



2013

**DISASTER PREPAREDNESS
WORKSHOP**

**July 22, 2013
George R. Brown Convention
Center**

**HOSTED BY:
FINANCE DEPARTMENT
DISASTER RECOVERY DIVISION**

Workshop Objectives

- Today you will be presented with:
 - The role of the Finance Department
 - The role of outside agencies that assist the City with Disaster Recovery
 - Internal workings of City departments
 - Audit Tips and Notes

Workshop Objectives

- You will leave with a greater understanding of:
 - The role of the Disaster Recovery group
 - How to best prepare your department for recovery
 - How to accurately respond to audit requests
 - How to avoid de-obligation of funds

Finance Role

- Develop and administer all budgets, fund transfers, and all fiscal matters;
- Coordinate reporting on cost incurred and project completion status:
 - Tracking expenses
 - FEMA Quarterly Reports
- Provide directions for financial accounting and reporting.

Finance Role

- Designated Agent for FEMA and FHWA;
- Coordinate the preparation & submission of:
 - FEMA Project Worksheets (PW) and
PW Amendments
 - FHWA Emergency Relief (ER) claims
- Work with FEMA/TDEM, FHWA/TxDOT and City representatives to resolve issues;
- Prepare and submit required reports,
i.e. Quarterly Reports, Time Extension Requests.

Finance Role

- Act as liaison for audits by State, Federal, and City financial auditors;
- Prepare PW closeout and submit to State:
 - FEMA P.4
 - Claim Summary
- Respond to the auditors' findings
- Appeal to FEMA/TDEM
- AP 4-2

<http://www.houstontx.gov/adminpolicies/4-2.pdf>

Funding Sources

I. Insurance

- a. City's insured properties

II. FEMA — Federal Emergency Management Agency

- a. Public Assistance Program
- b. HMGP – Hazard Mitigation Grant Program
- c. Administer by TDEM (Texas Department of Emergency Management)

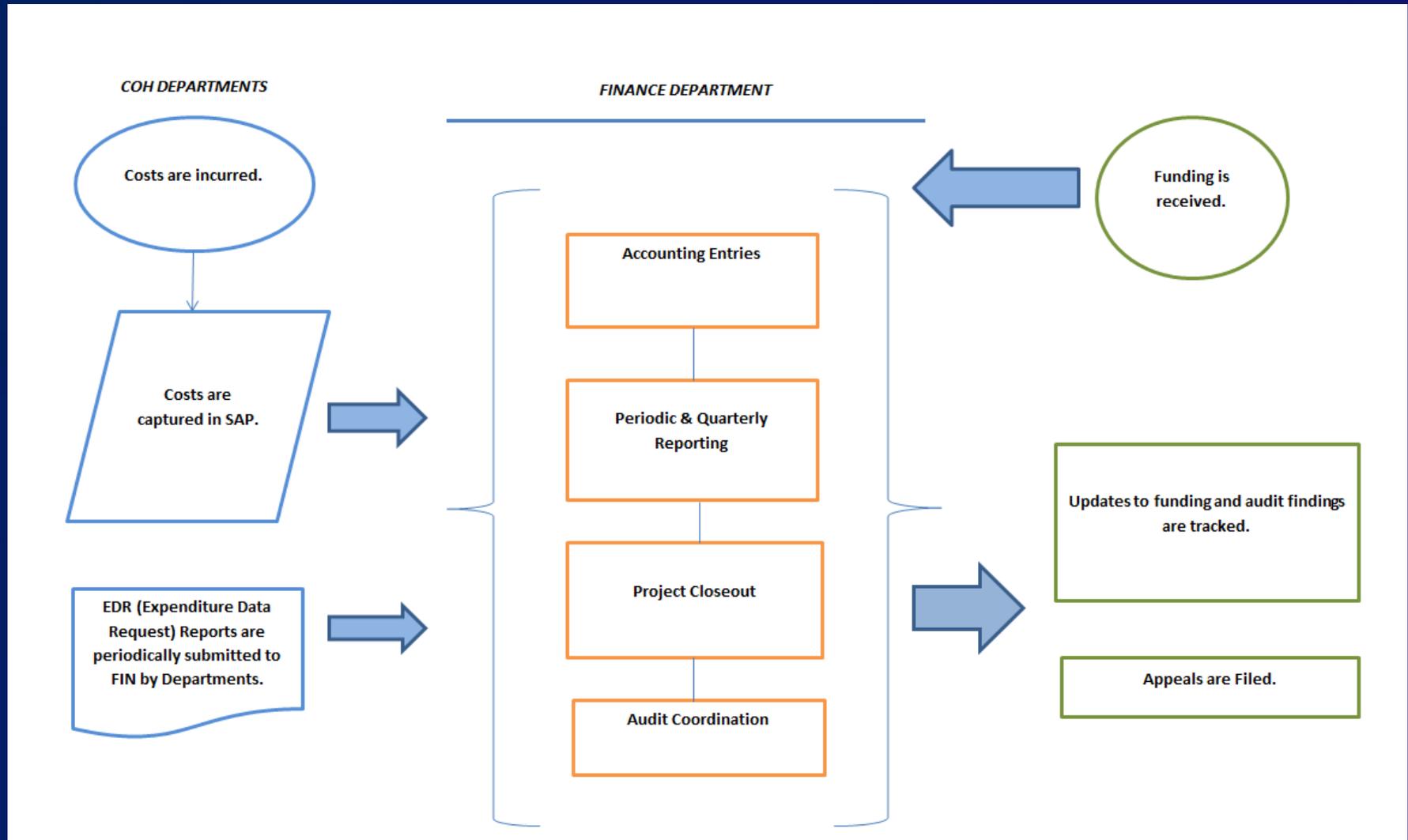
III. FHWA — Federal Highway Administration

- a. Debris removal and eligible FHWA road system repairs/replacements
- b. Administer by TXDOT (Texas Department of Transportation)

IV. Donations

- a. Organizations
- b. Individuals

Summary of Disaster Accounting Process



Citywide Internal Order Number (I/O)

- An Internal Order Number is established prior to the onset of the disaster and distributed to all departments.
- A specific I/O Number for each disaster event.
- This I/O Number will be used to identify each SAP transaction, (revenue and expenditure), resulting from this event.

