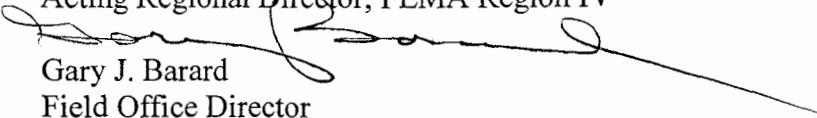




Homeland Security

August 9, 2005

MEMORANDUM FOR: Mary Lynne Miller
Acting Regional Director, FEMA Region IV

FROM: 
Gary J. Barard
Field Office Director

SUBJECT: *Audit of the State of Florida
Administration of Disaster Assistance Funds
Audit Report No. DA-25-05*

Attached for your review and follow-up are five copies of the subject audit report that was prepared by an independent accounting firm, Leon Snead & Company under contract with the Office of Inspector General. In summary, Leon Snead & Company determined that the Florida Division of Emergency Management (grantee) should improve certain financial and program management procedures associated with the administration of disaster assistance funds.

On April 18, 2005 your office responded to the draft report. Based upon your response, Findings B.1, B.2 and B.3 are closed and require no additional action. Finding A.1 is resolved, but require an additional response describing actions taken to implement the recommendations. In addition, your response did not fully address the recommendations in Finding A.2. Therefore, this finding remains unresolved pending an additional response from the Region.

Please advise the Atlanta Field Office-Audit Division by September 8, 2005, of actions taken. Should you have any questions, please contact George Peoples or me at (770) 220-5242.

Attachments



LEON SNEAD
& COMPANY, P.C.

Certified Public Accountants
& Management Consultants

416 Hungerford Drive, Suite 400
Rockville, Maryland 20850
301-738-8190
fax: 301-738-8210
leonsnead.companypc@erols.com

August 1, 2005

Department of Homeland Security
Office of Inspector General
Washington, DC 20472

Leon Snead & Company, P.C. conducted an audit of the Florida Department of Community Affairs, Division of Emergency Management (Grantee), to assess its compliance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act (as amended) and applicable Federal regulations. The audit was conducted at the request of the Department of Homeland Security, Office of Inspector General.

The audit objectives were to determine if the Grantee administered the grant programs in accordance with Federal regulations, and accounted for, reported and used Federal Emergency Management Agency (FEMA) program funds properly. We found that the Grantee needed to improve its procedures for: (1) reporting total disaster costs, (2) managing obligations and expenditures for State Management Grants, (3) making payments to sub-grantees, and (4) monitoring projects and project closeouts.

The audit was performed under the authority of the Inspector General Act of 1978, as amended, and in accordance with generally accepted government auditing standards, the Office of Inspector General audit guide and 44 CFR. Although the audit report provides certain financial related information and comments, we did not perform a financial statement audit the purpose of which would be to render an opinion on the financial statements. The scope of the audit consisted of program and financial activities for 51 Presidential declared disasters, fire suppressants, and emergency declarations open as of September 30, 2002. We reviewed 1,481 Public Assistance, Hazard Mitigation, and Individual and Family Grant Program projects or applicants with cost totaling over \$443 million.

An exit conference was held to discuss the findings and recommendations included in the report with officials from FEMA Region IV on February 9, 2005, and the Grantee on February 10, 2005. We have included the written comments from Region IV and the Grantee in Exhibit B.

Leon Snead & Company, P.C. appreciates the cooperation and assistance received during the audit from both FEMA and Grantee personnel.

Sincerely,

Leon Snead & Company, P.C.
Leon Snead & Company, P.C.

TABLE OF CONTENTS

	Page
I. Executive Summary	1
II. Introduction	3
III. Objectives, Scope and Methodology	5
IV. Findings and Recommendations	7
A. Program Management	7
1. Payments to Sub-grantees	7
2. Project Monitoring	11
B. Financial Management	16
1. Reporting Non-Federal Cost Share of Program Cost	16
2. Controls Over Drawdowns	17
3. Improper Use of State Management Grant Funds	19
V. Exhibits	21
A. Schedule of Source and Application of Funds as of September 30, 2002 Overall Funds (by Program type of Grant)	22
A-1-A-51. Schedule of Source and Application of Funds as of September 30, 2002, by Disaster	23
B. Management Comments	74

I. EXECUTIVE SUMMARY

Leon Snead & Company, P.C. has completed an audit of the administration of disaster assistance grant programs by the Florida Department of Community Affairs, Division of Emergency Management (Grantee). The audit objectives were to determine if the Grantee administered FEMA grant programs according to Federal regulations, and accounted for, reported and used program funds properly. This report focuses on the Grantee's systems and procedures for assuring that grant funds were managed, controlled, and expended in accordance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act (as amended) and applicable Federal regulations.

Our audit concentrated on 12 of the disaster, fire suppressant, and emergency declarations that were open as of September 30, 2002. The 12 declarations incurred total obligations of over \$2.6 billion. The Federal share of the total funds obligated was \$2.0 billion, and the amount of funds expended for these disasters was \$1.8 billion. We reviewed 1,481 Public Assistance, Hazard Mitigation, and Individual and Family Grant Program projects or applicants, with costs totaling over \$443 million which was about 17 percent of total obligations for the 12 declarations. Audit fieldwork was completed on July 17, 2003.

Our findings regarding both financial and program management are summarized below, and discussed in detail in the Findings and Recommendations section of this report. Except for the findings contained in this audit report, nothing came to our attention during the audit that questioned the accuracy of information contained in the financial reports submitted to FEMA.

Program Management

- Management controls over public assistance projects by the Grantee need strengthening to ensure that payments to sub-grantees are made in accordance with Federal regulations. We identified premature payments to sub-grantees for large projects. In addition, funding for small projects was not disbursed to sub-grantees for up to 498 days after Federal approval.
- Improved controls over HM buy-out projects were needed to ensure compliance with Federal regulations, and the Grantee reimbursed sub-grantees about \$598,000 of costs for unapproved property acquisitions. Projects were not closed timely and sub-grantee appeals were not answered adequately.

Financial Management

- The Financial Status reports (SF 269) as of September 30, 2002, under-stated the non-Federal share of disaster costs by \$60,710,090. This was caused by the Grantee not accounting for or reporting funds provided by local entities completing the projects.
- Funds obligated for Public Assistance and Hazard Mitigation projects were disbursed for state management grant activities. As a result, the outlays for state management

grant activities exceeded FEMA's obligations for state management grant activities by \$2 million.

- Better management controls were needed to ensure grant funds were expended for their intended purposes. We found that about \$595,000 was expended for items not approved by FEMA.

II. INTRODUCTION

FLORIDA DIVISION OF EMERGENCY MANAGEMENT

The Florida Division of Emergency Management is a division of the Florida Department of Community Affairs. The Division was authorized under the State Disaster Preparedness Act of 1974, as amended by State Law of 1984, Section 2 of Chapter 84-241. Its mission is to ensure that Florida is prepared to respond to emergencies, recover from the disasters, and mitigate against their impact.

The Director of the Division is appointed by and reports directly to the Secretary, Department of Community Affairs. As of July 17, 2003, the Division had 65 permanent and temporary employees assigned to the three FEMA programs reviewed during the audit. The Division is responsible to FEMA for the disaster grants received.

Our audit concentrated on the Public Assistance, Hazard Mitigation, and Individual and Family Grant Programs. The permanent and temporary operations support employees managed these programs on a daily basis. Grantee employees assigned to other operational areas assisted in carrying out the functions during disasters, if needed. The Individual and Family Grant Program was controlled by the Florida Department of Children and Family Services under an Interagency Agreement with the Grantee. The Office of Finance and Accounting, another division of the Florida Department of Community Affairs processed financial transactions for the programs. The Office of Finance and Accounting was also responsible for preparing and forwarding all financial reports to FEMA Region IV.

THE DISASTER ASSISTANCE PROGRAMS

The Robert T. Stafford Disaster Relief and Emergency Assistance Act (as amended) governs disasters declared by the President. Following a major disaster declaration, the Act authorizes FEMA to provide various forms of disaster relief to the State, as the grantee, and to State agencies, local governments, and eligible private-nonprofit organizations as sub-grantees. The Code of Federal Regulations (44 CFR) provides further guidance on the requirements for and administration of disaster relief grants. On October 30, 2000, the President signed the Stafford Act amendments into law (Public Law 106-390). The amendments are effective only for disasters declared after October 2000.

Public Assistance Grants

FEMA awards Public Assistance Grants for the repair/replacement of facilities, removal of debris, and emergency protective measures necessary as a result of a disaster. To receive a Public Assistance Grant, a designated representative of the organization must sign a Notice of Interest. After the applicant completes the Notice of Interest, FEMA schedules an inspection of the damaged facilities. The inspection team consists of FEMA, State, and local officials. The inspection team prepares Project Worksheets (formerly called Damage Survey Reports) identifying the eligible scope of work and estimated cost for the project. The Project

Worksheets are sent to FEMA for review and approval. FEMA's approval serves as the basis for obligating Public Assistance Grant funds.

Hazard Mitigation Grants

FEMA awards Hazard Mitigation Grants to States to help reduce the potential of future damage to facilities. The State must submit a letter of intent to participate in the program, and sub-grantees must submit a hazard mitigation grant proposal. The State is responsible for setting priorities for the selection of specific projects, but FEMA must provide final approval. FEMA also awards sub-grants to local governments and eligible private non-profit organizations. The amount of assistance available under this program must not exceed 20 percent of the total assistance provided under the other assistance programs.

Individual and Family Grants

FEMA awards Individual and Family Grants to individuals or families who, as a result of a disaster, are unable to meet disaster-related necessary expenses and needs. To obtain assistance under this grant, the Governor of the State must express intent to implement the Program. This expressed intent includes an estimate of the size and cost of the Program. The Grantee has the responsibility for monitoring the Program to ensure that the objectives and requirements are met. FEMA provides an administrative fee to the Grantee for administrative costs that cannot exceed 5 percent of the Federal grant program payments.

Administrative Funds

FEMA provides three types of administrative assistance to cover the costs of overseeing the Public Assistance and Hazard Mitigation Grant Programs. First, an administrative allowance is provided to cover the "extraordinary" costs directly associated with the management of the program, such as overtime wages and travel costs. This allowance is determined by using a statutorily mandated sliding scale with payments ranging from one-half to 3 percent of the total amount of Federal disaster assistance provided to the Grantee. Second, FEMA can award an administrative allowance referred to as "State Management Grants" on a discretionary basis to cover the State's ordinary or regular costs directly associated with the administration of the program. Third, FEMA can award an administrative allowance for activities indirectly associated with the administration of the programs.

III. OBJECTIVES, SCOPE AND METHODOLOGY

OBJECTIVES

The Department of Homeland Security, Office of Inspector General engaged Leon Snead & Company, P.C. to determine if the State of Florida (1) administered FEMA's Disaster Assistance Grant Programs according to Federal regulations, and (2) accounted for, reported and used FEMA program funds properly.

SCOPE

The audit included reviews of both program and financial activities for the Public Assistance, Hazard Mitigation, and Individual and Family Grant programs. The universe subject to audit included 51 Presidential disaster, fire suppressant, and emergency declarations, for which about \$2.9 billion was controlled by the Grantee (See Exhibit A). The cut-off date for the audit was September 30, 2002.

We selected 10 disaster declarations, 1 fire suppressant declaration, and 1 emergency declaration to review during our audit. The 12 disaster and emergency declarations included in our audit scope had obligations of \$2.6 billion, and expenditures of \$1.8 billion as of September 30, 2002. Our test included 1,271 Public Assistance projects in 12 disasters, 30 Hazard Mitigation projects in 7 disasters, and 180 Individual and Family Grant applicants in 3 disasters. Expenditures totaled over \$443 million or about 17 percent of total obligations for the 12 disasters.

The audit encompassed the functional areas of program and financial management, with emphasis on current Grantee procedures and practices for program administration and oversight. Fieldwork for the audit was performed during the period of March 3 through July 17, 2003.

METHODOLOGY

The audit was performed under the authority of the Inspector General Act of 1978, as amended, and in accordance with generally accepted government auditing standards as prescribed by the Comptroller General of the United States (Yellow Book-1994 Revision), and with Inspector General Audit Guide and 44 CFR.

Key officials were interviewed and documents were reviewed at FEMA, Region IV Office in Atlanta, Georgia, to understand how the region oversees the disaster programs in Florida. We also conducted interviews and reviewed documents at the Grantee's office in Tallahassee, Florida to gain an understanding of their organizational structure and basic procedures for managing the disaster assistance grant programs.

We selected and tested records of individual recipients and representative projects to determine whether disaster assistance projects and programs had been conducted in compliance with applicable regulations.

Our audit focused on evaluating the Grantee's systems and procedures to identify causes of internal control weaknesses or noncompliance situations. We reviewed all aspects of program management including application, approval, monitoring and reporting. Our financial management review covered the policies and procedures relating to cash management, matching, disbursing and reporting. We also evaluated compliance with the standards for financial management systems set forth in 44 CFR 13.20.

We reviewed the results of audits of sub-grantees performed by the Department of Homeland Security, Office of Inspector General, and Single Audits of the Grantee performed by the Auditor General for Florida.

We were not engaged to, and did not perform, a financial statement audit, the objective to which would have been the expression of an opinion on specified elements, accounts, or items. Accordingly, we do not express an opinion on the costs claimed for the disasters under the scope of the audit. Had we performed additional procedures or conducted an audit of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported. This report relates only to the accounts and items specified and it does not extend to any financial statements of the Grantee or the State of Florida. The audit also did not include interviews with sub-grantees or technical evaluations of the repairs of damages caused by the disasters.

VI. FINDINGS AND RECOMMENDATIONS

We found that the Grantee needed to improve its procedures for: (1) reporting total disaster costs, (2) managing obligations and expenditures for State Management Grants, (3) making payments to sub-grantees, and (4) monitoring projects and project closeouts. Except for the findings contained in this audit report, nothing came to our attention during the audit that questioned the accuracy of the information contained in the financial reports submitted to FEMA.

A. PROGRAM MANAGEMENT

A.1 Payments to Sub-grantees

The grantee's management controls over Public Assistance projects were not sufficient to ensure that payments to sub-grantees were made in accordance with Federal regulations. We identified \$13.8 million in payments under large projects to three sub-grantees that were made prematurely. Also, we identified \$4.2 million in payments to 10 sub-grantees under small projects that were not made timely after FEMA's approval of the projects.

Advance Payments Under Large Projects

The audit disclosed four instances where the grantee deviated from its established procedures for processing payments to sub-grantees. Controls and accountability over advances of federal funds must be effectively maintained to ensure that the funds are used for authorized purposes, {44 CFR 13.20 (b)(3)}.

Specifically, Disaster Relief Funding Agreements (contracts) were required by the Grantee and were to be signed by both the Grantee and sub-grantees before funds were disbursed. To comply with these contracts, sub-grantees were required to maintain sufficient documentation to permit the tracing of funds to source documents, and to certify with each reimbursement request that allowable expenses had occurred and were adequately supported. To guard against funds being used in violation of the restrictions and prohibitions of FEMA grant funding, the certification was considered necessary before reimbursement could be processed by the Grantee.

