

# PROGRAM 4 – PRE-DISASTER MITIGATION PROGRAM

## DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

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### I. PROGRAM OBJECTIVES

The objective of the Pre-Disaster Mitigation Program Grants (PDMG) is to assist States with support in all-hazards planning, and supporting communities request to improve their community disaster preparedness.

### II. PROGRAM PROCEDURES

Funds are awarded to the Department of Military and Veterans' Affairs, Division of Homeland Security and Emergency Management (DHS&EM) upon approval of the PDMG application by the Department of Homeland Security (DHS), Grant Programs Directorate (GPD). Federal funds are matched on a 75% / 25% cost sharing basis. Both local and local, state and tribal government may provide the match base on the awarded amount. Program compliance is based on federal fiscal year guidance.

### III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

#### A. **TYPES OF SERVICES ALLOWED AND UNALLOWED -**

**Compliance Requirement:** PDMG funds may be expended for management and administration, planning, and projects as approved in the application process.

**Suggested Audit Procedures:** Review State and local PDMG agreements to determine if there are special requirements and/or products to be developed; and test expenditure records to determine if expenditures are eligible.

#### B. **ELIGIBILITY -** The auditor is not expected to verify eligibility.

#### C. **MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -**

**Compliance Requirement:** The federal funds must be matched by local and/or State government funds. Funds from other federal programs cannot be used to provide the local match.

**Suggested Audit Procedure:** Review local/state expenditure documents to ensure that no federal funds were used to provide the required local/state match.

#### D. **REPORTING REQUIREMENTS -**

**Compliance Requirement:** The local jurisdiction must provide DHS&EM a quarterly financial billing and narrative report of PDMG activities.

**Suggested Audit Procedure:** Review reports for timeliness.

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### **E. SPECIAL TESTS AND PROVISIONS -**

**Compliance Requirement:** At the close of the project, the applicant must have completed all actions described in the approved project scope of work.

**Suggested Audit Procedure:** Perform review of final inspection forms prepared by DHS&EM at the completion of a project to determine if an inspection was made (when required) and the project scope of work completed.