

HAZARD MITIGATION GRANT PROGRAM  
FOLLOW-UP REPORT



PERFORMANCE AUDIT SERVICES  
ISSUED AUGUST 1, 2012

**LOUISIANA LEGISLATIVE AUDITOR  
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EMILY WILSON, PERFORMANCE AUDIT MANAGER,  
AT 225-339-3800.**

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

August 1, 2012

The Honorable John A. Alario, Jr.,  
President of the Senate  
The Honorable Charles E. "Chuck" Kleckley,  
Speaker of the House of Representatives

Dear Senator Alario and Representative Kleckley:

This report provides the results of our follow-up on the July 2011 performance audit on the Hazard Mitigation Grant Program, as managed by the Office of Community Development Disaster Recovery Unit (OCD/DRU) and monitored by the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP). Appendices A and B contain OCD/DRU's and GOHSEP's responses, respectively. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of OCD/DRU and GOHSEP for their assistance during this audit.

Sincerely,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

DGP/ch

HMGP FOLLOW-UP 2012

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



## Hazard Mitigation Grant Program Follow-Up Report

August 2012

Audit Control # 40120002

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## Introduction

This report is a follow-up to the performance audit we issued in July 2011 on the Hazard Mitigation Grant Program (HMGP). The program is managed by the Division of Administration's Office of Community Development Disaster Recovery Unit (OCD/DRU) and monitored by the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP).<sup>1</sup> HMGP is a supplemental grant program for eligible Road Home participants allowing them to implement measures (e.g., elevate homes, install storm shutters, etc.) that will permanently reduce or eliminate future damages or losses from natural hazards. Based on the findings of the July 2011 performance audit, we made seven recommendations to OCD/DRU to assist in improving its management of this program. We also made three recommendations to GOHSEP to assist in improving its monitoring of the OCD/DRU HMGP. The following sections provide a summary of the implementation status of those recommendations as of June 2012. Appendix E contains our scope and methodology.

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<sup>1</sup> The report can be found at  
[http://app1.la.state.la.us/PublicReports.nsf/2C738457C016E1F0862578CC005197C3/\\$FILE/00020DFC.pdf](http://app1.la.state.la.us/PublicReports.nsf/2C738457C016E1F0862578CC005197C3/$FILE/00020DFC.pdf).

## OCD/DRU Recommendations

In July 2011, we had three findings on OCD/DRU's management of the HMGP. The findings were as follows:

1. OCD/DRU's method of processing and tracking HMGP applications lacks structure, guidance, and monitoring.
2. The data in OCD/DRU's Applicant Tracking System (ATS) is not reliable.
3. OCD/DRU provided incorrect elevation guidance to homeowners prior to September 2009.

Based on these three findings, we made seven recommendations to OCD/DRU to improve its management of the program. The recommendations were as follows:

1. Clearly define what happens at each stage of the program and identify the entity responsible for taking action at that stage.
2. Define the timeframes in which an application should remain at each stage of the program.
3. Continue to develop and use monitoring reports.
4. Ensure that the monitoring reports are accurate.
5. Begin capturing historical data such as the date an application enters each stage in the process since the new data system has this capability.
6. Implement processes that ensure the completeness, accuracy, and reliability of ATS data. For example, establish written procedures for verifying, reconciling, and making changes to the data in ATS.
7. Implement updated program and policy changes, as communicated by either GOHSEP and/or FEMA (related to elevation guidance).

We followed up on OCD/DRU's implementation of six of the above recommendations. We did not need to follow up on recommendation 7 because OCD/DRU corrected the elevation guidance related to the finding prior to the initial audit. Exhibit 1 contains a summary of the implementation status of recommendations 1 through 6, as of June 2012.

<b>Exhibit 1 Status of OCD/DRU Recommendations As of June 2012</b>		
<b>Recommendation Status</b>	<b>Number of Recommendations</b>	<b>Percentage</b>
Implemented	6	100%
Partially Implemented	0	0%
Did Not Implement	0	0%
<b>Total</b>	<b>6</b>	<b>100%</b>
<b>Source:</b> Prepared by legislative auditor's staff using information provided by OCD/DRU and verified by audit staff.		