The sub-grantees generally certified that expenses were supported by source documents when payments were made by the Grantee. However, we found that one grants manager approved payments totaling \$13.9 million under 43 large projects without payment requests and the required certifications from the sub-grantees. Based upon this approval, the Grantee disbursed the \$13.9 million to three sub-grantees under the large projects for which the sub-grantees had not requested payment, and therefore had not certified that support was available. Also, the Project Status Report submitted for one of the projects (Project No. 1452) showed that the

work was only 20 percent complete; however, 100 percent of the Federal share of the project's costs was paid to the sub-grantee.

These premature payments were made to the following sub-grantees:

- Miami-Dade County, \$5.1 million under disaster Number 3131 and \$7.3 million under Disaster Number 1306.
- Florida Department of Business and Professional Regulation, \$1.3 million under Disaster Number 955.
- Manatee County, \$219,000 under Disaster Number 1195.

The grants manager stated that he was aware of the requirements to obtain support for disbursements made by sub-grantees before he could process reimbursements; however, the manager could not explain how the approvals to advance the funds were made without being requested by the subgrantee.

Similarly, under Disaster No. 1345, the City of Opa-Locka, was provided advanced payments totaling over \$1.8 million for 12 Public Assistance projects on February 8, 2002. In these instances, the grantee did not obtain supporting information from the sub-grantee justifying the need for the advance or explaining how the funds were to be used. At the time of the audit, grantee officials could not determine whether the sub-grantee had spent the \$1.8 million for authorized purposes or had earned interest on the funds received.

Federal regulation provides that grantees and sub-grantees shall be paid in advance, provided they maintain or demonstrate the willingness and ability to minimize the time elapsed between the transfer of funds and disbursement {44 CFR 13.21 (c)}.

Because the sub-grantees did not request reimbursement of expenses, these payments by the grantee were advances of federal funds. Except in limited circumstances, Federal regulations require grantees and sub-grantees to promptly remit interest earned on advances to the Federal agency, and the grantee should follow up with these sub-grantees to determine the amounts of interest earned on the advances.

Untimely Payments Under Small Projects

The grantee needs to improve its payment procedures for small projects to ensure that the federal share of the estimated cost is disbursed timely to sub-grantees. Federal regulation provides that the grantee will make payments to sub-grantees of the federal share of all small Public Assistance projects as soon as practicable after federal approval of funding, {44CFR 206.205 (a)}.

The audit disclosed that under 294 small Public Assistance projects the grantee disbursements to 10 sub-grantees were not made timely. This was caused by the Grantee's failure to recognize that FEMA had approved and obligated the funds for the projects. Also, for some of the sub-grantees, the Governor's Authorized

Representative did not sign the state/sub-grantee Disaster Relief Funding Agreements for up to five months after the sub-grantees had signed the documents. This resulted in \$4.2 million of payments to sub-grantees that ranged from 48 to 498 days late.

Conclusion and Recommendations

The grantee did not have effective controls over payments of federal funds to ensure that grant managers had received the appropriate documentation prior to authorizing payments of federal funds. Further, the grantee's procedures for making payment of federal funds under small projects needs to be improved to ensure that the payments are made timely.

The Director, FEMA Region IV, should require the Grantee to:

1. Emphasize to its grants managers the importance of following existing payment procedures and contract requirements with sub-grantees to ensure that all reimbursements are supported with sufficient documentation.
2. Determine if the three sub-grantees have support to demonstrate that the \$13.9 million disbursed without required certifications were used timely and for authorized purposes, and obtain refunds of federal funds if appropriate.
3. Determine how the \$1.8 million in advanced funding to the City of Opa-Locka was expended and request a refund for any funds used for unauthorized purpose.
4. Follow up with the four sub-grantees to determine if interest was earned on the advances and remit interest earned to FEMA pursuant to 44 CFR 13.21.
5. Implement procedures to timely identify obligations made by FEMA and ensure that state/sub-grantee agreements are timely executed to facilitate payments to sub-grantees under small projects as soon as practicable after FEMA's approval of the projects.

Management Response and Auditor's Analysis

In response to Recommendation No. 1, the Grantee stated that two software programs have been implemented to ensure that all contract requirements are met before reimbursements are made to sub-grantees. Both software applications were established in Florida PAPERS, the electronic signature and data management system that manages all PA processes electronically. The quality control procedures of these systems and the improved monitoring procedures of the Public Assistance Coordinators will ensure that payments are made in accordance with the contract requirements.

For Recommendation No. 2, the Grantee stated in its response that every project under disaster 3131 except one was complete when the project work (PW) sheet was written and the one was 99% complete when the PW was written. Grantee further stated that there was no chance of premature payments on the projects. However, the grantee indicated that premature payments were possibly made on projects under disaster 1306 and the grantee is sending a letter to the county requesting return of any interest earned on the payments. Also the Grantee indicated that there is no likelihood that premature payments were made on projects under disaster nos. 955 and 1195 because the payments were not made until long after the projects were completed.

For Recommendation No. 3, the Grantee responded that documentation has been received, for some of the projects, which supports that the City of Opa-Locka used the advance funds for authorize purposes. However, the review process has not been completed for all projects. The Grantee further stated that a letter will be sent to the City requesting the return of any interest earned on the advanced funds.

In response to Recommendation No. 4, the Grantee stated that letters are being prepared for Miami-Dade County and the City of Opa-Locka to request refunds of interest earned on the advanced funding.

For Recommendation No. 5 the Grantee has implemented software applications in the Florida PAPERS system to ensure compliance with FEMA payment regulations for small projects.

FEMA Region IV indicated that the regional office concurs with the State's response and its corrective actions taken or planned.

Management's actions are adequate to resolve the finding and close Recommendations No. 1, and 5. To close recommendation No. 2, the Grantee must determine if the three sub-grantees have support to demonstrate that the \$13.9 million disbursed was used for authorized purposes and obtain refunds if federal funds were not used appropriately. The response states that project work sheets for final inspection were prepared but it does not say they were completed, which are two necessary functions in the documentation process. To close Recommendation No. 3, the Grantee must complete its review of the city's support to show the funds were expended for authorized purposes. To close Recommendation No. 4, the Grantee must ensure that any interest earned for the advanced payments has been refunded to FEMA or obtain support to show that no interest was earned by the sub-grantee.

A.2 Project Monitoring

The grantee needs to improve its procedures for monitoring projects approved by FEMA under the Public Assistance and Hazard Mitigation Programs. We reviewed 1,271 Public Assistance and 30 Hazard Mitigation projects for various purposes and found deficiencies in the grantee's monitoring procedures associated with closing projects, controlling property buyout projects, extending the date of completion, ensuring compliance with program requirements and processing appeals, as discussed below.

- PA project files for 19 of 28 completed large projects in Miami-Dade County, under Disaster Number 1306, did not include final inspection reports. The Grantee shall certify to the Regional Director that reported costs were incurred in the performance of eligible work, that the approved work was completed, that the project is in compliance with the FEMA-State Agreement, and that payments have been made in accordance with Federal regulations, {44 CFR 206.205 (b)(1)}. Although the project files had been closed at the time of our review, the Grantee could not determine if the final inspections had been performed and not documented or if they had not been performed. Grantee officials concurred that for the final inspection process to be complete and properly documented, final inspection reports must be prepared and should be part of project files. However, grantee officials could not explain how the projects were closed without a final inspection report being prepared.
- On September 19, 2000, Walton County (sub-grantee) executed a contract with the grantee to provide for the buy-out of 12 properties under project 0066 FEMA Disaster No. 1249. FEMA Region IV and/or the Grantee officials performed various reviews of the 12 properties, including eligibility determinations, environmental considerations, duplication of benefits and cost benefit analyses. FEMA approved the buy-out of these 12 properties, but only three of the properties were acquired.

The sub-grantee then requested, on March 30, 2001, and the Grantee approved, the substitution of five properties from a waiting listing of potential property owners. However, FEMA did not review and approve these five substituted properties as required by Federal regulations. The five substituted properties are:

Property No. 1	121 Old Creek Lake Road
Property No. 2	1372 Cedar Log Lake Road
Property No. 3	1360 Cedar Log Lake Road
Property No. 4	96 Tall Pine Street
Property No. 5	21082 U. S. 331 North

Grantees and sub-grantees must obtain prior approval of the awarding agency when any revision of the scope or objectives of the project (regardless of whether

there is an associated budget revision requiring prior approval) is needed, {44 CFR 13.30 (d)}. The FEMA Regional Director must approve applications and supplements, and has final approval authority for funding of all projects, {44 CFR 206.436 (f)}. On December 23, 2002, without FEMA's approval, the Grantee reimbursed the sub-grantee for acquiring these properties and claimed \$324,470 for the purchase of the five properties under FEMA Disaster No. 1249.

Previously, the grantee requested FEMA's approval under a separate disaster (No 1195, Project 0064) to buy substituted property No. 5. At that time, FEMA officials denied the requests because they questioned the cost benefit of the buy-out. The grantee informed the sub-grantee of this decision on August 14, 2002; however, the sub-grantee had already acquired the property on March 29, 2002.

This condition occurred because the grantee had assigned two different grants managers to process and oversee Walton County's projects for HM funding. This was an inefficient and ineffective use of personnel resources as illustrated above by the grantee's failure to recognize that the same property for Walton County was processed for HM buyout under two disaster declarations. During our discussion with grantee officials, we were informed that more than one grant manager is often assigned to independently handle projects approved for a single sub-grantee.

- On March 29, 2001, Holmes County (sub-grantee) executed a contract with the grantee for the acquisition of 20 properties under project 0104, FEMA Disaster No. 1195. FEMA Region IV and/or grantee officials performed various reviews including eligibility determinations, environmental considerations, duplication of benefits and cost benefit analyses. FEMA approved the buy-out of these 20 properties. Five property owners accepted the buy-out under the project, but the sub-grantee acquired two of the properties under a different project funded by Disaster No. 1069.

Also, Holmes County purchased the following properties that had not been reviewed by the grantee or FEMA and that had not been approved by FEMA.

Parcel No.	1334.2-1-0-21.000
Parcel No.	1316.0-0-0-2.000
Parcel No.	0933.0-0-0-24.000
Parcel No.	1232.0-0-0-15.000
Parcel No.	1327.3-1-0-17.000
Parcel Nos.	1327.4-1-288.000, 151, 173, 211, 222, 240, 256, 271, 280 (Mobile Home Park)

The grantee was fully aware that these properties had not been approved by FEMA, but nevertheless reimbursed Holmes County \$273,385 for purchasing properties and processed a claim to FEMA for this amount. Again, the grantee

assigned two different grant managers to independently monitor the sub-grantee activities and authorized the inclusion of properties for buy-out under more than one project without, apparently, recognizing the duplication until they were in the process of acquiring the properties under different disasters.

- The Grantee, at the time of the audit, was in the process of completing projects under the initiative program that allows States to use up to 5% of the approved Hazard Mitigation funding at their discretion. We determined that one of these projects, (0955-0511) had been completed for over 3½ years, but it had not been closed and FEMA had not been advised of the unused funding totaling \$522,065 that should have been de-obligated. During our discussions with Grantee officials it was disclosed that none of the 5% initiative projects had been monitored by the grantee.
- The Grantee requested FEMA Region IV to close a Hazard Mitigation project awarded to Hernando County for property elevations. The project required that elevated properties be equipped with breakaway walls or openings at the foundations. FEMA Region IV officials raised various concerns and questions regarding the proposed project, and an inspection by the Grantee revealed that the lower areas of two of the elevated properties had been enclosed and were being used by the owners as live-in space. Under the terms of the award, these lower areas of the property were designed to protect the property from flooding and should not have been enclosed as a lived-in area. Although the sub-grantee was requested to provide further information regarding these two properties, the Grantee's final inspection report recommended project closeout as if these two properties were completed in a manner that complied with the grant agreement. FEMA was in the process of closing out this project. Following our discussions with Grantee officials at the time of our audit, they requested FEMA Region IV to stop the closeout process and contacted the sub-grantee to obtain additional information to correct the pending issues.
- Broward County, under Emergency No. 3131, submitted three Project Worksheets totaling over \$3 million for costs paid to county employees who could not come to work because of the emergency. The Project Worksheet showed these costs as lost salaries. FEMA subsequently disallowed the costs and disapproved the projects. The County appealed the decision stating that it was inconsistent with FEMA's guidelines at the time the worksheets were filed. However, the Grantee's files were not documented to show that the appeal had been reviewed and evaluated, and then submitted to FEMA.

A sub-grantee may appeal any determination previously made related to an application for or the provision of Federal assistance. The appeal will be in writing through the Grantee to the Regional Director. The Grantee shall review and evaluate all sub-grantee appeals before submission to the Regional Director, {44 CFR 206.206}.

The grants manager responsible for this appeal stated that he had properly responded to the applicant by telephone. The grants manager was not aware that an appeal must be presented to the Regional Director in writing. He believed the appeal was properly handled because he had contacted both the applicant and the Regional Office by telephone. In addition, the grants manager could not provide a record of these telephone discussions.

Conclusion and Recommendations:

Grantees must monitor Federal grant activities to ensure that performance goals are being achieved and that sub-grantees have complied with applicable Federal requirements {44 CFR 13.40 (a)}. The grantee was not monitoring project activities effectively and monitoring activities performed by the grantee frequently were not documented in the project files.

The Director, FEMA Region IV, should require the Grantee to:

1. Implement procedures to effectively monitor sub-grantee activities to ensure enforcement of program requirements, the documentation of key monitoring activities and appeal processing actions, and the proper closeout of HM and PA projects.
2. Develop personnel staffing procedures for the Public Assistance and Hazard Mitigation Programs that fix responsibility for overseeing a sub-grantee's activities to a single grant manager, and ensure that the assigned grant manager is fully informed of all sub-grant activities related to the respective program.
3. Provide justification and support for changing the Hazard Mitigation projects' scope-of-work, including the basis for selecting the substituted properties that were acquired under the Hazard Mitigation projects.
4. Implement procedures to ensure that all future changes to the scope-of-work for Hazard Mitigation projects are approved in advance by FEMA.
5. Recoup the unauthorized payments of \$597,855 made to Walton and Holmes Counties.
6. Implement procedures for documenting actions take in response to appeals and ensure that such actions comply with FEMA requirements.

Management Response and Auditor's Analysis

In response to Recommendations No. 1 the Grantee stated it has taken several initiatives to improve sub-grantee monitoring. Where appropriate, one program

manager is assigned to an applicant to reduce any confusion or duplication of effort. All staff has been retrained on the proper management of an applicant appeal.

In response to Recommendation No. 2 the Grantee stated that to rectify the issue, one grants manager has been assigned to all 5% HMGP initiatives. On all other HMGP projects, there is one grants manager assigned to each project.

In response to Recommendation No.3 the Grantee indicated that it had verbal approval from FEMA Region IV to make the property substitutions but there was no documentation to support the approval. It further stated that to ensure this will not happen again, the State has revised its Standard Operation Guidelines and the State Hazard Mitigation Grant Program Administration Plan to be consistent with FEMA's policy on performance periods and changes in Scope of Work.

In response to recommendation No. 4, the Grantee indicated that the revised guidelines and Hazard Mitigation plan discussed in the response to recommendation No.3 will resolve this issue.

In response to recommendation No.5 the Grantee stated the work was secured by the sub-grantee in the appropriated manner for work that was verbally approved by the State and FEMA, and was therefore authorized work. The funds were expended properly for these activities, and the State does not agree that they should be recouped from these counties for the work performed.

In response to Recommendation No. 6, the Grantee has implemented procedures that should ensure that all appeals are properly handled and controlled. The automated paper tracking system should ensure that proper emphasis is place on appeals received by the grantee.

