

PROGRAM 4 – PRE-DISASTER MITIGATION PROGRAM

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

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.