

ACCEN EXECUTIVE COUNCIL

July 28, 2014 – 2:30 PM
Ada County Courthouse
200 W. Front Street
3rd Floor, Commissioner’s Meeting Room

****AGENDA****

I. AGENDA ADDITIONS / CHANGES (2:30)

II. OPEN DISCUSSION / ANNOUNCEMENTS (2:35)

III. ACTION ITEMS (2:40)

- * **A. Approve April 14th 2014 Minutes** **John Evans, Chair**
April 14th, 2014 Executive Council Minutes attached.

IV. INFORMATION / DISCUSSION ITEMS (2:45)

- A. ACCEM Joint Powers Agreement Update** **Ted Argyle**
Elizabeth Koeckeritz

Ted and Elizabeth will report back to the Council on their findings regarding Idaho Code and statutory authority as it relates to emergency management, intergovernmental disaster agencies and the draft ACCEM Joint Powers Agreement. Ted is the Chief Civil Deputy Prosecuting Attorney for Ada County. Elizabeth is an Assistant Boise City Attorney.

- * **B. Emergency Management Fund Balance & Disposition** **Doug Hardman**
Per Council request, Doug will give a brief overview of the attached Ada County Emergency Management Comprehensive Annual Financial Reports (CAFR) for the last five fiscal years.
- * **C. DHS Office of Inspector General-Idaho Bureau of Homeland Security 2014 Audit Report** **Doug Hardman**
Doug will summarize the OIG’s four recommendations aimed at improving the State of Idaho’s management of Homeland Security Grant Program awards. Although the OIG report does not directly address local compliance, their recommendations to the State apply to all sub-grantees/awardees as well.

* **D. Idaho Bureau of Homeland Security-Ada County**

Grant Monitoring Visit

Doug Hardman

The monitoring visit (attached) from the Idaho Bureau of Homeland Security found all grant records to be in good order and did not find any ineligible expenses charged to the grants.

E. 2014 Homeland Security Grant Program Update

Doug Hardman

Doug will highlight some of the changes anticipated for the 2014 grant cycle.

V. ADJOURNMENT (4:00)

* Enclosure

**ACCEM EXECUTIVE COUNCIL MEETING
ADA COUNTY COURTHOUSE
200 WEST FRONT STREET
3RD FLOOR, COMMISSIONERS MEETING ROOM**

APRIL 14, 2014

****SUMMARY MINUTES****

MEMBERS ATTENDING: John Evans, Mayor, City of Garden City, **Chair**
Dave Case, Commissioner, Ada County
Jim Tibbs, Commissioner, Ada County, **Vice-Chair**
Mitch Jaurena, Commissioner, Ada County Highway
District
Tammy De Weerd, Mayor, City of Meridian
Maryanne Jordan, Council President, City of Boise
Joe Stear, Councilman, for Greg Nelson, Mayor, City of
Kuna
Jim Reynolds, Mayor, City of Eagle

MEMBERS ABSENT: Nathan Mitchell, Mayor, City of Star
Dave Bieter, Mayor, City of Boise

CALL TO ORDER

Chair Evans called the meeting to order at 1:34.

I. AGENDA ADDITIONS/CHANGES

None.

II. OPEN DISCUSSION/ANNOUNCEMENTS

Commission Yzaguirre noted there would be an Ada County Open House from 12-3 on May 26th.

III. ACTION ITEMS

- A. Approve March 10, 2014 Meeting Minutes.**
Councilwoman Jordan moved to approve the March 10, 2014 Minutes of the Emergency Management Executive Council meeting.
Commissioner Case seconded. No discussion. Motion passed unanimously.