FEMA Region IV concurred, in part, with the State's response and corrective action taken and advised that FEMA and the State will re-visit the issue of buyouts in Walton and Holmes Counties. After review, it will then be determined whether to recoup the \$597,855.

Management actions are adequate to resolve and close Recommendation Nos. 1,2,3, 4 and 6. However, the finding remains unresolved pending a final determination from Region IV on Recommendation No. 5.

B. FINANCIAL MANAGEMENT**B.1 Reporting Non-Federal Share of Program Cost**

The Financial Status Report (SF 269), as of September 30, 2002, under-stated the non-Federal share of disaster costs by \$60,710,090. The Grantee tracked and reported on the federal and state funds expended under the Public Assistance and Hazard Mitigation Programs, but did not account for or report the local matching funds expended by the sub-grantees that implemented the projects. As a result, FEMA officials did not receive complete and accurate financial information to assist them in their monitoring efforts.

The grantee's fiscal controls and accounting procedures must be sufficient to permit preparation of financial status reports, as required by FEMA {44 CFR 13.20(a)}.

Specifically, the non-Federal share for the Public Assistance and Hazard Mitigation Grant Programs reported on the September 30, 2002, Financial Status Report did not equal the 25% non-federal share of the total disaster costs. Grantee officials stated that the State's policy for the Public Assistance Program generally required the sub-grantees to provide 12.5% of the total disaster response and recovery costs, and for the State to provide the other 12.5% to meet the required 25% matching obligation. Also, the State shared costs for the non-federal portion of Hazard Mitigation projects with some sub-grantees; however, the State and local shares were established for each project or disaster.

The Office of Finance and Accounting officials stated that their accounting records reflected only the amounts of State disbursements that had been issued to sub-grantees, and did not reflect the amounts provided by the sub-grantees.

The grantee's fiscal controls for financial reporting did not include procedures to collect the local matching share of program outlays incurred by sub-grantees which were not reimbursed with federal or state funds. This information is necessary to complete financial status reports properly, as required by 44 CFR 13.20 (a). Grantee officials stated that the under-reporting of the non-Federal share had been brought to their attention for the Hazard Mitigation Grant Program and corrective actions were taken on the March 31, 2003, Financial Status Report. The officials agreed that similar actions were needed for the Public Assistance Program and stated that corrective actions would be taken in the future.

Conclusions and Recommendation:

The Grantee did not accurately report the non-Federal share of disaster costs in their Financial Status Reports for the period ending September 31, 2002. This was because the grantee did not systematically collect the local matching share of program outlays incurred by sub-grantees to facilitate the periodic preparation of financial status reports.

The Director, FEMA Region IV, should instruct the Florida Department of Community Affairs to develop procedures to capture the local matching share of program outlays incurred by sub-grantees to use when preparing the Financial Status Report (SF 269).

Management Response and Auditor's Analysis

The Grantee responded that in some cases, the non-Federal share was not appropriately represented on the SF 269. Actions have been taken to ensure that all staff will include the non-Federal share on the SF 269. FEMA Region IV concurred with the State's response.

The actions taken by management are adequate to resolve and close the finding.

B.2 Controls Over Drawdowns

The internal controls over grant funds needed improvement to ensure that drawdowns of Federal funds do not exceed Federal obligations. Our review showed that drawdowns of Federal funds exceeded FEMA obligations for State Management Grants because the drawdowns were recorded on a total disaster basis rather than by project. At the time of our audit, drawdowns of Federal funds for State Management Grants exceeded obligations by about \$2 million.

Effective controls and accountability must be maintained for all grant cash to assure that it is used solely for authorized purposes, and actual expenditures are compared with budgeted amounts for each grant and sub-grant, {44 CFR 13.20(b)(3) and (4)}.

The grantee should implement controls for projects at the state level similar to controls over sub-grantees. The grantee had established controls to assure that amounts paid to sub-grantees did not exceed amounts obligated by FEMA for individual projects. However, the grantee had not established such controls for state managed projects approved by FEMA.

The grantee's procedures for disbursing federal funds were to drawdown funds and immediately issue state warrants for incurred expenditures. The drawdowns were not reconciled with amounts obligated by FEMA for each project. Since the drawdowns exceeded obligations, this resulted in the grantee expending more than amounts obligated for its use. We identified the following projects implemented by the grantee where the disbursements exceeded obligations:

<u>Disaster Number</u>	<u>Management Grant Funds Obligated</u>	<u>Management Grant Funds Drawn Down</u>	<u>Excess Draw Down</u>
Hazard Mitigation			
955	\$ 341,209	\$ 352,678	\$ 11,469
1069	248,734	391,388	142,654
1249	1,299,955	1,346,109	46,154
1300	59,947	281,245	221,298
1306	239,785	946,168	709,383
1344	42,904	418,245	375,341
1345	672,647	898,928	226,281
Public Assistance			
1306	1,058,466	1,246,000	187,534
1345	684,915	821,721	<u>136,806</u>
Total Excessive Draw Downs			\$2,056,920

The public assistance projects for disaster number 1306 included project worksheet numbers 27, 28, 1597, and 1607. The project worksheet numbers for disaster number 1345 are 1605 and 2795.

The excess expenditures by the grantee had an adverse impact on the sub-grantees, since these funds were not available to them to complete approved projects. State officials stated their controls over drawdowns of funds for State Management Grants were to ensure they did not drawdown more funds than the total obligated by FEMA for the disaster.

Conclusions and Recommendation:

Drawdowns of Federal funds for State Management Grants significantly exceeded the amounts obligated for certain disasters. The Grantee needed to improve its internal controls over funds management to prevent the draw down of excessive federal funds for use under such grants.

The Director, FEMA Region IV, should:

1. Require the Grantee to implement sufficient internal controls to ensure that drawdowns of Federal funds do not exceed amounts obligated for state management grants.

2. Require the Grantee to refund the federal funds improperly drawn down and used for state management grant purposes that exceed the FEMA amount obligated for such grants under the various disasters.

Management Response and Auditor's Analysis

In response to recommendation No.1 the Grantee responded that the State has implemented a new process in order to maintain accurate accounts of state management costs. In response to recommendation No. 2 the Grantee responded that the State staff has met with FEMA staff and jointly determined that instead of refunding the funds that were improperly drawn down, the State would request closeout of current management cost grants and request funding for expenditures which exceeded the obligations.

FEMA Region IV concurred with the State's response and implementation of corrective actions.

The actions taken by management are adequate to resolve and close the finding.

B.3 Improper Use of State Management Grant Funds

Better management controls were needed to ensure that state management grants were expended for their intended purpose. The audit disclosed that \$594,817 was expended for six disasters under nine projects on items that were not approved by FEMA on Public Assistance Project Worksheets. In addition, \$2,900 for overtime salary and benefit costs for disaster numbers 1300 and 1345 that should have been funded by Statutory Administrative Costs were charged to State Management Grant for the Hazard Mitigation program.

Effective controls and accountability must be maintained for all grant funds to assure that it is used solely for authorized purposes, {44 CFR 13.20(b)(3)}.

The Project Worksheets prepared by the Grantee to obtain State Management Grants under the Public Assistance program included funding for salaries, benefits, direct costs and indirect costs only. However, our audit disclosed that Federal funds were then drawn down and expended by the Grantee to purchase computer systems development and information technology totaling \$459,274; data processing software totaling \$56,051; and computer equipment totaling \$79,492 that were not approved under the projects. The disasters and projects were as follows:

<u>Disaster Numbers</u>	<u>1195</u>	<u>1249</u>	<u>1300</u>	<u>1306</u>	<u>1344</u>	<u>1345</u>
Project Numbers	99211	12491	710	1597	456	1605
	99225	99213				
	99277					

Conclusion and Recommendations:

The grantee needs to implement sufficient management controls to ensure that charges to state management grants are consistent with FEMA approval. This is also necessary to ensure that expenditures funded under the statutory administrative cost allowance are not improperly charged to a state management grant.

The Director, FEMA Region IV, should require the Grantee to:

1. Implement sufficient controls over expenditures allocable to FEMA funded activities to assure that expenses charged to a State Management Grant have been approved by FEMA.
2. Remove the duplicate charge of \$2,900 from the state management grant account for the Hazard Mitigation Program that has been funded under the statutory administrative cost allowance.

Management Response and Auditor's Analysis

In response to recommendation No.1 the Grantee stated that the State is now implementing a procedure that ensures expenditures charged to the State Management Grant are approved by FEMA. In response to recommendation No.2 the Grantee stated that the \$2,900 is not a duplicate charge made by the State; however the amount has been moved by the grantee to the proper charge category.

FEMA Region IV concurred with the State's response and implementation of corrective actions.

The actions taken by management are adequate to resolve and close the finding.

V. EXHIBITS

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A

As of September 30, 2002

All Disasters Numbers 952 through 1392, Fire Suppresant Numbers 2201 through 2363, and Emergency Declaration Numbers 3116 through 3150				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,962,035,489	\$256,603,329	\$140,130,324	\$2,358,769,142
Local Match/State Share	<u>\$373,044,327</u>	<u>\$85,534,442</u>	<u>\$46,710,110</u>	<u>\$505,288,879</u>
Total Award Amount	<u>\$2,335,079,816</u>	<u>\$342,137,771</u>	<u>\$186,840,434</u>	<u>\$2,864,058,021</u>
<u>Source of Funds</u>				
Federal Share	\$1,387,149,329	\$255,791,429	\$85,184,397	\$1,728,125,155
Local Match/State Share	<u>\$170,133,875</u>	<u>\$37,271,468</u>	<u>\$38,469,977</u>	<u>245,875,320</u>
Total Source of Funds	<u>\$1,557,283,204</u>	<u>\$293,062,897</u>	<u>\$123,654,374</u>	<u>\$1,974,000,475</u>
<u>Application of Funds</u>				
Federal Share	\$1,387,149,329	\$255,791,429	\$85,184,397	\$1,728,125,155
Local Match/State Share	<u>\$170,133,875</u>	<u>\$37,271,468</u>	<u>\$38,469,977</u>	<u>245,875,320</u>
Total Application of Funds	<u>\$1,557,283,204</u>	<u>\$293,062,897</u>	<u>\$123,654,374</u>	<u>\$1,974,000,475</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

* The Florida Division of Emergency Management issued State Checks an average of 3 days before the drawdown of funds from Smartilink were received in the State's treasury; therefore, the Balance of Federal Funds As of September 30, 2002, were negative for some disaster grant programs As of September 30, 2003.

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-1

As of September 30, 2002

Disaster Number 952 - Declaration Date August 14, 1992 - Severe Storms and Flooding				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$6,091,757	\$0	\$558,010	\$6,649,767
Local Match/State Share	<u>\$2,030,586</u>	<u>\$0</u>	<u>\$186,003</u>	<u>\$2,216,589</u>
Total Award Amount	<u>\$8,122,343</u>	<u>\$0</u>	<u>\$744,013</u>	<u>\$8,866,356</u>
<u>Source of Funds</u>				
Federal Share	\$6,091,757	\$0	\$558,010	\$6,649,767
Local Match/State Share	<u>\$1,954,182</u>	<u>\$0</u>	<u>\$186,003</u>	<u>\$2,140,185</u>
Total Source of Funds	<u>\$8,045,939</u>	<u>\$0</u>	<u>\$744,013</u>	<u>\$8,789,952</u>
<u>Application of Funds</u>				
Federal Share	\$6,091,757	\$0	\$558,010	\$6,649,767
Local Match/State Share	<u>\$1,954,182</u>	<u>\$0</u>	<u>\$186,003</u>	<u>\$2,140,185</u>
Total Application of Funds	<u>\$8,045,939</u>	<u>\$0</u>	<u>\$744,013</u>	<u>\$8,789,952</u>
<u>Balance of Federal Funds On Hand</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-2

As of September 30, 2002

Disaster Number 955 - Declaration Date August 24, 1992 - Hurricane Andrew				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$753,505,433	\$144,998,732	\$21,556,512	\$920,060,677
Local Match/State Share	\$0	\$48,332,911	\$7,185,504	\$55,518,415
Total Award Amount	\$753,505,433	\$193,331,643	\$28,742,016	\$975,579,092
<u>Source of Funds</u>				
Federal Share	\$714,193,743	\$144,998,732	\$20,174,180	\$879,366,655
Local Match/State Share	\$32,400,000	\$0	\$18,462,984	\$50,862,984
Total Source of Funds	\$746,593,743	\$144,998,732	\$38,637,164	\$930,229,639
<u>Application of Funds</u>				
Federal Share	\$714,193,743	\$144,998,732	\$20,174,180	\$879,366,655
Local Match/State Share	\$32,400,000	\$0	\$18,462,984	\$50,862,984
Total Application of Funds	\$746,593,743	\$144,998,732	\$38,637,164	\$930,229,639
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-3

As of September 30, 2002

Disaster Number 966 - Declaration Date October 8, 1992 - Severe Storms, Tornadoes, and Flooding				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$2,864,748	\$769,072	\$124,613	\$3,758,433
Local Match/State Share	<u>\$954,916</u>	<u>\$256,357</u>	<u>\$41,538</u>	<u>\$1,252,811</u>
Total Award Amount	<u>\$3,819,664</u>	<u>\$1,025,429</u>	<u>\$166,151</u>	<u>\$5,011,244</u>
<u>Source of Funds</u>				
Federal Share	\$2,864,748	\$769,072	\$124,613	\$3,758,433
Local Match/State Share	<u>\$906,198</u>	<u>\$256,357</u>	<u>\$41,538</u>	<u>\$1,204,093</u>
Total Source of Funds	<u>\$3,770,946</u>	<u>\$1,025,429</u>	<u>\$166,151</u>	<u>\$4,962,526</u>
<u>Application of Funds</u>				
Federal Share	\$2,864,748	\$769,072	\$124,613	\$3,758,433
Local Match/State Share	<u>\$906,198</u>	<u>\$256,357</u>	<u>\$41,538</u>	<u>\$1,204,093</u>
Total Application of Funds	<u>\$3,770,946</u>	<u>\$1,025,429</u>	<u>\$166,151</u>	<u>\$4,962,526</u>
<u>Balance of Federal Funds On Hand</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-4

As of September 30, 2002

Disaster Number 982 - Declaration Date March 13, 1993 - Tornadoes, Flooding, High Winds & Tides
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$33,405,528	\$14,371,548	\$1,785,417	\$49,562,493
Local Match/State Share	<u>\$11,135,176</u>	<u>\$4,790,516</u>	<u>\$595,139</u>	<u>\$16,520,831</u>
Total Award Amount	<u>\$44,540,704</u>	<u>\$19,162,064</u>	<u>\$2,380,556</u>	<u>\$66,083,324</u>
<u>Source of Funds</u>				
Federal Share	\$33,405,528	\$14,371,548	\$1,785,418	\$49,562,494
Local Match/State Share	<u>\$10,602,007</u>	<u>\$4,790,516</u>	<u>\$1,756,849</u>	<u>\$17,149,372</u>
Total Source of Funds	<u>\$44,007,535</u>	<u>\$19,162,064</u>	<u>\$3,542,267</u>	<u>\$66,711,866</u>
<u>Application of Funds</u>				
Federal Share	\$33,405,528	\$14,371,548	\$1,785,418	\$49,562,494
Local Match/State Share	<u>\$10,602,007</u>	<u>\$4,790,516</u>	<u>\$1,756,849</u>	<u>\$17,149,372</u>
Total Application of Funds	<u>\$44,007,535</u>	<u>\$19,162,064</u>	<u>\$3,542,267</u>	<u>\$66,711,866</u>
<u>Balance of Federal Funds On Hand</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-5

