

Audit Highlights



Highlights of Legislative Auditor report on the Department of Public Safety, Division of Emergency Management, issued on September 24, 2008. Report # LA08-22.

Background

The Division of Emergency Management (DEM) is organizationally within the Department of Public Safety. Its mission is to coordinate the efforts of the State and its political subdivisions, in partnership with private and volunteer organizations, and tribal nations, in reducing the impact of disasters by planning, implementing, and maintaining programs for preparedness, mitigation, response, and recovery.

Due to the terrorist attacks on September 11, 2001, the federal emergency management system was significantly modified. On November 25, 2002, the Homeland Security Act established the Department of Homeland Security (DHS).

Federal grant funding totaled \$24.9 million in fiscal year 2007, an increase of \$9.8 million from fiscal year 2004. The number of grants that DEM received increased from 56 in fiscal year 2004 to 80 for fiscal year 2007 as of December 31, 2006.

In fiscal year 2007, DEM's operational expenditures totaled \$3.4 million dollars. As of June 30, 2007, DEM had 24 authorized full time positions.

Purpose of Audit

This audit focused on the Division's financial, administrative, and emergency preparedness activities for the 18 month period from July 1, 2005, through December 31, 2006, and included certain activities through June 30, 2007. The purpose of our audit was to evaluate the Division's financial, administrative and emergency preparedness practices, including whether activities were carried out in accordance with applicable state laws, regulations, and policies.

Audit Recommendations

This report contains ten recommendations to improve controls over emergency operation and response plans and administrative functions. Specifically, we made three recommendations for improvements to the monitoring procedures for emergency operation and response plans and tracking emergency equipment. We also made a recommendation to follow department procedures for reporting complaints about employees. Finally, we made six recommendations for developing written policies and procedures for travel advances and reimbursements, and personnel administration.

The Division accepted six recommendations and rejected four recommendations.

Status of Recommendations

The Division's 60-day plan for corrective action is due on December 23, 2008. In addition, the six-month report on the status of audit recommendations is due on June 23, 2009.

Division of Emergency Management

Department of Public Safety

Results in Brief

The Division of Emergency Management (DEM) has not adequately monitored and evaluated emergency operation plans or emergency response plans prepared by other entities. In addition, DEM has not adequately tracked emergency equipment in the State. As a result, the State has little assurance that all state agencies, local jurisdictions, schools and school districts, resort hotels, and tribes have prepared plans that meet federal requirements or will assist the entities in responding to emergencies. Furthermore, DEM lacks a system to quickly obtain information on equipment that may be needed to respond to certain types of emergencies or disasters. DEM does not have current policies and procedures to provide staff with the guidance needed to properly handle the changes that have occurred since 2001 related to federal grants and emergency preparedness requirements.

DEM has not established management controls to help ensure compliance with state and department policies and procedures. Some procedures that have been developed are outdated or conflict with department or state policies. The absence of these controls resulted in pervasive problems related to handling complaints about employees, travel advances and reimbursements, and personnel management.

Principal Findings

DEM has not been proactive in ensuring local jurisdictions and other entities throughout the State are prepared for emergencies. State law and the federal Department of Homeland Security (DHS) call for DEM to coordinate efforts of the State, its political subdivisions, private organizations, and tribal nations. These efforts are to include fostering the adoption of plans for emergency operations or response. However, DEM could not locate plans for 53 of a sample of 95 (56%) state agencies, local jurisdictions, charter schools and school districts, resort hotels, and tribal nations. There was little documentation in the files showing DEM worked with the other entities to encourage them to prepare or update their plans. Although the 2005 Legislature approved an additional position to work with other entities to prepare plans, DEM management maintains it lacks staff to oversee other entities' preparation of plans. Furthermore, DEM's management represents it lacks authority to enforce planning requirements on other entities.

DEM does not have an effective process to track emergency equipment purchased by state and local agencies with DHS funding. A system that quickly identifies and provides the location of equipment and supplies could help minimize the impact of disasters. DEM had used a computer database to track emergency equipment. In April 2006, the employee who maintained the database retired and the vendor of the system went out of business. Since DEM did not have written procedures explaining how to maintain the database, DEM stopped entering data into the system. DEM is currently contracting with a vendor to install a new inventory database.

DEM's management failed to report a complaint of an alleged conflict of interest to the Department of Public Safety's Office of Professional Responsibility (OPR). DEM's management was made aware of an employee who was an officer of a corporation that developed emergency response plans for local jurisdictions. The employee was also the supervisor of the State Emergency Planner who was responsible for reviewing the plans. Department policy assigns the responsibility to investigate complaints to OPR. Because DEM did not follow department procedures, a thorough investigation was not done to determine whether the employee used his position to obtain favorable treatment for the corporation.

Weak controls over travel resulted in numerous problems with travel advances and reimbursements. As a result, 67% of the travel advances tested did not comply with department travel policies. DEM allowed employees to take longer than 60 days to use travel advances or reimburse unused advances, and to obtain advances totaling \$2,407 when prior advances were outstanding. In addition, DEM could not provide three travel claims amounting to \$1,026 supporting the travel for which the advances were given. Furthermore, the 27 travel reimbursements reviewed contained exceptions including per diem not paid correctly, air travel not booked in accordance with state policy, and missing supporting documentation.

DEM did not comply with several state laws and policies regarding personnel management. DEM did not have written agreements with three employees who accrued more than 120 hours of compensatory time; there was no documentation overtime worked was approved in advance for 12 of the 50 instances of overtime reviewed; and 6 of 16 personnel files examined did not contain current work performance standards. Further, of 14 files reviewed for performance evaluations, 8 had none and 6 were not timely. Finally, personnel files for four of six supervisors did not contain evidence they had received required supervisory training.