



STATE OF FLORIDA

# DIVISION OF EMERGENCY MANAGEMENT

RICK SCOTT  
Governor

WESLEY MAUL  
Interim Director

## MEMORANDUM

**TO:** Wesley Maul, Director  
**FROM:** *gl* Susan Cureton, Deputy Inspector General  
**DATE:** September 20, 2018  
**SUBJECT:** Six-Month Status Report  
for Auditor General Report Number 2018-189

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As required by section 20.055(6)(h), Florida Statutes, the Office of Inspector General (OIG) conducted a six-month follow-up review regarding the Auditor General's report number 2018-189, *State of Florida Compliance and Internal Controls Over Financial Reporting and Federal Awards For the Fiscal Year Ended June 30, 2017*. The report was issued in March 2018, and contained one finding with one recommendation for the Division.

The attached six-month status report details the implementation status of the recommendation. We appreciate the assistance and cooperation provided by staff members of the Preparedness Bureau during this project.

Please let me know if you have any questions.

WSC/gm

Attachment

cc: Michael Kennett, Deputy Director  
Eric Miller, Chief Inspector General  
Joint Legislative Auditing Committee

## Six-Month Status Report

### Auditor General Report Number 2018-189 Florida Division of Emergency Management Federal Awards Audit

**Finding No. 2017-045: FDEM records did not adequately support the salary and benefit costs for certain employees paid from EMGP and HSGP funds.**

#### **Recommendation:**

We recommend that the FDEM enhance controls to ensure that salary and benefit costs charged to the EMPG program and HSGP are appropriately supported as required by applicable Federal regulations. Such control enhancements should include providing guidance to employees on recording time worked.

#### **FDEM Response:**

FDEM Grants unit has put in controls to adequately account for salaries and benefits associated with grant expenditures. Unit members and supervisors have been reminded to check monthly timesheets to ensure correct codes and hours are recorded so that we remain compliant with 2CFR guidance.

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#### **FDEM Six-Month Status Response:**

To address the finding, the Grant Unit continues to work with the Division's Human Resource Office to put the appropriate codes in PeopleFirst to provide monthly certifications for all persons being paid out of the DHS grant programs. Unit members and supervisors have been reminded to check monthly timesheets to ensure correct codes and hours are recorded so that we remain compliant with 2CFR guidance.