As of September 30, 2002

Disaster Number 1035 - Declaration Date July 10, 1994 - Tropical Storm Alberto, Severe Storms, Flooding				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$11,232,614	\$3,796,410	\$4,154,895	\$19,183,919
Local Match/State Share	<u>\$3,744,205</u>	<u>\$1,265,470</u>	<u>\$1,384,965</u>	<u>\$6,394,640</u>
Total Award Amount	<u>\$14,976,819</u>	<u>\$5,061,880</u>	<u>\$5,539,860</u>	<u>\$25,578,559</u>
<u>Source of Funds</u>				
Federal Share	\$11,232,614	\$3,796,410	\$4,154,895	\$19,183,919
Local Match/State Share	<u>\$3,612,009</u>	<u>\$1,265,470</u>	<u>\$1,322,160</u>	<u>\$6,199,639</u>
Total Source of Funds	<u>\$14,844,623</u>	<u>\$5,061,880</u>	<u>\$5,477,055</u>	<u>\$25,383,558</u>
<u>Application of Funds</u>				
Federal Share	\$11,232,614	\$3,796,410	\$4,154,895	\$19,183,919
Local Match/State Share	<u>\$3,612,009</u>	<u>\$1,265,470</u>	<u>\$1,322,160</u>	<u>\$6,199,639</u>
Total Application of Funds	<u>\$14,844,623</u>	<u>\$5,061,880</u>	<u>\$5,477,055</u>	<u>\$25,383,558</u>
<u>Balance of Federal Funds On Hand</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-6

As of September 30, 2002

Disaster Number 1062 - Declaration Date August 10, 1995 - Hurricane Erin				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$23,832,494	\$1,169,866	\$5,021,735	\$30,024,095
Local Match/State Share	<u>\$7,944,165</u>	<u>\$389,955</u>	<u>\$1,673,912</u>	<u>\$10,008,032</u>
Total Award Amount	<u>\$31,776,659</u>	<u>\$1,559,821</u>	<u>\$6,695,647</u>	<u>\$40,032,127</u>
<u>Source of Funds</u>				
Federal Share	\$23,808,791	\$1,169,866	\$4,501,066	\$29,479,723
Local Match/State Share	<u>\$7,793,338</u>	<u>\$389,955</u>	<u>\$1,431,469</u>	<u>\$9,614,762</u>
Total Source of Funds	<u>\$31,602,129</u>	<u>\$1,559,821</u>	<u>\$5,932,535</u>	<u>\$39,094,485</u>
<u>Application of Funds</u>				
Federal Share	\$23,808,791	\$1,169,866	\$4,501,066	\$29,479,723
Local Match/State Share	<u>\$7,793,338</u>	<u>\$389,955</u>	<u>\$1,431,469</u>	<u>\$9,614,762</u>
Total Application of Funds	<u>\$31,602,129</u>	<u>\$1,559,821</u>	<u>\$5,932,535</u>	<u>\$39,094,485</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-7

As of September 30, 2002

Disaster Number 1069 - Declaration Date October 4, 1995 - Hurricane Opal				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$71,297,691	\$4,819,701	\$20,629,110	\$96,746,502
Local Match/State Share	<u>\$23,765,897</u>	<u>\$1,606,567</u>	<u>\$6,876,370</u>	<u>\$32,248,834</u>
Total Award Amount	<u>\$95,063,588</u>	<u>\$6,426,268</u>	<u>\$27,505,480</u>	<u>\$128,995,336</u>
<u>Source of Funds</u>				
Federal Share	\$71,297,691	\$4,819,701	\$16,751,611	\$92,869,003
Local March/State Share	<u>\$24,056,774</u>	<u>\$1,617,411</u>	<u>\$5,421,538</u>	<u>\$31,095,723</u>
Total Source of Funds	<u>\$95,354,465</u>	<u>\$6,437,112</u>	<u>\$22,173,149</u>	<u>\$123,964,726</u>
<u>Application of Funds</u>				
Federal Share	\$71,297,691	\$4,819,701	\$16,751,611	\$92,869,003
Local Match/State Share	<u>\$24,056,774</u>	<u>\$1,617,411</u>	<u>\$5,421,538</u>	<u>\$31,095,723</u>
Total Application of Funds	<u>\$95,354,465</u>	<u>\$6,437,112</u>	<u>\$22,173,149</u>	<u>\$123,964,726</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-8

As of September 30, 2002

Disaster Number 1074 - Declaration Date October 27, 1995 - Flooding				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$7,011,517	\$549,181	\$2,019,984	\$9,580,682
Local Match/State Share	<u>\$2,337,172</u>	<u>\$183,060</u>	<u>\$673,328</u>	<u>\$3,193,560</u>
Total Award Amount	<u>\$9,348,689</u>	<u>\$732,241</u>	<u>\$2,693,312</u>	<u>\$12,774,242</u>
<u>Source of Funds</u>				
Federal Share	\$7,010,418	\$549,181	\$2,013,924	\$9,573,523
Local Match/State Share	<u>\$2,248,571</u>	<u>\$183,060</u>	<u>\$645,483</u>	<u>\$3,077,114</u>
Total Source of Funds	<u>\$9,258,989</u>	<u>\$732,241</u>	<u>\$2,659,407</u>	<u>\$12,650,637</u>
<u>Application of Funds</u>				
Federal Share	\$7,010,418	\$549,181	\$2,013,924	\$9,573,523
Local Match/State Share	<u>\$2,248,571</u>	<u>\$183,060</u>	<u>\$645,483</u>	<u>\$3,077,114</u>
Total Application of Funds	<u>\$9,258,989</u>	<u>\$732,241</u>	<u>\$2,659,407</u>	<u>\$12,650,637</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-9

As of September 30, 2002

Disaster Number 1141 - Declaration Date October 15, 1996 - Tropical Storm Josephine				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$0	\$1,506,368	\$910,128	\$2,416,496
Local Match/State Share	<u>\$0</u>	<u>\$502,123</u>	<u>\$303,376</u>	<u>\$805,499</u>
Total Award Amount	\$0	\$2,008,491	\$1,213,504	\$3,221,995
<u>Source of Funds</u>				
Federal Share	\$0	\$1,506,368	\$900,206	\$2,406,574
Local Match/State Share	<u>\$0</u>	<u>\$528,732</u>	<u>\$285,366</u>	<u>\$814,098</u>
Total Source of Funds	\$0	\$2,035,100	\$1,185,572	\$3,220,672
<u>Application of Funds</u>				
Federal Share	\$0	\$1,506,368	\$900,206	\$2,406,574
Local Match/State Share	<u>\$0</u>	<u>\$528,732</u>	<u>\$285,366</u>	<u>\$814,098</u>
Total Application of Funds	\$0	\$2,035,100	\$1,185,572	\$3,220,672
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-10

As of September 30, 2002

Disaster Number 1195 - Declaration Date January 6, 1998 - Flooding				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$62,066,227	\$4,061,512	\$15,302,150	\$81,429,889
Local Match/State Share	<u>\$20,688,742</u>	<u>\$1,353,837</u>	<u>\$5,100,717</u>	<u>\$27,143,296</u>
Total Award Amount	<u>\$82,754,969</u>	<u>\$5,415,349</u>	<u>\$20,402,867</u>	<u>\$108,573,185</u>
<u>Source of Funds</u>				
Federal Share	\$56,145,120	\$4,061,512	\$11,153,719	\$71,360,351
Local Match/State Share	<u>\$12,294,784</u>	<u>\$1,305,238</u>	<u>\$2,156,108</u>	<u>\$15,756,130</u>
Total Source of Funds	<u>\$68,439,904</u>	<u>\$5,366,750</u>	<u>\$13,309,827</u>	<u>\$87,116,481</u>
<u>Application of Funds</u>				
Federal Share	\$56,145,120	\$4,061,512	\$11,153,719	\$71,360,351
Local Match/State Share	<u>\$12,294,784</u>	<u>\$1,305,238</u>	<u>\$2,156,108</u>	<u>\$15,756,130</u>
Total Application of Funds	<u>\$68,439,904</u>	<u>\$5,366,750</u>	<u>\$13,309,827</u>	<u>\$87,116,481</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-11

As of September 30, 2002

Disaster Number 1204 - Declaration Date February 12, 1998 - Severe Storms, Winds, Tornadoes and Flooding

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$6,281,253	\$1,246,079	\$1,985,216	\$9,512,548
Local Match/State Share	<u>\$2,093,751</u>	<u>\$415,360</u>	<u>\$661,739</u>	<u>\$3,170,850</u>
Total Award Amount	<u>\$8,375,004</u>	<u>\$1,661,439</u>	<u>\$2,646,955</u>	<u>\$12,683,398</u>
<u>Source of Funds</u>				
Federal Share	\$6,281,253	\$1,246,079	\$1,019,948	\$8,547,280
Local Match/State Share	<u>\$1,284,654</u>	<u>\$563,254</u>	<u>\$191,347</u>	<u>\$2,039,255</u>
Total Source of Funds	<u>\$7,565,907</u>	<u>\$1,809,333</u>	<u>\$1,211,295</u>	<u>\$10,586,535</u>
<u>Application of Funds</u>				
Federal Share	\$6,281,253	\$1,246,079	\$1,019,948	\$8,547,280
Local Match/State Share	<u>\$1,284,654</u>	<u>\$563,254</u>	<u>\$191,347</u>	<u>\$2,039,255</u>
Total Application of Funds	<u>\$7,565,907</u>	<u>\$1,809,333</u>	<u>\$1,211,295</u>	<u>\$10,586,535</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-12

As of September 30, 2002

Disaster Number 1223 - Declaration Date June 18, 1998 - Extreme Fire Hazards				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$11,136,420	\$441,684	\$1,805,387	\$13,383,491
Local Match/State Share	<u>\$3,712,140</u>	<u>\$147,228</u>	<u>\$601,796</u>	<u>\$4,461,164</u>
Total Award Amount	<u>\$14,848,560</u>	<u>\$588,912</u>	<u>\$2,407,183</u>	<u>\$17,844,655</u>
<u>Source of Funds</u>				
Federal Share	\$11,136,420	\$441,684	\$1,157,589	\$12,735,693
Local Match/State Share	<u>\$2,449,103</u>	<u>\$157,349</u>	<u>\$383,196</u>	<u>\$2,989,648</u>
Total Source of Funds	<u>\$13,585,523</u>	<u>\$599,033</u>	<u>\$1,540,785</u>	<u>\$15,725,341</u>
<u>Application of Funds</u>				
Federal Share	\$11,136,420	\$441,684	\$1,157,589	\$12,735,693
Local Match/State Share	<u>\$2,449,103</u>	<u>\$157,349</u>	<u>\$383,196</u>	<u>\$2,989,648</u>
Total Application of Funds	<u>\$13,585,523</u>	<u>\$599,033</u>	<u>\$1,540,785</u>	<u>\$15,725,341</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-13

As of September 30, 2002

Disaster Number 1241 - Declaration Date September 4, 1998 - Hurricane Earl				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$0	\$267,414	\$285,470	\$552,884
Local Match/State Share	<u>\$0</u>	<u>\$89,138</u>	<u>\$95,157</u>	<u>\$184,295</u>
Total Award Amount	\$0	\$356,552	\$380,627	\$737,179
<u>Source of Funds</u>				
Federal Share	\$0	\$267,414	\$78,128	\$345,542
Local Match/State Share	<u>\$0</u>	<u>\$84,893</u>	<u>\$12,786</u>	<u>\$97,679</u>
Total Source of Funds	\$0	\$352,307	\$90,914	\$443,221
<u>Application of Funds</u>				
Federal Share	\$0	\$267,414	\$78,128	\$345,542
Local Match/State Share	<u>\$0</u>	<u>\$84,893</u>	<u>\$12,786</u>	<u>\$97,679</u>
Total Application of Funds	\$0	\$352,307	\$90,914	\$443,221
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-14

As of September 30, 2002

Disaster Number 1249 - Declaration Date September 28, 1998 - Hurricane Georges				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$87,662,557	\$4,796,221	\$13,266,639	\$105,725,417
Local Match/State Share	<u>\$29,220,852</u>	<u>\$1,598,740</u>	<u>\$4,422,213</u>	<u>\$35,241,805</u>
Total Award Amount	<u>\$116,883,409</u>	<u>\$6,394,961</u>	<u>\$17,688,852</u>	<u>\$140,967,222</u>
<u>Source of Funds</u>				
Federal Share	\$82,799,346	\$4,796,221	\$6,562,577	\$94,158,144
Local Match/State Share	<u>\$17,630,738</u>	<u>\$1,598,740</u>	<u>\$1,402,244</u>	<u>\$20,631,722</u>
Total Source of Funds	<u>\$100,430,084</u>	<u>\$6,394,961</u>	<u>\$7,964,821</u>	<u>\$114,789,866</u>
<u>Application of Funds</u>				
Federal Share	\$82,799,346	\$4,796,221	\$6,562,577	\$94,158,144
Local Match/State Share	<u>\$17,630,738</u>	<u>\$1,598,740</u>	<u>\$1,402,244</u>	<u>\$20,631,722</u>
Total Application of Funds	<u>\$100,430,084</u>	<u>\$6,394,961</u>	<u>\$7,964,821</u>	<u>\$114,789,866</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-15

As of September 30, 2002

Disaster Number 1259 - Declaration Date November 6, 1998 - Tropical Storm Mitch				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$3,162,850	\$321,925	\$1,114,642	\$4,599,417
Local Match/State Share	<u>\$1,054,283</u>	<u>\$107,308</u>	<u>\$371,547</u>	<u>\$1,533,138</u>
Total Award Amount	<u>\$4,217,133</u>	<u>\$429,233</u>	<u>\$1,486,189</u>	<u>\$6,132,555</u>
<u>Source of Funds</u>				
Federal Share	\$3,095,169	\$321,925	\$225,551	\$3,642,645
Local Match/State Share	<u>\$579,146</u>	<u>\$107,026</u>	<u>\$49,796</u>	<u>\$735,968</u>
Total Source of Funds	<u>\$3,674,315</u>	<u>\$428,951</u>	<u>\$275,347</u>	<u>\$4,378,613</u>
<u>Application of Funds</u>				
Federal Share	\$3,095,169	\$321,925	\$225,551	\$3,642,645
Local Match/State Share	<u>\$579,146</u>	<u>\$107,026</u>	<u>\$49,796</u>	<u>\$735,968</u>
Total Application of Funds	<u>\$3,674,315</u>	<u>\$428,951</u>	<u>\$275,347</u>	<u>\$4,378,613</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-16

As of September 30, 2002

Disaster Number 1300 - Declaration Date September 22, 1999 - Hurricane Floyd				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$31,737,384	\$0	\$1,272,330	\$33,009,714
Local Match/State Share	<u>\$10,579,128</u>	<u>\$0</u>	<u>\$424,110</u>	<u>\$11,003,238</u>
Total Award Amount	<u>\$42,316,512</u>	<u>\$0</u>	<u>\$1,696,440</u>	<u>\$44,012,952</u>
<u>Source of Funds</u>				
Federal Share	\$28,620,597	\$0	\$445,785	\$29,066,382
Local Match/State Share	<u>\$5,854,401</u>	<u>\$0</u>	<u>\$137,643</u>	<u>\$5,992,044</u>
Total Source of Funds	<u>\$34,474,998</u>	<u>\$0</u>	<u>\$583,428</u>	<u>\$35,058,426</u>
<u>Application of Funds</u>				
Federal Share	\$28,620,597	\$0	\$445,785	\$29,066,382
Local Match/State Share	<u>\$5,854,401</u>	<u>\$0</u>	<u>\$137,643</u>	<u>\$5,992,044</u>
Total Application of Funds	<u>\$34,474,998</u>	<u>\$0</u>	<u>\$583,428</u>	<u>\$35,058,426</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-17