Hurricane Ike
Citywide I/O No.
30000061

Goods Receipt Settings System Help

Display Material Document 5000130349 - MUOY KUON

Show Overview | Hold Check Post | Help

Display Material Document 5000130349 2008

General Vendor Doc. info

Document Date 12/18/2008 Delivery Note Vendor PV RENTALS
Posting Date 12/18/2008 Bill of Lading HeaderText
Collective Slip

Line	Mat. Short Text	C	EU	Cost Center	Order	Bu...	G/L A...	M...	D	Stock Type	Plnt	S...	Customer
1	TRUCK RENTAL WITHOUT DRIVER	3	MO	2100010005	30000061	00	521705	102	-	Unrestricted use	City of Houst...		
2	SURCHARGE PER MONTH FOR TITLE- REGIS.	3	MO	2100010005	30000061	2100	522430	102	-	Unrestricted use	City of Houst...		

Material Quantity Where Purchase Order Data Partner Account Assignment

G/L account 521705
Fund 1000
Cost Center 2100010005 Grant NOT_RELEVANT
Functional Area PUW0-00-00000000
Funds Center 2100010005 Commitment Item 521705
More

Line 1

Browser starting SAP KOB1 TC78 INS

Start Search Desktop 2:33 PM Tuesday 6/4/2013

FEMA PW DE... 2013 SWMD ... What are the... Which fonts l... Document1 - ... Trial Balance ... Display Mat... IKE.IO.SWM... Inbox - Mail... 3 Reminders

Reporting Requirements

- Quarterly Reporting to TDEM
- Project Extension Reports
- SEFA
- Cash Flow Analysis
- MFOR Reporting



Required by FIN from COH Departments: EDRs- Expenditure Data Requests

	A	B	C	D	E	F	G	H	I	J	K	L
1	Hurricane Ike Aid & Recovery											
2	EDR/ Expenditure Data Request											
3	Inception thru Dec 31, 2013											
4												
5	Dept: Parks & Rec											
6						FEMA Cash Receipts		FEMA PW Information			2013	
7	Description	EMMIE PW#	PW Ref#	PW Type	Date Obligated	Date Deposited	Amount Deposited to Date	Federal Share %	Federal Share Amount	Total PW Amount	% of Completion at 12/31/13	Cost Incurred Paid & Unpaid by 12/31/13
8	COLUMN ----->>	A	B	E	F	G	H	I	J	K	L	M
9	Hermann Park Debris Removal	8550-0	PR148	E	09/30/13	11/20/13	200,000.00	90.00	180,000.00	200,000.00	100	221,062.67
10												

Audits

- Conducted by:
 - FEMA
 - TDEM audits (State)
 - OIG audits (Federal)
 - FHWA
 - FHWA
 - Financial audit – Single Audit

- Negative audit findings may result in:
 - De-obligation (withdrawal) of funds by FEMA or FHWA
 - Adverse City fiscal year end report

- Departments must maintain required documents to support the audits

- Documentation must be maintained indefinitely or until notified otherwise by Finance Dept.

Audit Time

Do's

- * Respond Timely
- * Save and organize emails
- * CC your coworkers
- * Get it in writing!
- * Organize by PW# or Reference#
- * Keep scanned copies or duplicate copies
- * Follow the City's Emergency Purchasing Guidelines
- * Provide Summary schedules

Don'ts

- * Ignore the Auditors
- * Delete emails or destroy documents
- * Don't send ineligible copies
- * Don't wait till the last minute to respond to Auditor requests
- * Don't assume the money is ours-consider it a loan until the audits are completed

Claim Summary Form

Page _____ Of _____					
Division of Emergency Management Texas Department of Public Safety Summary of Documentation in Support of Claimed Amount					
Applicant:		FEMA	DR TX	Project Worksheet (PW):	
References	Dates	Item Description	Line Item Amount	Total Claimed Actual Cost	Total Per FEMA PW
Payroll, Time Cards, Work Orders, Personnel policies. Labor use log	Inclusive Dates	Force Account Labor Regular Time Overtime Fringe Benefits (Regular) Fringe Benefits (Overtime)		Total of Line Items for Category	Total for category from FEMA PW
FEMA No. for Force Account and invoice and checks for rentals. Equipment use logs	Inclusive Dates	Equipment Force Account Rental			
Load Tickets, Invoice & Check Numbers Material Use log.	Date Delivered	Material Major Material Item... Miscellaneous Material Items...			
Bid Documents, Contract, Invoice and check numbers. Contract Log	Inclusive dates and PW numbers if Contract covers more than one.	Contract Line Items if Applicable...			
Total					
Description of work accomplished and explanation of cost differences between Actual Costs and FEMA PW amounts. Use additional sheet if necessary.					

INSTRUCTION

Types of Audit Findings & Questioned Costs

- Timesheet Discrepancies
- Missing Receipts
- Costs Outside Scope of Work
- Ineligible Invoices or Receipts
- Duplicate Invoices or Billings
- Contract/Bid Approval Deviations
- Time & Materials Contracts

What Auditors Like.

- Summary schedules
- Timeliness
- Explanatory memos and emails
- References and Tickmarks



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