As the exhibit shows, OCD/DRU has implemented all of our recommendations. Appendix A is OCD/DRU's response to our report. Appendix C provides more detail on the current status of these recommendations and the subsequent effect on OCD/DRU's processing and monitoring of program applications and the reliability of ATS data.

## GOHSEP Recommendations

In July 2011, we had one finding on GOHSEP's monitoring of OCD/DRU's HMGP. The finding was as follows:

1. GOHSEP's programmatic monitoring of the OCD/DRU HMGP can be improved.

Based on this finding, we made three recommendations to GOHSEP to improve its monitoring of the program. The recommendations were as follows:

1. Improve programmatic monitoring activities to ensure efficient OCD/DRU HMGP processes by conducting monthly performance evaluations as called for by the GOHSEP – OCD/DRU programmatic agreement. Alternatively, if the monitoring activities in this cooperative endeavor agreement are not sufficient, amend this agreement to include current programmatic monitoring activities.
2. Develop a performance evaluation tool to complete the monthly monitoring requirement. Seek the input of other entities as appropriate when developing this tool.
3. Ensure that OCD/DRU implements updated program and policy changes, as communicated by either GOHSEP and/or FEMA.

Exhibit 2 contains a summary of the implementation status of the above recommendations, as of June 2012.

<b>Exhibit 2</b> <b>Status of GOHSEP Recommendations</b> <b>As of June 2012</b>		
<b>Recommendation Status</b>	<b>Number of Recommendations</b>	<b>Percentage</b>
Implemented	0	0%
Partially Implemented	3	100%
Did Not Implement	0	0%
<b>Total</b>	<b>3</b>	<b>100%</b>
<b>Source:</b> Prepared by legislative auditor's staff using information provided by GOHSEP and verified by audit staff.		

As the exhibit shows, GOHSEP has partially implemented all of our recommendations. Therefore, we continue to recommend that GOHSEP fully implement all recommendations to improve its programmatic monitoring of the OCD/DRU HMGP. Appendix B is GOHSEP's response to our report. Appendix D provides more detail on the current status of these recommendations and the subsequent effect on GOHSEP's monitoring of OCD/DRU's HMGP.

## APPENDIX A: OCD/DRU'S RESPONSE





BOBBY JINDAL  
GOVERNOR

PAUL W. RAINWATER  
COMMISSIONER OF ADMINISTRATION

## State of Louisiana

Division of Administration  
Office of the Community Development  
Disaster Recovery Unit

June 29, 2012

Mr. Daryl Purpera, CPA  
Legislative Auditor  
Louisiana Legislative Auditor  
1600 N. Third St.  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The Division of Administration, Office of Community Development, Disaster Recovery Unit (OCD/DRU) is providing the Louisiana Legislative Auditor (LLA) with a response to the follow-up report to the performance audit issued in July, 2011 on the Hazard Mitigation Grant Program (HMGP), referred to as the "program."

We would like to thank you for confirming our office's position at the time of the audit: that ATS was being implemented at the time of your original audit and, now that this transition is complete, the system is a structured and reliable business process management tool.

OCD/DRU's current method for processing and tracking HMGP applications includes structure, guidance, and monitoring as indicated in the June 2012 follow-up performance audit report.

- All modules of the system have been implemented and include matrices used for tracking each stage of the process. This method effectively monitors the application process and holds entities accountable for their role in the process.
- Formal time expectations are included in the program's 12-step process. Seventy three various reports are used to monitor the process, and the reports are reviewed and approved by the program's IT staff.

The program data has been determined to be reliable as indicated in the June 2012 follow-up performance audit report.

- Historical data within ATS has accurately determined the time frames used in the previously mentioned 12-step process.

- The system ensures that program data is reliable within the ATS system. System controls have been implemented, an Internal Quality Control process has been implemented and the Change Control Board was implemented in April of 2010 prior to the initial performance audit.