As of September 30, 2002

Disaster Number 1306 - Declaration Date October 20, 1999 - Hurricane Irene				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$137,864,632	\$24,660,716	\$26,214,357	\$188,739,705
Local Match/State Share	<u>\$45,954,877</u>	<u>\$8,220,239</u>	<u>\$8,738,119</u>	<u>\$62,913,235</u>
Total Award Amount	<u>\$183,819,509</u>	<u>\$32,880,955</u>	<u>\$34,952,476</u>	<u>\$251,652,940</u>
<u>Source of Funds</u>				
Federal Share	\$63,395,574	\$24,660,716	\$5,191,112	\$93,247,402
Local Match/State Share	<u>\$10,811,003</u>	<u>\$8,316,682</u>	<u>\$1,714,758</u>	<u>\$20,842,443</u>
Total Source of Funds	<u>\$74,206,577</u>	<u>\$32,977,398</u>	<u>\$6,905,870</u>	<u>\$114,089,845</u>
<u>Application of Funds</u>				
Federal Share	\$63,395,574	\$24,660,716	\$5,191,112	\$93,247,402
Local Match/State Share	<u>\$10,811,003</u>	<u>\$8,316,682</u>	<u>\$1,714,758</u>	<u>\$20,842,443</u>
Total Application of Funds	<u>\$74,206,577</u>	<u>\$32,977,398</u>	<u>\$6,905,870</u>	<u>\$114,089,845</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-18

As of September 30, 2002

Disaster Number 1344 - Declaration Date October 3, 2000 - Tropical Storm Helene
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$19,541,909	\$0	\$1,469,261	\$21,011,170
Local Match/State Share	<u>\$6,513,970</u>	<u>\$0</u>	<u>\$489,754</u>	<u>\$7,003,724</u>
Total Award Amount	<u>\$26,055,879</u>	<u>\$0</u>	<u>\$1,959,015</u>	<u>\$28,014,894</u>
<u>Source of Funds</u>				
Federal Share	\$14,881,924	\$0	\$324,807	\$15,206,731
Local Match/State Share	<u>\$3,453,813</u>	<u>\$0</u>	<u>\$101,318</u>	<u>\$3,555,131</u>
Total Source of Funds	<u>\$18,335,737</u>	<u>\$0</u>	<u>\$426,125</u>	<u>\$18,761,862</u>
<u>Application of Funds</u>				
Federal Share	\$14,881,924	\$0	\$324,807	\$15,206,731
Local Match/State Share	<u>\$3,453,813</u>	<u>\$0</u>	<u>\$101,318</u>	<u>\$3,555,131</u>
Total Application of Funds	<u>\$18,335,737</u>	<u>\$0</u>	<u>\$426,125</u>	<u>\$18,761,862</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-19

As of September 30, 2002

Disaster Number 1345 - Declaration Date October 3, 2000 - Flooding				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$487,395,457	\$47,951,650	\$20,654,468	\$556,001,575
Local Match/State Share	<u>\$162,465,152</u>	<u>\$15,983,883</u>	<u>\$6,884,823</u>	<u>\$185,333,858</u>
Total Award Amount	<u>\$649,860,609</u>	<u>\$63,935,533</u>	<u>\$27,539,291</u>	<u>\$741,335,433</u>
<u>Source of Funds</u>				
Federal Share	\$56,330,132	\$47,210,894	\$8,061,258	\$111,602,284
Local Match/State Share	<u>\$10,404,969</u>	<u>\$15,810,478</u>	<u>\$2,767,391</u>	<u>\$28,982,838</u>
Total Source of Funds	<u>\$66,735,101</u>	<u>\$63,021,372</u>	<u>\$10,828,649</u>	<u>\$140,585,122</u>
<u>Application of Funds</u>				
Federal Share	\$56,330,132	\$47,210,894	\$8,061,258	\$111,602,284
Local Match/State Share	<u>\$10,404,969</u>	<u>\$15,810,478</u>	<u>\$2,767,391</u>	<u>\$28,982,838</u>
Total Application of Funds	<u>\$66,735,101</u>	<u>\$63,021,372</u>	<u>\$10,828,649</u>	<u>\$140,585,122</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-20

As of September 30, 2002

Disaster Number 1381 - Declaration Date June 17, 2001 - Tropical Storm Allison

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$14,347,944	\$875,250	\$0	\$15,223,194
Local Match/State Share	\$4,782,648	\$291,750	\$0	\$5,074,398
Total Award Amount	\$19,130,592	\$1,167,000	\$0	\$20,297,592
<u>Source of Funds</u>				
Federal Share	\$10,538,996	\$804,106	\$0	\$11,343,102
Local Match/State Share	\$1,927,457	\$296,307	\$0	\$2,223,764
Total Source of Funds	\$12,466,453	\$1,100,413	\$0	\$13,566,866
<u>Application of Funds</u>				
Federal Share	\$10,538,996	\$804,106	\$0	\$11,343,102
Local Match/State Share	\$1,927,457	\$296,307	\$0	\$2,223,764
Total Application of Funds	\$12,466,453	\$1,100,413	\$0	\$13,566,866
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-21

As of September 30, 2002

Disaster Number 1393 - Declaration Date September 28, 2001 - Tropical Storm Gabrielle
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$15,957,385	\$0	\$0	\$15,957,385
Local Match/State Share	<u>\$5,319,128</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,319,128</u>
Total Award Amount	<u>\$21,276,513</u>	<u>\$0</u>	<u>\$0</u>	<u>\$21,276,513</u>
<u>Source of Funds</u>				
Federal Share	\$10,727,928	\$0	\$0	\$10,727,928
Local Match/State Share	<u>\$1,677,741</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,677,741</u>
Total Source of Funds	<u>\$12,405,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,405,669</u>
<u>Application of Funds</u>				
Federal Share	\$10,727,928	\$0	\$0	\$10,727,928
Local Match/State Share	<u>\$1,677,741</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,677,741</u>
Total Application of Funds	<u>\$12,405,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,405,669</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-22

As of September 30, 2002

Fire Suppressant 2201 - Declaration Date June 16, 1998 - Jacksonville Fire Complex

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$99,009,899	\$0	\$0	\$99,009,899
Local Match/State Share	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Award Amount	<u>\$99,009,899</u>	<u>\$0</u>	<u>\$0</u>	<u>\$99,009,899</u>
<u>Source of Funds</u>				
Federal Share	\$99,009,899	\$0	\$0	\$99,009,899
Local Match/State Share	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Source of Funds	<u>\$99,009,899</u>	<u>\$0</u>	<u>\$0</u>	<u>\$99,009,899</u>
<u>Application of Funds</u>				
Federal Share	\$99,009,899	\$0	\$0	\$99,009,899
Local Match/State Share	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Application of Funds	<u>\$99,009,899</u>	<u>\$0</u>	<u>\$0</u>	<u>\$99,009,899</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-23

As of September 30, 2002

Fire Suppressant 2251 - Declaration Date April 15, 1999 - Okeechobee Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,398,167	\$0	\$0	\$1,398,167
Local Match/State Share	\$599,214	\$0	\$0	\$599,214
Total Award Amount	\$1,997,381	\$0	\$0	\$1,997,381
<u>Source of Funds</u>				
Federal Share	\$1,278,434	\$0	\$0	\$1,278,434
Local Match/State Share	\$547,900	\$0	\$0	\$547,900
Total Source of Funds	\$1,826,334	\$0	\$0	\$1,826,334
<u>Application of Funds</u>				
Federal Share	\$1,278,434	\$0	\$0	\$1,278,434
Local Match/State Share	\$547,900	\$0	\$0	\$547,900
Total Application of Funds	\$1,826,334	\$0	\$0	\$1,826,334
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-24

As of September 30, 2002

Fire Suppressant 2253 - Declaration Date April 15, 1999 - Orlando Fire Complex

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$604,691	\$0	\$0	\$604,691
Local Match/State Share	<u>\$259,153</u>	<u>\$0</u>	<u>\$0</u>	<u>\$259,153</u>
Total Award Amount	<u>\$863,844</u>	<u>\$0</u>	<u>\$0</u>	<u>\$863,844</u>
<u>Source of Funds</u>				
Federal Share	\$579,368	\$0	\$0	\$579,368
Local Match/State Share	<u>\$248,301</u>	<u>\$0</u>	<u>\$0</u>	<u>\$248,301</u>
Total Source of Funds	<u>\$827,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$827,669</u>
<u>Application of Funds</u>				
Federal Share	\$579,368	\$0	\$0	\$579,368
Local Match/State Share	<u>\$248,301</u>	<u>\$0</u>	<u>\$0</u>	<u>\$248,301</u>
Total Application of Funds	<u>\$827,669</u>	<u>\$0</u>	<u>\$0</u>	<u>\$827,669</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-25

As of September 30, 2002

Fire Suppressant 2258 - Declaration Date April 20, 1999 - Suwannee District Fire

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,525,986	\$0	\$0	\$1,525,986
Local Match/State Share	<u>\$653,994</u>	<u>\$0</u>	<u>\$0</u>	<u>\$653,994</u>
Total Award Amount	<u>\$2,179,980</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,179,980</u>
<u>Source of Funds</u>				
Federal Share	\$1,513,182	\$0	\$0	\$1,513,182
Local Match/State Share	<u>\$648,507</u>	<u>\$0</u>	<u>\$0</u>	<u>\$648,507</u>
Total Source of Funds	<u>\$2,161,689</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,161,689</u>
<u>Application of Funds</u>				
Federal Share	\$1,513,182	\$0	\$0	\$1,513,182
Local Match/State Share	<u>\$648,507</u>	<u>\$0</u>	<u>\$0</u>	<u>\$648,507</u>
Total Application of Funds	<u>\$2,161,689</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,161,689</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-26

As of September 30, 2002

Fire Suppressant 2262 - Declaration Date May 14, 1999 - Jacksonville District Fire (Duval)

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$304,549	\$0	\$0	\$304,549
Local Match/State Share	<u>\$130,521</u>	<u>\$0</u>	<u>\$0</u>	<u>\$130,521</u>
Total Award Amount	<u>\$435,070</u>	<u>\$0</u>	<u>\$0</u>	<u>\$435,070</u>
<u>Source of Funds</u>				
Federal Share	\$298,380	\$0	\$0	\$298,380
Local Match/State Share	<u>\$127,877</u>	<u>\$0</u>	<u>\$0</u>	<u>\$127,877</u>
Total Source of Funds	<u>\$426,257</u>	<u>\$0</u>	<u>\$0</u>	<u>\$426,257</u>
<u>Application of Funds</u>				
Federal Share	\$298,380	\$0	\$0	\$298,380
Local Match/State Share	<u>\$127,877</u>	<u>\$0</u>	<u>\$0</u>	<u>\$127,877</u>
Total Application of Funds	<u>\$426,257</u>	<u>\$0</u>	<u>\$0</u>	<u>\$426,257</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-27

As of September 30, 2002

Fire Suppressant 2294 - Declaration Date April 10, 2000 - Merritt Fire

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$560,439	\$0	\$0	\$560,439
Local Match/State Share	<u>\$240,188</u>	<u>\$0</u>	<u>\$0</u>	<u>\$240,188</u>
Total Award Amount	<u>\$800,627</u>	<u>\$0</u>	<u>\$0</u>	<u>\$800,627</u>
<u>Source of Funds</u>				
Federal Share	\$523,076	\$0	\$0	\$523,076
Local Match/State Share	<u>\$224,176</u>	<u>\$0</u>	<u>\$0</u>	<u>\$224,176</u>
Total Source of Funds	<u>\$747,252</u>	<u>\$0</u>	<u>\$0</u>	<u>\$747,252</u>
<u>Application of Funds</u>				
Federal Share	\$523,076	\$0	\$0	\$523,076
Local Match/State Share	<u>\$224,176</u>	<u>\$0</u>	<u>\$0</u>	<u>\$224,176</u>
Total Application of Funds	<u>\$747,252</u>	<u>\$0</u>	<u>\$0</u>	<u>\$747,252</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-28

As of September 30, 2002

Fire Suppressant 2298 - Declaration Date May 16, 2000 - Flowers Myakka Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$2,150,351	\$0	\$0	\$2,150,351
Local Match/State Share	<u>\$921,579</u>	<u>\$0</u>	<u>\$0</u>	<u>\$921,579</u>
Total Award Amount	<u>\$3,071,930</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,071,930</u>
<u>Source of Funds</u>				
Federal Share	\$2,150,351	\$0	\$0	\$2,150,351
Local Match/State Share	<u>\$937,830</u>	<u>\$0</u>	<u>\$0</u>	<u>\$937,830</u>
Total Source of Funds	<u>\$3,088,181</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,088,181</u>
<u>Application of Funds</u>				
Federal Share	\$2,150,351	\$0	\$0	\$2,150,351
Local Match/State Share	<u>\$937,830</u>	<u>\$0</u>	<u>\$0</u>	<u>\$937,830</u>
Total Application of Funds	<u>\$3,088,181</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,088,181</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-29

As of September 30, 2002

Fire Suppressant 2299 - Declaration Date May 19, 2000 - Withlocoohee Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$4,269,996	\$0	\$0	\$4,269,996
Local Match/State Share	<u>\$1,829,998</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,829,998</u>
Total Award Amount	<u>\$6,099,994</u>	<u>\$0</u>	<u>\$0</u>	<u>\$6,099,994</u>
<u>Source of Funds</u>				
Federal Share	\$4,269,996	\$0	\$0	\$4,269,996
Local Match/State Share	<u>\$1,725,716</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,725,716</u>
Total Source of Funds	<u>\$5,995,712</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,995,712</u>
<u>Application of Funds</u>				
Federal Share	\$4,269,996	\$0	\$0	\$4,269,996
Local Match/State Share	<u>\$1,725,716</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,725,716</u>
Total Application of Funds	<u>\$5,995,712</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,995,712</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-30

As of September 30, 2002

Fire Suppressant 2300 - Declaration Date May 20, 2000 - Lakeland Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,175,445	\$0	\$0	\$1,175,445
Local Match/State Share	<u>\$503,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$503,762</u>
Total Award Amount	<u>\$1,679,207</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,679,207</u>

<u>Source of Funds</u>				
Federal Share	\$1,175,445	\$0	\$0	\$1,175,445
Local Match/State Share	<u>\$503,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$503,762</u>
Total Source of Funds	<u>\$1,679,207</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,679,207</u>

<u>Application of Funds</u>				
Federal Share	\$1,175,445	\$0	\$0	\$1,175,445
Local Match/State Share	<u>\$503,762</u>	<u>\$0</u>	<u>\$0</u>	<u>\$503,762</u>
Total Application of Funds	<u>\$1,679,207</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,679,207</u>

<u>Balance of Federal Funds On Hand *</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
--	-------------------	-------------------	-------------------	-------------------

