

PROGRAM 1 – EMERGENCY MANAGEMENT PROGRAM

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

I. PROGRAM OBJECTIVES

The objective of the Emergency Management Program Grants (EMPG) is to assist States with support in all-hazards planning, conducting training and exercises, and most importantly, emergency management personnel at the State and local level to strengthen all-hazards incident 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 EMPG application by the Department of Homeland Security (DHS), Grant Programs Directorate (GPD). Federal funds are matched on a 50% / 50% cost sharing basis. Both State and locals 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: EMPG funds may be expended for emergency management personnel, management and administration, travel, planning, training, exercises, and equipment, DHS&EM limits application of funds to jurisdiction expenditures for wages and salaries of emergency management staff or contractors.

States, tribes and local governments must ensure and maintain adoption and implementation of the National Incident Management System (NIMS) during the fiscal year as a condition for allocation of funds. The State reports on NIMS implementation through the State Preparedness Report (SPR) and sub-recipient local governments report on implementation through the state-administered Alaska Assessment process

States should use the Presidential Policy Directive 8 (PPD-8), the National Preparedness Goal (NPG), the National Incident Management System (NIMS), Homeland Security Strategies, the Core Capabilities List, Threat and Hazard Identification and Risk Assessments (THIRAs), and the SPR as a basis for developing their EMPG work plans.

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

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B. ELIGIBILITY -

The auditor is not expected to verify eligibility other than that required by section III (A) above.

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

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

Suggested Audit Procedure: Review local fund documents to insure that no federal funds were used to provide the required local match.

D. REPORTING REQUIREMENTS -

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

Suggested Audit Procedure: Review reports for timeliness.

E. SPECIAL TESTS AND PROVISIONS -

Compliance Requirements: The local jurisdiction must be able to show NIMS adoption and implementation through completion of the Alaska Assessment.

Suggested Audit Procedures:

- a) Review State of Alaska state preparedness report.
- b) Review jurisdictional Alaska assessment report.
- c) Review federal financial report.
- d) Review biannual strategy implementation report (BSIR).