- B. Adopt FY 2015 Membership Dues & Preliminary Budget**
ACHD Commissioner Juarena moved to approve the dues as written, but increasing ACHD's dues to the original assessment of \$10,000. Councilman Stear seconded. Discussion: History of ACHD dues assessment is a flat participation fee, with equipment and response in a disaster being the main compensation. **Motion passed unanimously.**
Commissioner Case moved to approve the preliminary budget
Councilman Stear seconded. Discussion: Councilwoman Jordan requested a copy of the final approved Ada County budget. Mayor De Weerd requested five years of fund balance amounts. **Motion passed unanimously.**

VI. INFORMATION / DISCUSSION ITEMS

- A. ACCEM Joint Powers Agreement and By-laws Update.**
Chair Evans said it was his understanding that Ada County and Boise City legal counsel had met to discuss the parameters and statute the Joint Powers Agreement would fall under. The primary question was can this intergovernmental agency continue with the authority it has currently or does it need to operate differently. Ted Argyle was unable to attend this meeting. Doug Strickling, assistant Boise City attorney, stated his understanding was that the current system worked except for certain grants. Commissioner Tibbs said it comes down to one major issue... who's in charge and who is the deciding body – the BOCC or the ACCEM Executive Council. The advice given to the BOCC is that they make the decisions, and ACCEM would be a recommending or advisory body. Commissioner Case stated all personnel fall under Ada County. Chair Evans suggested joint legal counsel be in attendance at the next meeting to explain where the lines of authority are drawn in an intergovernmental agency and to define the statutory authority/obligation for emergency management and grants. Councilwoman Jordan stated the bylaws for the TAG, LEPC and the ACCEM board should be finalized and made an action item at the next meeting. Chair Evans said all comments on the JPA or bylaws should be sent to Doug and a copy to all members of the Executive Council so they can be sent to the attorneys.

V. ADJOURNMENT

Meeting adjourned at 2:25

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	492,684	983,711	618,109	(365,602)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>492,684</u>	<u>983,711</u>	<u>618,109</u>	<u>(365,602)</u>
Expenditures:				
Current -				
Public safety				
Personal services	430,923	430,923	407,887	23,036
Other services and charges	110,427	596,119	157,916	438,203
Capital outlays	-	-	-	-
Total expenditures	<u>541,350</u>	<u>1,027,042</u>	<u>565,803</u>	<u>461,239</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>52,306</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(87)	
Total Other Financing Sources (Uses)			<u>(87)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			52,219	
Reconciling Items				
Changes Affected by Accrued Revenues			22,393	
Changes Affected by Accrued Expenditures			(14,580)	
Fund Balances - Beginning of Year			<u>317,440</u>	
Fund Balance - End of Year			<u>\$ 377,472</u>	

(Continued)

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2012

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	450,065	1,110,730	805,218	(305,512)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	1,525	1,525
Total revenues	<u>450,065</u>	<u>1,110,730</u>	<u>806,743</u>	<u>(303,987)</u>
Expenditures:				
Current -				
Public safety				
Personal services	425,856	425,856	395,006	30,850
Other services and charges	110,082	747,434	351,209	396,225
Capital outlays	-	8,000	-	8,000
Total expenditures	<u>535,938</u>	<u>1,181,290</u>	<u>746,215</u>	<u>435,075</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>60,528</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(4,475)	
Total Other Financing Sources (Uses)			<u>(4,475)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			56,053	
Reconciling Items				
Changes Affected by Accrued Revenues			(90,641)	
Changes Affected by Accrued Expenditures			(64,619)	
Fund Balances - Beginning of Year			<u>416,647</u>	
Fund Balance - End of Year			<u>\$ 317,440</u>	

(Continued)

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2011

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	429,931	1,106,464	605,098	(501,366)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	1,134	1,134
Total revenues	429,931	1,106,464	606,232	(500,232)
Expenditures:				
Current -				
Public safety				
Personal services	377,636	390,713	360,529	30,184
Other services and charges	106,910	648,600	321,266	327,334
Capital outlays	10,000	37,298	21,263	16,035
Total expenditures	494,546	1,076,611	703,058	373,553
Excess (deficiency) of revenues over expenditures and other uses, cash basis			(96,826)	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(3,716)	
Total Other Financing Sources (Uses)			(3,716)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			(100,542)	
Reconciling Items				
Changes Affected by Accrued Revenues			132,328	
Changes Affected by Accrued Expenditures			(68,519)	
Fund Balances - Beginning of Year			453,380	
Fund Balance - End of Year			\$ 416,647	