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-31

As of September 30, 2002

Fire Suppressant 2301 - Declaration Date May 28, 2000 - Orlando District Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,837,683	\$0	\$0	\$1,837,683
Local Match/State Share	<u>\$787,578</u>	<u>\$0</u>	<u>\$0</u>	<u>\$787,578</u>
Total Award Amount	<u>\$2,625,261</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,625,261</u>
<u>Source of Funds</u>				
Federal Share	\$1,837,683	\$0	\$0	\$1,837,683
Local Match/State Share	<u>\$1,322,363</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,322,363</u>
Total Source of Funds	<u>\$3,160,046</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,160,046</u>
<u>Application of Funds</u>				
Federal Share	\$1,837,683	\$0	\$0	\$1,837,683
Local Match/State Share	<u>\$1,322,363</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,322,363</u>
Total Application of Funds	<u>\$3,160,046</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,160,046</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-32

As of September 30, 2002

Fire Suppressant 2302 - Declaration Date May 28, 2000 - Bunnell Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$556,922	\$0	\$0	\$556,922
Local Match/State Share	<u>\$238,681</u>	<u>\$0</u>	<u>\$0</u>	<u>\$238,681</u>
Total Award Amount	<u>\$795,603</u>	<u>\$0</u>	<u>\$0</u>	<u>\$795,603</u>
<u>Source of Funds</u>				
Federal Share	\$556,922	\$0	\$0	\$556,922
Local Match/State Share	<u>\$220,422</u>	<u>\$0</u>	<u>\$0</u>	<u>\$220,422</u>
Total Source of Funds	<u>\$777,344</u>	<u>\$0</u>	<u>\$0</u>	<u>\$777,344</u>
<u>Application of Funds</u>				
Federal Share	\$556,922	\$0	\$0	\$556,922
Local Match/State Share	<u>\$220,422</u>	<u>\$0</u>	<u>\$0</u>	<u>\$220,422</u>
Total Application of Funds	<u>\$777,344</u>	<u>\$0</u>	<u>\$0</u>	<u>\$777,344</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-33

As of September 30, 2002

Fire Suppressant 2303 - Declaration Date May 28, 2000 - Waccasassa Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,696,437	\$0	\$0	\$1,696,437
Local Match/State Share	<u>\$727,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$727,044</u>
Total Award Amount	<u>\$2,423,481</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,423,481</u>
<u>Source of Funds</u>				
Federal Share	\$1,696,437	\$0	\$0	\$1,696,437
Local Match/State Share	<u>\$727,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$727,044</u>
Total Source of Funds	<u>\$2,423,481</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,423,481</u>
<u>Application of Funds</u>				
Federal Share	\$1,696,437	\$0	\$0	\$1,696,437
Local Match/State Share	<u>\$727,044</u>	<u>\$0</u>	<u>\$0</u>	<u>\$727,044</u>
Total Application of Funds	<u>\$2,423,481</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,423,481</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-34

As of September 30, 2002

Fire Suppressant 2305 - Declaration Date June 2, 2000 - Jacksonville Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$374,315	\$0	\$0	\$374,315
Local Match/State Share	<u>\$160,421</u>	<u>\$0</u>	<u>\$0</u>	<u>\$160,421</u>
Total Award Amount	<u>\$534,736</u>	<u>\$0</u>	<u>\$0</u>	<u>\$534,736</u>
<u>Source of Funds</u>				
Federal Share	\$374,315	\$0	\$0	\$374,315
Local Match/State Share	<u>\$160,421</u>	<u>\$0</u>	<u>\$0</u>	<u>\$160,421</u>
Total Source of Funds	<u>\$534,736</u>	<u>\$0</u>	<u>\$0</u>	<u>\$534,736</u>
<u>Application of Funds</u>				
Federal Share	\$374,315	\$0	\$0	\$374,315
Local Match/State Share	<u>\$160,421</u>	<u>\$0</u>	<u>\$0</u>	<u>\$160,421</u>
Total Application of Funds	<u>\$534,736</u>	<u>\$0</u>	<u>\$0</u>	<u>\$534,736</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-35

As of September 30, 2002

Fire Suppressant 2306 - Declaration Date June 5, 2000 - Suwannee Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$646,466	\$0	\$0	\$646,466
Local Match/State Share	<u>\$277,057</u>	<u>\$0</u>	<u>\$0</u>	<u>\$277,057</u>
Total Award Amount	<u>\$923,523</u>	<u>\$0</u>	<u>\$0</u>	<u>\$923,523</u>
<u>Source of Funds</u>				
Federal Share	\$646,466	\$0	\$0	\$646,466
Local Match/State Share	<u>\$277,057</u>	<u>\$0</u>	<u>\$0</u>	<u>\$277,057</u>
Total Source of Funds	<u>\$923,523</u>	<u>\$0</u>	<u>\$0</u>	<u>\$923,523</u>
<u>Application of Funds</u>				
Federal Share	\$646,466	\$0	\$0	\$646,466
Local Match/State Share	<u>\$277,057</u>	<u>\$0</u>	<u>\$0</u>	<u>\$277,057</u>
Total Application of Funds	<u>\$923,523</u>	<u>\$0</u>	<u>\$0</u>	<u>\$923,523</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-36

As of September 30, 2002

Fire Suppressant 2307 - Declaration Date June 9, 2000 - Perry Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$263,419	\$0	\$0	\$263,419
Local Match/State Share	<u>\$112,894</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,894</u>
Total Award Amount	<u>\$376,313</u>	<u>\$0</u>	<u>\$0</u>	<u>\$376,313</u>
<u>Source of Funds</u>				
Federal Share	\$263,419	\$0	\$0	\$263,419
Local Match/State Share	<u>\$112,894</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,894</u>
Total Source of Funds	<u>\$376,313</u>	<u>\$0</u>	<u>\$0</u>	<u>\$376,313</u>
<u>Application of Funds</u>				
Federal Share	\$263,419	\$0	\$0	\$263,419
Local Match/State Share	<u>\$112,894</u>	<u>\$0</u>	<u>\$0</u>	<u>\$112,894</u>
Total Application of Funds	<u>\$376,313</u>	<u>\$0</u>	<u>\$0</u>	<u>\$376,313</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-37

As of September 30, 2002

Fire Suppressant 2353 - Declaration Date February 18, 2001 - Lakeland Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$2,762,537	\$0	\$0	\$2,762,537
Local Match/State Share	\$1,183,944	\$0	\$0	\$1,183,944
Total Award Amount	\$3,946,481	\$0	\$0	\$3,946,481
<u>Source of Funds</u>				
Federal Share	\$2,700,040	\$0	\$0	\$2,700,040
Local Match/State Share	\$913,640	\$0	\$0	\$913,640
Total Source of Funds	\$3,613,680	\$0	\$0	\$3,613,680
<u>Application of Funds</u>				
Federal Share	\$2,700,040	\$0	\$0	\$2,700,040
Local Match/State Share	\$913,640	\$0	\$0	\$913,640
Total Application of Funds	\$3,613,680	\$0	\$0	\$3,613,680
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-38

As of September 30, 2002

Fire Suppressant 2354 - Declaration Date February 19, 2001 - Okeechobee Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,546,000	\$0	\$0	\$1,546,000
Local Match/State Share	<u>\$662,571</u>	<u>\$0</u>	<u>\$0</u>	<u>\$662,571</u>
Total Award Amount	<u>\$2,208,571</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,208,571</u>
<u>Source of Funds</u>				
Federal Share	\$1,188,300	\$0	\$0	\$1,188,300
Local Match/State Share	<u>\$662,571</u>	<u>\$0</u>	<u>\$0</u>	<u>\$662,571</u>
Total Source of Funds	<u>\$1,850,871</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,850,871</u>
<u>Application of Funds</u>				
Federal Share	\$1,188,300	\$0	\$0	\$1,188,300
Local Match/State Share	<u>\$662,571</u>	<u>\$0</u>	<u>\$0</u>	<u>\$662,571</u>
Total Application of Funds	<u>\$1,850,871</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,850,871</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-39

As of September 30, 2002

Fire Suppressant 2355 - Declaration Date February 19, 2001 - Clooshatchee Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$959,014	\$0	\$0	\$959,014
Local Match/State Share	\$411,006	\$0	\$0	\$411,006
Total Award Amount	\$1,370,020	\$0	\$0	\$1,370,020
<u>Source of Funds</u>				
Federal Share	\$959,014	\$0	\$0	\$959,014
Local Match/State Share	\$331,961	\$0	\$0	\$331,961
Total Source of Funds	\$1,290,975	\$0	\$0	\$1,290,975
<u>Application of Funds</u>				
Federal Share	\$959,014	\$0	\$0	\$959,014
Local Match/State Share	\$331,961	\$0	\$0	\$331,961
Total Application of Funds	\$1,290,975	\$0	\$0	\$1,290,975
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-40

As of September 30, 2002

Fire Suppressant 2357 - Declaration Date April 17, 2001 - Orlando Fire Complex				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$880,499	\$0	\$0	\$880,499
Local Match/State Share	<u>\$377,357</u>	<u>\$0</u>	<u>\$0</u>	<u>\$377,357</u>
Total Award Amount	<u>\$1,257,856</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,257,856</u>
<u>Source of Funds</u>				
Federal Share	\$880,499	\$0	\$0	\$880,499
Local Match/State Share	<u>\$168,634</u>	<u>\$0</u>	<u>\$0</u>	<u>\$168,634</u>
Total Source of Funds	<u>\$1,049,133</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,049,133</u>
<u>Application of Funds</u>				
Federal Share	\$880,499	\$0	\$0	\$880,499
Local Match/State Share	<u>\$168,634</u>	<u>\$0</u>	<u>\$0</u>	<u>\$168,634</u>
Total Application of Funds	<u>\$1,049,133</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,049,133</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-41

As of September 30, 2002

Fire Suppressant 2358 - Declaration Date April 18, 2001 - Myakka Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$2,295,295	\$0	\$0	\$2,295,295
Local Match/State Share	\$983,698	\$0	\$0	\$983,698
Total Award Amount	\$3,278,993	\$0	\$0	\$3,278,993
<u>Source of Funds</u>				
Federal Share	\$1,323,470	\$0	\$0	\$1,323,470
Local Match/State Share	\$809,315	\$0	\$0	\$809,315
Total Source of Funds	\$2,132,785	\$0	\$0	\$2,132,785
<u>Application of Funds</u>				
Federal Share	\$1,323,470	\$0	\$0	\$1,323,470
Local Match/State Share	\$809,315	\$0	\$0	\$809,315
Total Application of Funds	\$2,132,785	\$0	\$0	\$2,132,785
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-42

As of September 30, 2002

Fire Suppressant 2359 - Declaration Date April 25, 2001 - Everglades Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$673,338	\$0	\$0	\$673,338
Local Match/State Share	<u>\$288,573</u>	<u>\$0</u>	<u>\$0</u>	<u>\$288,573</u>
Total Award Amount	<u>\$961,911</u>	<u>\$0</u>	<u>\$0</u>	<u>\$961,911</u>
<u>Source of Funds</u>				
Federal Share	\$673,338	\$0	\$0	\$673,338
Local Match/State Share	<u>\$29,208</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,208</u>
Total Source of Funds	<u>\$702,546</u>	<u>\$0</u>	<u>\$0</u>	<u>\$702,546</u>
<u>Application of Funds</u>				
Federal Share	\$673,338	\$0	\$0	\$673,338
Local Match/State Share	<u>\$29,208</u>	<u>\$0</u>	<u>\$0</u>	<u>\$29,208</u>
Total Application of Funds	<u>\$702,546</u>	<u>\$0</u>	<u>\$0</u>	<u>\$702,546</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
 Florida Division of Emergency Management
 Disaster Assistance Grant Programs**

Exhibit A-43

As of September 30, 2002

Fire Suppressant 2360 - Declaration Date April 15, 2001 - Chipola Fire Complex

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$695,211	\$0	\$0	\$695,211
Local Match/State Share	\$297,948	\$0	\$0	\$297,948
Total Award Amount	\$993,159	\$0	\$0	\$993,159
<u>Source of Funds</u>				
Federal Share	\$282,110	\$0	\$0	\$282,110
Local Match/State Share	\$120,904	\$0	\$0	\$120,904
Total Source of Funds	\$403,014	\$0	\$0	\$403,014
<u>Application of Funds</u>				
Federal Share	\$282,110	\$0	\$0	\$282,110
Local Match/State Share	\$120,904	\$0	\$0	\$120,904
Total Application of Funds	\$403,014	\$0	\$0	\$403,014
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-44

As of September 30, 2002

Fire Suppressant 2361 - Declaration Date May 16, 2001 - Escambia Fire Complex
--

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$350,002	\$0	\$0	\$350,002
Local Match/State Share	<u>\$150,001</u>	<u>\$0</u>	<u>\$0</u>	<u>\$150,001</u>
Total Award Amount	<u>\$500,003</u>	<u>\$0</u>	<u>\$0</u>	<u>\$500,003</u>
<u>Source of Funds</u>				
Federal Share	\$277,305	\$0	\$0	\$277,305
Local Match/State Share	<u>\$74,843</u>	<u>\$0</u>	<u>\$0</u>	<u>\$74,843</u>
Total Source of Funds	<u>\$352,148</u>	<u>\$0</u>	<u>\$0</u>	<u>\$352,148</u>
<u>Application of Funds</u>				
Federal Share	\$277,305	\$0	\$0	\$277,305
Local Match/State Share	<u>\$74,843</u>	<u>\$0</u>	<u>\$0</u>	<u>\$74,843</u>
Total Application of Funds	<u>\$352,148</u>	<u>\$0</u>	<u>\$0</u>	<u>\$352,148</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-45

As of September 30, 2002

Fire Suppressant 2363 - Declaration Date May 23, 2001 - Perry Fire Complex

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$5,053,796	\$0	\$0	\$5,053,796
Local Match/State Share	<u>\$2,165,913</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,165,913</u>
Total Award Amount	<u>\$7,219,709</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,219,709</u>
<u>Source of Funds</u>				
Federal Share	\$5,053,796	\$0	\$0	\$5,053,796
Local Match/State Share	<u>\$2,079,231</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,079,231</u>
Total Source of Funds	<u>\$7,133,027</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,133,027</u>
<u>Application of Funds</u>				
Federal Share	\$5,053,796	\$0	\$0	\$5,053,796
Local Match/State Share	<u>\$2,079,231</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,079,231</u>
Total Application of Funds	<u>\$7,133,027</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,133,027</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-46

As of September 30, 2002

Emergency Declaration 3114 - Declaration Date July 8, 1994 - Tropical Storm Alberto				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$2,679,896	\$0	\$0	\$2,679,896
Local Match/State Share	\$893,299	\$0	\$0	\$893,299
Total Award Amount	\$3,573,195	\$0	\$0	\$3,573,195
<u>Source of Funds</u>				
Federal Share	\$2,676,462	\$0	\$0	\$2,676,462
Local Match/State Share	\$602,587	\$0	\$0	\$602,587
Total Source of Funds	\$3,279,049	\$0	\$0	\$3,279,049
<u>Application of Funds</u>				
Federal Share	\$2,676,462	\$0	\$0	\$2,676,462
Local Match/State Share	\$602,587	\$0	\$0	\$602,587
Total Application of Funds	\$3,279,049	\$0	\$0	\$3,279,049
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-47