As stated in the response to the initial audit, all OCD/DRU HMGP applicants are tracked using the program's customized relational database called the Applicant Tracking System (ATS). It is a business process management (BPM) tool which allows HMGP to efficiently manage grants, establish visibility on applicant status, and effectively respond to the changing business needs of a time sensitive unprecedented program such as OCD-DRU's HMGP.

We appreciate the efforts of your office to make recommendations for improving the operations of state government. It was a pleasure to work with your team.

Sincerely,

A handwritten signature in blue ink, appearing to read 'C. Taffaro', is positioned above the printed name.

Craig P. Taffaro, Jr., Director  
Louisiana Hazard Mitigation Grant Program and Recovery Coordinator

Cc: Paul W. Rainwater  
Ray Stockstill  
Michael DiResto  
Pat Forbes  
Christina Stephens  
Marsha Guedry

## **APPENDIX B: GOHSEP'S RESPONSE**



BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

KEVIN DAVIS  
DIRECTOR

July 9, 2012

Mr. Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
State of Louisiana  
1600 North Third Street  
Baton Rouge, Louisiana 70804-9397

RE: Management Response to Hazard Mitigation Grant Program  
Performance Audit July 2011 Follow-Up Report

Dear Mr. Purpera:

I have reviewed the report provided as a follow up to the performance audit issued in July 2011. Based on the follow up report the Governor's Office of Homeland Security and Emergency Preparedness was issued one finding. The finding was as follows:

- GOHSEP's programmatic monitoring of the OCD/DRU HMGP can be improved.

**Response:** GOHSEP improved its monitoring of OCD/DRU HMGP by incorporating actions that provide visibility of OCD/DRU HMGP project progress, risks, and accomplished milestones. The corrective actions taken to improve the programmatic monitoring of OCD/DRU HMGP include the amendment of the programmatic Inter-Agency agreement between GOHSEP and OCD/DRU. This agreement serves as one of the principal monitoring tools that identify key monitoring deliverables for OCD/DRU and monitoring actions by GOHSEP. Additionally, GOHSEP has identified several corrective actions taken to improve its monitoring that are in accordance with your recommendations.

Based on this finding, your office made three recommendations to GOHSEP to improve its monitoring of the program. The recommendations were as follows:

1. Improve programmatic monitoring activities to ensure efficient OCD/DRU HMGP process by conducting monthly performance evaluations as called for by the GOHSEP – OCD/DRU programmatic agreement. Alternatively, if the monitoring activities in this cooperative endeavor agreement are not sufficient, amend this agreement to include current programmatic monitoring activities.

**Corrective Action:** GOHSEP created the Metrics and Milestones report that is submitted monthly by OCD-DRU. This report was created to provide GOSHEP and FEMA a snapshot of monthly activities, project progress, and projected timeframe for project completion. Along with the Metrics and Milestones report, OCD submits monthly reconciliation and bi-weekly productivity reports which is an overview of data that



Mr. Daryl G. Purpera  
July 9, 2012  
Page 2

supports project cost payments. Also, GOHSEP has made amendments to the Interagency Agreement with the OCD-DRU. Amendments to the agreement reflect recent program changes that will allow for more efficient and effective processes. All changes that have been implemented since the initial signed agreement have been included along with reporting tools that allow GOHSEP to monitor activities. Such reporting tools include increased site inspections and communication to OCD regarding failure to comply with internal policies.

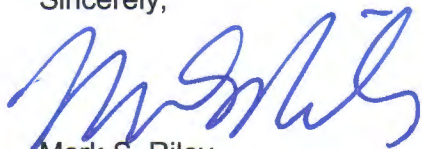
2. Develop a performance evaluation tool to complete the monthly monitoring requirement. Seek the input of other entities as appropriate when developing this tool.

**Corrective Action:** GOSHEP has consulted with an outside entity to develop an evaluation tool that will measure OCD's performance on a monthly basis. GOHSEP anticipates developing a rigorous tool that will measure benchmarks, potential risks, and compliance with project requirements.

3. Ensure that OCD/DRU implements updated program and policy changes, as communicated by either GOHSEP and/or FEMA.

**Corrective Action:** As FEMA implements policy or program changes, these changes are communicated both written and verbally to GOSHEP. The changes are, in turn, communicated to OCD written and orally. As a result, OCD updates internal policies and procedures that impact program changes. The updates are identified on OCD's monthly metrics and milestones report.