(Continued)

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2010

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	448,306	898,656	598,288	(300,368)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	3,262	3,262
Total revenues	<u>448,306</u>	<u>898,656</u>	<u>601,550</u>	<u>(297,106)</u>
Expenditures:				
Current -				
Public safety				
Personal services	370,463	391,427	368,589	22,838
Other services and charges	104,223	510,937	175,142	335,795
Capital outlays	3,620	1,660	-	1,660
Total expenditures	<u>478,306</u>	<u>904,024</u>	<u>543,731</u>	<u>360,293</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>57,819</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)			<u>(3,719)</u>	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			54,100	
Reconciling Items				
Changes Affected by Accrued Revenues			169,401	
Changes Affected by Accrued Expenditures			(146,251)	
Fund Balances - Beginning of Year			<u>376,130</u>	
Fund Balance - End of Year			<u>\$ 453,380</u>	

Ada County
Emergency Management
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2009

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	432,887	731,930	570,827	(161,103)
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	-	311	311
Total revenues	432,887	731,930	571,138	(160,792)
Expenditures:				
Current -				
Public safety				
Personal services	380,384	380,384	370,134	10,250
Other services and charges	101,168	332,329	125,768	206,561
Capital outlays	4,150	1,616	-	1,616
Total expenditures	485,702	714,329	495,902	218,427
Excess (deficiency) of revenues over expenditures and other uses, cash basis			75,236	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			(9,480)	
Total Other Financing Sources (Uses)			(9,480)	
Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses			65,756	
Reconciling Items				
Changes Affected by Accrued Revenues			576,955	
Changes Affected by Accrued Expenditures			(510,122)	
Fund Balances - Beginning of Year			243,541	
Fund Balance - End of Year			\$ 376,130	

Department of Homeland Security

Idaho's Management of Homeland Security Grant Program Awards

For Fiscal Years 2010 Through 2012

SUMMARY

The audit objectives were to determine whether Idaho used State Homeland Security Program grant funds in accordance with the law, program guidance, state homeland security strategies, and other applicable plans

In most instances, Idaho distributed, administered, and spent State Homeland Security Program grant funds in compliance with applicable Federal laws and regulations. However, Idaho could improve its grant oversight, its progress measures for preparedness improvements, and the timeliness of obligating grant funds.

The report contains four recommendations aimed at improving the State of Idaho's management of Homeland Security Grant Program awards.

Recommendation #1: Develop a regular monitoring plan and schedule to ensure that subgrantees comply with Federal requirements for maintaining grant records.

In FYs 2010 through 2012, IBHS did not adequately oversee its subgrantees to ensure that they managed their SHSP grants in compliance with Federal requirements. IBHS did not have a plan for onsite monitoring to review subgrantee grant records to ensure compliance with grant requirements. Also, IBHS and its subgrantees did not properly manage equipment inventories and property records. Without adequate financial and equipment monitoring of subgrantees, IBHS cannot be assured that grant funds are being used as intended.

Recommendation #2: Evaluate and update current methods used to record state and subgrantee equipment purchases to ensure property records include all federally required data elements and ensure that physical inventories of equipment are conducted pursuant to Federal regulations.

Idaho did not ensure that subgrantees maintained adequate documentation supporting the procurement of equipment and services purchased with grant funds. Local jurisdictions typically followed the Idaho Code Title 67 Chapter 28, Purchasing by Political Subdivisions, for procurement procedures. At the local level, subgrantee grant coordinators were not fully aware of the CFR requirement to maintain adequate historical supporting documentation for procurements and did not know how this requirement differed from state procurement requirements. As a result, subgrantees typically followed the state code for procurement record retention. For example, a sole source contract was not fully documented because negotiations over the phone were not documented.