As of September 30, 2002

Emergency Declaration 3116 - Declaration Date August 3, 1995 - Hurricane Erin				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$4,225,030	\$0	\$0	\$4,225,030
Local Match/State Share	<u>\$1,408,343</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,408,343</u>
Total Award Amount	<u>\$5,633,373</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,633,373</u>
<u>Source of Funds</u>				
Federal Share	\$4,225,030	\$0	\$0	\$4,225,030
Local Match/State Share	<u>\$1,351,022</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,351,022</u>
Total Source of Funds	<u>\$5,576,052</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,576,052</u>
<u>Application of Funds</u>				
Federal Share	\$4,225,030	\$0	\$0	\$4,225,030
Local Match/State Share	<u>\$1,351,022</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,351,022</u>
Total Application of Funds	<u>\$5,576,052</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,576,052</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-48

As of September 30, 2002

Emergency Declaration 3131 - Declaration Date September 25, 1998 - Hurricane Georges				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$31,847,270	\$0	\$0	\$31,847,270
Local Match/State Share	\$10,615,756	\$0	\$0	\$10,615,756
Total Award Amount	\$42,463,026	\$0	\$0	\$42,463,026
<u>Source of Funds</u>				
Federal Share	\$31,670,085	\$0	\$0	\$31,670,085
Local Match/State Share	\$2,172,858	\$0	\$0	\$2,172,858
Total Source of Funds	\$33,842,943	\$0	\$0	\$33,842,943
<u>Application of Funds</u>				
Federal Share	\$31,670,085	\$0	\$0	\$31,670,085
Local Match/State Share	\$2,172,858	\$0	\$0	\$2,172,858
Total Application of Funds	\$33,842,943	\$0	\$0	\$33,842,943
<u>Balance of Federal Funds On Hand *</u>				
	\$0	\$0	\$0	\$0

Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs

Exhibit A-49

As of September 30, 2002

Emergency Declaration 3139 - Declaration Date April 27, 1999 - Fire				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$1,064,338	\$0	\$0	\$1,064,338
Local Match/State Share	<u>\$456,145</u>	<u>\$0</u>	<u>\$0</u>	<u>\$456,145</u>
Total Award Amount	<u>\$1,520,483</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,520,483</u>
<u>Source of Funds</u>				
Federal Share	\$1,042,231	\$0	\$0	\$1,042,231
Local Match/State Share	<u>\$337,578</u>	<u>\$0</u>	<u>\$0</u>	<u>\$337,578</u>
Total Source of Funds	<u>\$1,379,809</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,379,809</u>
<u>Application of Funds</u>				
Federal Share	\$1,042,231	\$0	\$0	\$1,042,231
Local Match/State Share	<u>\$337,578</u>	<u>\$0</u>	<u>\$0</u>	<u>\$337,578</u>
Total Application of Funds	<u>\$1,379,809</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,379,809</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-50

As of September 30, 2002

Emergency Declaration 3143 - Declaration Date September 14, 1999 - Hurricane Floyd				
	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$3,685,170	\$0	\$0	\$3,685,170
Local Match/State Share	<u>\$1,228,390</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,228,390</u>
Total Award Amount	<u>\$4,913,560</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,913,560</u>
<u>Source of Funds</u>				
Federal Share	\$3,618,999	\$0	\$0	\$3,618,999
Local Match/State Share	<u>\$582,527</u>	<u>\$0</u>	<u>\$0</u>	<u>\$582,527</u>
Total Source of Funds	<u>\$4,201,526</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,201,526</u>
<u>Application of Funds</u>				
Federal Share	\$3,618,999	\$0	\$0	\$3,618,999
Local Match/State Share	<u>\$582,527</u>	<u>\$0</u>	<u>\$0</u>	<u>\$582,527</u>
Total Application of Funds	<u>\$4,201,526</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,201,526</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Schedule of Source and Application of Funds
Florida Division of Emergency Management
Disaster Assistance Grant Programs**

Exhibit A-51

As of September 30, 2002

Emergency Declaration 3150 - Declaration Date October 15, 1999 - Hurricane Irene

	Public Assistance Grants	Individual & Family Grants	Hazard Mitigation Grants	Total Disaster Grants
<u>Award Amounts</u>				
Federal Share	\$547,528	\$0	\$0	\$547,528
Local Match/State Share	<u>\$182,509</u>	<u>\$0</u>	<u>\$0</u>	<u>\$182,509</u>
Total Award Amount	<u>\$730,037</u>	<u>\$0</u>	<u>\$0</u>	<u>\$730,037</u>
<u>Source of Funds</u>				
Federal Share	\$547,528	\$0	\$0	\$547,528
Local Match/State Share	<u>\$171,838</u>	<u>\$0</u>	<u>\$0</u>	<u>\$171,838</u>
Total Source of Funds	<u>\$719,366</u>	<u>\$0</u>	<u>\$0</u>	<u>\$719,366</u>
<u>Application of Funds</u>				
Federal Share	\$547,528	\$0	\$0	\$547,528
Local Match/State Share	<u>\$171,838</u>	<u>\$0</u>	<u>\$0</u>	<u>\$171,838</u>
Total Application of Funds	<u>\$719,366</u>	<u>\$0</u>	<u>\$0</u>	<u>\$719,366</u>
<u>Balance of Federal Funds On Hand *</u>				
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Exhibit B

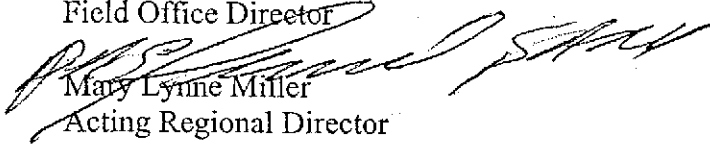
**FLORIDA DIVISION OF EMERGENCY MANAGEMENT
MANAGEMENT COMMENTS**



FEMA

April 18, 2005

MEMORANDUM: Gary J. Barard
Field Office Director

FROM: 
Mary Lynn Miller
Acting Regional Director

SUBJECT: Audit of the State of Florida Administration of
Disaster Assistance Funds

This is in response to your audit dated August 5, 2004. This audit reviewed the compliance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended and applicable Federal regulations for the State of Florida.

After a review of the audit findings, the below coordinated response with the State of Florida is provided:

a. Public Assistance:

(1) The State of Florida provided a response to the following findings: Reporting total grants costs, managing obligations and expenditures for State Management Grants, payments to the Sub-grantees and monitoring projects and project closeouts.

(2) A regional review of the State of Florida Public Assistance Program reveals that the State has documented changes implemented to improve the Public Regional Assistance Management procedures and correct areas of non-compliance. Concur with the States response and implementation of corrective actions and considers the Public Assistance findings resolved and closed.

b. Mitigation:

(1) A.2 Project Monitoring: Page 4 – From conclusions found on pages 10-13 of the original report. Securing prior approval for Walton County substitute properties for buy-out from FEMA as required by federal regulations, andReimbursement of Holmes County for property buy-outs not approved by FEMA.

(2) Point 5, Page 7; Recoup the unauthorized payments of \$597,855 made to Walton and Holmes Counties.

(3) Response: FEMA, Mitigation Division and the State will re-visit the issue of Walton and Holmes Counties buyouts. As stated in the States response, FEMA gave obligations for sole purposes of purchasing particular homes within these counties. Due to the level of substituting properties and so few homes being purchased, FEMA is unable to determine which properties were purchased. In this regard, FEMA is coordinating a formal request with the State for a final detailed list of properties actually purchased under these disasters and projects. This detailed list should include the disaster and project numbers associated with the acquisitions. This information will be further reviewed against FEMA's CATEXed list of properties to further determine their eligibility. After review, it will then be determined whether the recoupment of the \$597,855 will be warranted.

(4) It has been revealed, as stated by the State of Florida, that procedures have been implemented to monitor projects and disasters more closely by assigning one Project Manager to each project. Also, FEMA concurs with the new procedures implemented to maintain accurate accounts of management cost funds and to lessen the opportunities for excessive drawdowns.

(5) The States financial and mitigation staff have established monthly meetings to discuss actual expenses associated with Mitigation activity. FEMA will more closely monitor this process on a quarterly basis to ensure these meetings continue.

c. Also see attached annotated report from the State of Florida with detailed comments.

Should additional information be required, please advise George Yearwood at (770) 220-5335.



FEMA

March 25, 2005

The Federal Emergency Management Agency (FEMA), Region IV, Mitigation Division offer the following comments in response to the audit performed by Leon Snead & Company and subsequently responded to by the State of Florida.

A.2 Project Monitoring:

Page 4 – From conclusions found on pages 10-13 of the original report. Securing prior approval for Walton County substitute properties for buy-out from FEMA as required by federal regulations, and ...Reimbursement of Holmes County for property buy-outs not approved by FEMA.

Point 5, Page 7:Recoup the unauthorized payments of \$597,855 made to Walton and Holmes Counties.

Response:

FEMA, Mitigation Division and the State need to re-visit the issue of Walton and Holmes Counties buyouts. As stated in the States response, FEMA gave obligations for sole purposes of purchasing particular homes within these counties. Due to the level of substituting properties and so few homes being purchased, FEMA is unable to determine which properties were purchased. In this regard, FEMA will request formally from the State a final detailed list of properties actually purchased under these disasters and projects. This detailed list should include the disaster and project number the acquisitions are associated with. This information will be further reviewed against FEMA's CATEXed list of properties to further determine their eligibility. After review, it will then be determined whether or not the recoupment of the \$597,855 will be warranted.

It has been concluded, that the State of Florida, as stated, as implemented procedures to monitor projects and disasters more closely by assigning one project manager to each project should prevent this situation in the future. Also, FEMA concurs the new process implemented to maintain accurate accounts of management cost funds should lessen the opportunities for excessive drawdowns.

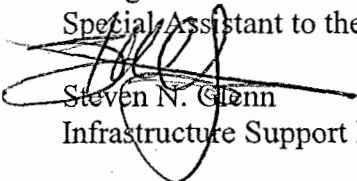
The States financial and mitigation staff has agreed to meet on a monthly basis to discuss actual expenses associated with Mitigation activity. FEMA will monitor on a quarterly basis, to ensure these meetings continue.



FEMA

March 24, 2005

MEMORANDUM: George Yearwood
Special Assistant to the Regional Director

FROM: 
Steven N. Glenn
Infrastructure Support Branch

SUBJECT: Audit of the State of Florida Administration of
Disaster Assistance Funds

This Memorandum is in response to the Office of Inspector General audit dated August 5, 2004, which reviewed the compliance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act, as amended and applicable Federal regulations for the State of Florida. The State of Florida Public Assistance provided a response to following findings:

- Reporting total grants costs
- Managing obligations and expenditures for State Management Grants
- Payments to the Sub-grantees
- Monitoring projects and project closeouts.

After review of the State of Florida Public Assistance Program information provided, the State has documented changes that have been implemented to improve the Public, Region IV Assistance Management procedures and correct area of non-compliance, FEMA Public Assistance Program concurs with the State of Florida's response and implementation of corrective actions and considers the Public Assistance findings resolved and closed.



STATE OF FLORIDA
DEPARTMENT OF COMMUNITY AFFAIRS

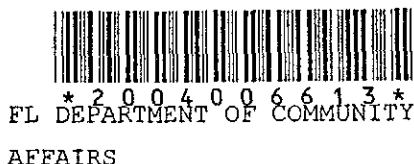
"Dedicated to making Florida a better place to call home"

JEB BUSH
Governor

THADDEUS L. COHEN, AIA
Secretary

March 15, 2005

Ms. Mary Lynne Miller
Acting Regional Director
Department of Homeland Security
FEMA Region IV
3003 Chamblee Tucker Road
Atlanta, Georgia 30341



Re: Federal Audit – State of Florida
Compliance with Robert T. Stafford Act

Dear Ms. Miller:

Please find attached the Florida Department of Community Affairs' Division of Emergency Management's response to the audit performed by the Department of Homeland Security, under contract to Leon Snead & Company. The audit was conducted to document the State's compliance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act and applicable federal regulations.

In the body of our response, we have also provided you with a description of the corrective actions taken to address the audit recommendations and findings.

If you have any questions or need additional information regarding this matter, please contact Frank Koutnik, Chief, Bureau of Recovery and Mitigation.

Respectfully,

W. Craig Fugate, Director
Division of Emergency Management

WCF/fk

Attachments (3)

2555 SHUMARD OAK BOULEVARD • TALLAHASSEE, FLORIDA 32399-2100
Phone: 850.488.8466/Suncom 278.8466 FAX: 850.921.0781/Suncom 291.0781
Internet address: <http://www.dca.state.fl.us>

CRITICAL STATE CONCERN FIELD OFFICE
2796 Overseas Highway, Suite 212
Marathon, FL 33050-2227
(305) 289-2402

COMMUNITY PLANNING
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100
(850) 488-2956

EMERGENCY MANAGEMENT
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100
(850) 413-9969

HOUSING & COMMUNITY DEVELOPMENT
2555 Shumard Oak Boulevard
Tallahassee, FL 32399-2100
(850) 488-7956

FINDINGS AND RECOMMENDATIONS TO DEPARTMENT OF HOMELAND SECURITY AUDIT OF THE FLORIDA DEPARTMENT OF COMMUNITY AFFAIRS, DIVISION OF EMERGENCY MANAGEMENT'S COMPLIANCE WITH THE ROBERT T. STAFFORD ACT

Executive Summary

We take exception with the following statement as written under Program Management:

“Management controls over public assistance projects by the Grantee were insufficient to ensure that payments to sub-grantees were made in accordance with Federal regulations...”

This is a broad statement and unfairly categorizes Florida's Public Assistance (PA) Program in its entirety as being insufficient. This audit reviewed 12 disasters totaling over \$2.6 billion in obligations. The audit revealed areas where the State needs to make minimal improvements in the management controls of the PA program. This statement above would lead one to believe the State mismanaged the entire PA program, which was not the finding of the audit. As discussed at the exit interview on February 10, 2005 in the Orlando Disaster Field Office, we would prefer you reflect on the positive efforts of the PA program in its management of a multi-billion dollar program, and that language be substituted for the above that recognizes the *State is in need of adjustments made to its management procedures to fully accommodate all federal regulations*. As written, we believe it portrays an incorrect assessment of the entire Florida PA Program.

Also, the following statement in the Executive Summary does not reflect a correct finding, as written:

“Better management controls were needed to ensure grant funds were expended for their intended purposes. We found that about \$595,000 was expended for items not approved by FEMA”

As was discussed at the February 10, 2005 exit interview with DHS and Leon Sned and Company staff, the state had verbal approval from FEMA to make the changes that were made in the Hazard Mitigation buy out program. Our fault was not documenting the approval in writing from FEMA staff, and not formally changing the scope of work to reflect these agreed upon changes. Therefore, we believe the above statement focuses on the wrong issue. The audit should be directing the state *to better document all agreements made with FEMA in writing to ensure a sufficient audit trail, and make all necessary changes to an approved scope of work to reflect said changes*. As written, one would be lead to believe the State mismanaged these funds for non-approved activities, which is a serious charge not supported by the facts.

A.1 Program Management

The Director, FEMA Region IV, should require the Grantee to:

- 1. Emphasize to its grants manager the importance of following existing payment procedures and contract requirements with sub-grantees to ensure that all reimbursements are supported with sufficient documentation.*

This was an area that was identified as in need of improvement by the State, and procedures were implemented in two software programs to ensure compliance. First, preset checkpoints were established in Florida PAPERS for the pre-2004 disasters including a Quality Control (QC) checkpoint. The purpose of the QC checkpoint is to ensure all payment and contract processes are followed. Florida PAPERS is our electronic signature and data management software that removes much of the paper from the PA process, and instead manages all processes electronically, making it much easier to ensure full compliance with all federal and state requirements.

For the 2004 Hurricanes, www.FloridaPA.org was established to preclude payment without a signed contract or with insufficient documentation. The "Floridapa" portal is a much improved use of the basic premise of Florida PAPERS, with a more robust protocol for ensuring all payment and contract requirements are managed electronically, and correctly.

Additionally the State Public Assistance program has been revised to duplicate the FEMA procedure of assigning Public Assistance Coordinators (PACs) to be responsible for monitoring a number of sub-grantees in a geographic area as a single point of contact. This monitoring will be reviewed by a supervisor.

- 2. Determine if the three sub-grantees have support to demonstrate that the \$13.8 million disbursed without required certifications are used timely and for authorized purposes, and obtain refunds of federal funds if appropriate.*

FEMA-3131-EM-FL, Miami-Dade County, \$5.1 million: Every Large Project, except one, was 100% complete when written, and the other one was 99% complete when written. Final Inspection reports were prepared for all Large Projects for this applicant, with a net overrun. See Attachment 1, which is the annotated P.4. There was no chance of premature payment or interest earned for Large Projects for this applicant in this disaster.

FEMA-1306-DR-FL, Miami-Dade County, \$7.2 million: This question appears to be from Payment Nos. 13 (and 14 state share). The amount asked by the applicant on the Request for Reimbursement for this payment was less than the payment processed. A letter will be prepared to the County to request they return any interest earned on this advance. For future reference, Floridapa.org will not let this happen now as payments can not exceed the amount requested up to the eligible amount and can not exceed that amount.

Florida Department of Business and Professional Regulation, FEMA-0955-DR-FL, \$1.3 million: Only one Large Project was ever approved for this sub-grantee, DSR #89858, for Category B- Emergency Work, and payment was not made until March 15, 1993, over 6.5 months after the disaster. There is no likelihood that Emergency Work by this State Agency was not completed before this date. Additional information on this applicant is in the archives, and not readily available, but can be retrieved from archives, if required.

Manatee County, FEMA-1195-DR-FL, \$219,000: It is not possible to determine with certainty which payment(s) the auditors are questioning, but is believed to be the first payment of Large Projects, since all other Large Projects payments were either Category A only, or were made over three years after the declaration date when Requests for Reimbursement were saved in Florida PAPERS. The first payment on Large Projects was not made until over one year after the disaster was declared, five Large Projects were involved. One was a partial payment on Category A; one was Category B; one was for Category D (See Attachment 2: Final Inspection Report); the other two were Category D, sediment removal. Again there was no likelihood of the sub-grantee receiving funds prematurely.

3. Determine how the \$1.8 million in advanced funding to the City of Opa-Locka was expended and request a refund for any funds used for unauthorized purposes.

The City of Opa-Locka was seriously behind in receiving project transfer funds under the PA program for FEMA-1345-DR-FL when payment was made on these projects. A letter will be prepared to the City to request they return any interest earned on this advance. Final Inspection Reports have been formulated for five of the eleven projects involved in the advance of funds (PWs 375-0, 376-0, 377-0, 378-0, 393-0) to the City of Opa-Locka. The use of funds received for these projects was verified to be for authorized purposes and the projects closed. Final Inspection Requests along with documentation of eligible costs have been provided by the applicant for four additional projects involved in the \$1.8 million advance (PWs 373-0, 379-0, 380-0, 385-0) and the final inspections are scheduled for April 2005. The applicant is in the process of organizing documentation to provide for the two remaining projects final inspections (PWs 381-0, 382-0) and have submitted a summary of documentation for each PW showing expenditure of the funds.

4. Follow up with the four sub-grantees to determine if interest was earned on the advances and remit interest earned to FEMA pursuant to 44CFR 13.21.

Letters are being prepared for Miami-Dade County in FEMA-1306-DR-FL and the City of Opa-Locka in FEMA-1345-DR-FL to request refund of any interest earned. Article VIII.C.5 of the Disaster Relief Funding Agreement requires: "Subgrantee shall pay over to the Grantee any interest earned on advances for remittance to the Federal Emergency Management Agency as soon as practicable."

5. Implement procedures to timely identify obligations made by FEMA and ensure that state/subgrantee agreements are timely executed to facilitate payments to sub-grantees under small projects as soon as practicable after FEMA's approval of the projects.

For the 2004 Hurricanes, www.FloridaPA.org was established to identify approved Project Worksheets (PWs) with a signed contract and place them in the Financial Specialist Payment queue. Daily uploads show newly obligated projects and mark them for payment until the total eligible amount is paid. Both obligated P.2s and executed Agreements are uploaded into www.FloridaPA.org, where they are automatically matched, and listed in the Financial Specialist's payment queue. This queue is visible to all PA staff for follow-up on payments not processed. FloridaPA.org also identifies those applicants who have not returned their Agreements signed, and provides for a blast e-mail reminding them that they need to return their Agreements to us signed. Until we have an executed agreement on file it is impossible to make a payment to that applicant.

Additionally the State Public Assistance program has been revised to duplicate the FEMA procedure of assigning PACs to be responsible for monitoring a number of sub-grantees in a geographic area as a single point of contact. This monitoring will identify approved PWs in pre-2004 disasters and will be reviewed by a supervisor.

A.2 Project Monitoring

From conclusions found on pages 10-13 of the report. Reply to recommendations appearing on page 13 follow this section:

Pg 10, Bullet 1: PA project files for 19 of 28 completed large projects in Miami-Dade County, under Disaster Number 1306, did not include final inspection reports.

Miami-Dade County is not closed-out under FEMA-1306-DR-FL, in fact final inspections have taken place after the audit, and will continue to take place in the future as all projects are completed. The Grantee confirms that all Final Inspections have been completed prior to sending the applicant the Project Certification, P.4. This has not occurred, therefore, there remains this check to ensure that all projects have received a final inspection. It may be that the auditors only focused on the applicant Quarterly Reports that shows the work as 100% complete, while the documentation is not yet complete to support their claims.

Pg 10, Bullet 2: Securing prior approval for Walton County substitute properties for buy-out from FEMA as required by federal regulations, and...

Page 11, Bullet 1: Reimbursement of Holmes County for property buy-outs not approved by FEMA.

The State and FEMA reviewed and concurred on 12 properties for acquisition in Walton County under DR-1249. The State received obligation from FEMA for these 12 properties, but only three of the properties were acquired. The Sub-grantee requested and received permission from the State to substitute five additional properties. In addition, the State and FEMA reviewed and concurred on 20 properties for acquisition in Holmes County under DR-1195. The State received obligation from FEMA for these 20 properties, but only five of the properties were acquired. The Sub-grantee requested and received permission from the State to substitute five additional properties and a mobile home park (eight units) from their waiting list.

Staff has concluded that several undocumented conversations did occur with FEMA Regional Staff to discuss these substitutions. We believed that based on these conversations, we had in effect, permission to proceed. We did not pursue securing a more formal approval from FEMA to substitute properties from the approved lists with those from an existing waiting list that was generated as a result of the Presidential declaration. Each of the properties acquired under FEMA-1195 and 1249 were on each of the respective County's buy-out waiting list. To ensure against future instances of property substitutions without formal approval, the State has revised its Standard Operation Guidelines and the State Hazard Mitigation Grant Program Administration Plan to be consistent with FEMA's policy on performance periods and changes in Scope of Work. Additionally, there was confusion created on our part through the assignment of multiple project managers to this task. Now, a single Project Manager is assigned to each project to eliminate the duplication of activities and provides a higher degree of accountability for each project.

Page 12, Bullet 1: The State lacked a system and controls to properly monitor all projects funded under the 5% Initiatives

During this period of audit review, the Division had multiple managers of the 5% initiatives, which created a difficult audit trail. All of the 5% initiatives were legitimate projects, reviewed and approved by FEMA, and monitored by Division staff. Since this time, the Division has assigned one Project Manager to monitor all 5% Initiatives projects from obligation to completion to ensure all documentation is easily maintained and made accessible. The Project Manager is responsible for developing project files, managing, monitoring and closing-out of all existing and new 5% Initiative projects.

Page 12, Bullet 2: Close out of an elevation project in Hernando County

The State requested close-out of a Hazard Mitigation Grant Program property elevation project awarded to Hernando County funded under FEMA-1195. However, FEMA informed the State that the project did not meet NFIP requirements for breakaway walls or opening below the lowest floor for structures located in flood zones.

The State has revised its process for monitoring and documenting interim inspections for all open projects. The State requested and received documentation from the Sub-grantee that the structures met the standards of Hernando County's Local Flood Damage

Prevention Ordinance. Additionally, the State has revised its application review and interim-inspection process to include consultation with the State's NFIP Office for concurrence on all funded activities occurring in Special Flood Hazard Areas.

Page 12, Bullet 3: Improper handling of a Broward County appeal under EM-3131

At issue was an appeal notification for Broward County, and its subsequent processing with FEMA, Regional Director. The Grants Manager did not follow standard operating procedures for the management of appeals, and was counseled as to the proper procedures for the management of appeals. The Public Assistance program will assign PACs to applicants and have supervisory review to preclude the failure to formally forward appeals in accordance with 44CFR 206.206. The notes in the file (Attachment 3) show that this issue was discussed with FEMA Public Assistance Official, Bob Mair, by the State's Recovery Manager with confirmation that FEMA considered this work ineligible. Today, all appeals are uploaded in FloridaPAPERS when received; they are also listed on the Appeals spreadsheet. The State PACS will be responsible for ensuring appeals from their assigned applicants are processed in a timely and correct manner.

A.2 Project Monitoring (Recommendations from Page 13)

The Director, FEMA Region IV, should require the Grantee to:

- 1. Implement procedures to effectively monitor sub-grantee activities to ensure enforcement of program requirements, the documentation of key monitoring activities and appeal processing actions, and the proper closeout of HM and PA projects.***

As described in the response to the individual conclusions above the State has taken proactive steps to ensure program requirements, documentation, appeals, and closeout procedures have been put in place to ensure total compliance with all federal regulations. Where appropriate, one program manager is assigned to an applicant to reduce any confusion or duplication of effort. Appeals are now managed in Floridapa, and follow all procedures for notifications and processing. Inappropriate management of an appeal listed in the audit reflect the actions of one employee, and not the Public Assistance Section as a whole. Hundreds of appeals have been managed since this time in the appropriate manner. All staff have been retrained on the proper management of an applicant appeal. Lastly, standard operating procedures have been updated to ensure no substitutions on a scope of work can take place outside of a formal process, not verbal agreements. Again, SOPs have been revised to ensure this will be followed.

- 2. Develop personnel staffing procedures for the Public Assistance and Hazard Mitigation Programs that fix responsibility for overseeing a sub-grantee's activities to a single grant manager, and ensure that the assigned grants manager is fully informed for all sub-grantee activities related to the perspective program.***

As described in the response to the individual conclusions above, this was an issue with the management of the 5% HMGP initiative grants. To rectify this, one grants manager has been assigned to all 5% initiatives. On all other HMGP projects, there is one grants manager assigned to each. Also, in the Public Assistance Section, each grants manager is assigned a certain number of applicants to manage all of their project worksheets.

3. Provide justification and support for changing the Hazard Mitigation projects' scope of work, including the basis for selecting the substituted properties that were acquired under the Hazard Mitigation projects.

A detailed description of the actions taken by the State in the situations cited in the audit are found in the comments to the conclusions. In summary, the Sub-grantee asked the State (Grantee) for permission to substitute a number of properties from the approved list agreed upon by the State and FEMA, with those on the County's waiting list. Verbal discussions with FEMA staff led the Grantee to believe we had permission to proceed. This should have been followed up with a formal request to the Regional Director requesting this scope change in writing. This did not happen, and the sub-grantee proceeded with the work approved by the State. To ensure this will not happen again, the State has revised its Standard Operation Guidelines and the State Hazard Mitigation Grant Program Administration Plan to be consistent with FEMA's policy on performance periods and changes in Scope of Work. Additionally, a single Project Manager is assigned to each project to eliminate the duplication of activities and provides a higher degree of accountability for each project.

4. Implement procedures to ensure that all future changes to the scope of work for Hazard Mitigation projects are approved in advance by FEMA.

As noted above, the State has revised its Standard Operation Guidelines and the State Hazard Mitigation Grant Program Administration Plan to be consistent with FEMA's policy on performance periods and changes in Scope of Work.

5. Recoup the unauthorized payments of \$597,855 made to Walton and Holmes Counties.

The Grantee believes that this work was secured by the sub-grantee in the appropriate manner for work that was verbally approved by the State and FEMA, and was therefore authorized work. The work was for mitigating structures that were susceptible to flooding and were in the floodplain. The funds were expended properly for these activities, and the State does not agree that they should be recouped from these counties for the work performed.

B.1 Reporting Non-Federal Share of Program Cost

1. The Grantee did not accurately report the non-Federal share of disaster costs in their Financial Status Report for the period ending September 31, 2002. This was because the grantee did not systematically collect the local matching share of program outlays incurred by sub-grantees to facilitate the periodic preparation of financial status reports.

In some cases, the non-federal share was not appropriately represented on the SF 269. Actions have been taken to ensure that all staff include the non-federal share on the SF 269.

B.2 Controls Over Drawdowns

The Director, FEMA Region IV, should require the Grantee to:

1. Require the Grantee to implement sufficient internal controls to ensure that drawdowns of Federal funds do not exceed amounts obligated for state management grants.

The State has implemented a new process in order to maintain accurate accounts of management costs. Upon receipt of the management cost obligation, the Mitigation section will enter the information from the obligation into the existing financial database (Financial Emergency Response System) as a project. On a monthly basis, the Department's Finance and Accounting section will provide a report of actual expenses to the Mitigation Section. The financial database will be updated with the actual expenses such that a balance report may be maintained. A copy of the balance report will be provided to the Division's Finance and Logistics section for their review. On a quarterly basis, the Mitigation Section will confer with the Division's Finance and Logistics' section to determine if additional management cost funding is needed. Additionally, the State is working with the Regional Office to address excessive draw downs by closing out all open Management cost projects and requesting additionally unobligated funds that remain in the respective disaster event.

2. Require the Grantee to refund the federal funds improperly drawn down and used for state management grant purposes that exceed the FEMA amount obligated for such grants under the various disasters.

State staff has met with FEMA staff and jointly determined that instead of refunding the funds which were improperly drawn down, the State would request closeout of current management cost grants and request funding for expenditures which exceeded the obligations.

B.3 Improper Use of State Management Grant Funds

The Director, FEMA Region IV, should require the Grantee to:

1. Implement sufficient controls over expenditures allocable to FEMA funded activities to assure that expenses charged to a State Management Grant have been approved by FEMA.

The State is now implementing a procedure which ensures that expenditures charged to the state management grant are approved by FEMA. This procedure requires state staff to review reports provided by Finance and Accounting which outline expenditures within a grant and compare it to the management grant obligation provided by FEMA.

2. Remove the duplicate charge of \$2,900 from the state management grant for the Hazard Mitigation Program that has been funded under the statutory administrative cost allowance.

The current State of Florida Accounting system mandates that overtime costs initially be recorded in the same cost identifier as regular salary costs. The appropriate Finance and Accounting staff then moves the overtime charge according to the employee's funding identifiers to the appropriate administrative costs allocation. This charge is not a duplicate but was moved accordingly in the subsequent financial period to the appropriate funding source.