According to 44 CFR §13.32 Equipment: for equipment acquired with grant funds, the state and its subgrantees must maintain property records that include the property's description, identification number, source of the property, titleholder, acquisition date, cost including percentage of Federal participation, location, use and condition, and ultimate disposition. Every

2 years, a physical inventory of the property must be taken and the results reconciled with property records. Subgrantees also did not comply with property record and inventory requirements in the CFR. Specifically, property records maintained by the subgrantees were missing some required information, and only two of the subgrantees met the requirement to conduct a physical inventory of equipment every 2 years

Recommendation #3: Ensure that the state preparedness report contains measurable and quantifiable outcomes.

Neither IBHS' state homeland security strategies nor its Threat and Hazard Identification and Risk Assessment (THIRA) included specific measures to track progress toward achieving its preparedness objectives. Without goals and objectives against which it can measure progress, IBHS will have difficulty evaluating the effect of grant expenditures on the State's preparedness and emergency response capabilities. According to the guidance, strategies should also include objectives that set tangible and measurable target levels of performance over time, against which actual achievement can be compared. According to FEMA's evaluation of IBHS' THIRA, the State needs to include more quantifiable measures for core capabilities and capability targets, which can be compared to actual achievements.

Recommendation #4: Review and update its obligation and approval process to identify ways to streamline the process to work toward attaining the goal of obligating the funds to subgrantees within 45 days.

IBHS did not obligate grant funds on a timely basis for the 11 subgrantees reviewed. For FYs 2010 through 2012, the State did not obligate any SHSP funds to subgrantees within 45 days of receipt of funds, as required by FEMA's grant guidance.

**Department of Homeland Security
Office of Inspector General**

**Idaho's Management of Homeland Security Grant
Program Awards For Fiscal Years 2010 Through 2012**

Sent by PDF Only

to all ACCEM Executive Council Members



C.L. "BUTCH" OTTER
GOVERNOR

**STATE OF IDAHO MILITARY DIVISION
BUREAU OF HOMELAND SECURITY**

4040 W. GUARD STREET, BLDG. 600
BOISE, IDAHO 83705-5004

Maj Gen GARY L. SAYLER
ADJUTANT GENERAL



Brig Gen BRAD RICHY
DIRECTOR

June 23, 2014

Mr. Dave Case, Chairman
Ada County Board of Commissioners
200 W. Front Street
Boise, ID 83702

Dear Commissioner Case:

The Idaho Bureau of Homeland Security conducted a monitoring visit with Ada County to provide a review and account of the expenditure of funds for the following grants:

- ◆ 2011 HSGP
- ◆ 2012 HSGP
- ◆ 2013 HSGP
- ◆ 2013 EMPG

Brad Hufford and Julie Crooks enjoyed meeting with Doug Hardman, Debbie Hanson and Sue Axtman to discuss grant programs and sample random grant documents while gaining an understanding of county business management systems for payroll, procurement, payables and receivables.

The purpose of this letter is to provide guidance and recommend corrective actions to enhance the County's efforts in managing federal grants. The review found grant records to be in good order and did not find any ineligible expenses charged to the grants from the documents sampled.

BHS had no recommendations for Ada County. Ada County requested a copy of the recent OIG audit report and 2 CFR Part 225 that covers personnel costs. Copies of these documents are enclosed with this letter.

We would like to take this opportunity to thank you and the Ada County staff for being helpful and cooperative in providing BHS with information requested during the visit. We found everyone to be knowledgeable, supportive and eager to ensure the success of these grants. If you have any questions, please do not hesitate to contact your BHS Area Field Officer.

Sincerely,

Brad Richy, Brig Gen
Director, Idaho Bureau of Homeland Security

BR/jdc

Enclosures

cc: Dale Nalder, Area Field Officer
Doug Hardman, Emergency Manager
Christopher Rich, Clerk