Sincerely,



Mark S. Riley,  
Deputy Director, Disaster Recovery

MR:TW:tt

cc: Kevin Davis, Director  
Mark DeBosier, State Coordinating Officer

## APPENDIX C: SUMMARY AND CURRENT STATUS OF OCD/DRU RECOMMENDATIONS

Finding from July 2011 Report	Recommendation	OCD/DRU's Response	Current Status of Recommendation, as of June 2012
(1) OCD/DRU's method of processing and tracking HMGP applications lacks structure, guidance, and monitoring.	(1) OCD/DRU management should clearly define what happens at each stage of the program and identify the entity responsible for taking action at that stage.	OCD/DRU agreed with this recommendation in the 2011 report.	<b>OCD/DRU has fully implemented this recommendation.</b> OCD/DRU has created process matrices to track each stage of its HMGP and the entity (e.g., OCD/DRU, FEMA, or homeowner) responsible for taking action at each stage. For example, when an individual expresses interest in the program, he or she is assigned to the New User stage. At this stage, the call center initial review group, mitigation analysts, and team lead assign the applicant either to the Not Interested or Waiting on Voluntary Participation Agreement stage. This structure and guidance within the stages should help OCD/DRU effectively monitor its application process and hold entities accountable for fulfilling their roles.
	(2) OCD/DRU management should define the timeframes in which an application should remain at each stage of its HMGP.	OCD/DRU agreed with this recommendation in the 2011 report.	<b>OCD/DRU has fully implemented this recommendation.</b> OCD/DRU has established formal expectations for how long applications should stay at each stage of its HMGP 12-step process. On June 13, 2012, it formalized a policy that includes expected timeframes, potential variables for timeframe exceptions, management tools, and associated policies for each step. These timeframes should help OCD/DRU ensure grants move through the process in a timely manner and should enable OCD/DRU to hold its staff accountable for doing so.

Finding from July 2011 Report	Recommendation	OCD/DRU's Response	Current Status of Recommendation, as of June 2012
	(3) OCD/DRU should continue to develop and use monitoring reports.	OCD/DRU agreed with this recommendation in the 2011 report.	<p><b>OCD/DRU has fully implemented this recommendation.</b> OCD/DRU currently uses 73 reports to monitor each step in the HMGP 12-step process, which it was still developing during the initial audit. We obtained a listing of these reports, including a description of each report, the user of the report, and how each report is used by management, and verified the use of the reports through discussions with OCD/DRU staff. For example, OCD/DRU has reports that detail the status of payments in progress, reports that age how long grants have been in specific stages and processes, and reports that show achievement of programmatic milestones. Such monitoring reports should assist OCD/DRU to accurately identify delays in the system and make decisions (e.g., shift resources, implement streamlining measures) to address the bottlenecks in a timely manner.</p>
	(4) OCD/DRU should ensure that its monitoring reports are accurate.	OCD/DRU agreed with this recommendation in the 2011 report.	<p><b>OCD/DRU has fully implemented this recommendation.</b> In 2011, we reviewed two of OCD/DRU's monitoring reports and identified inaccuracies in one report, which OCD/DRU was able to correct during the audit. OCD/DRU has since improved reporting accuracy by restricting read and write access for reports to select management personnel and by having its Information Technology (IT) staff review and ultimately approve all reports. On June 5, 2012, OCD/DRU formalized policies and procedures for access privileges and guidance for its IT staff on reviewing and approving reports. These policies should help OCD/DRU to ensure that all monitoring reports are reviewed and accurate.</p>

Finding from July 2011 Report	Recommendation	OCD/DRU's Response	Current Status of Recommendation, as of June 2012
(2) The data in OCD/DRU's ATS is not reliable.	(5) OCD/DRU management should begin capturing historical data such as the date an application enters each stage in the process since the new data system has this capability.	OCD/DRU agreed with this recommendation in the 2011 report.	<b>OCD/DRU has fully implemented this recommendation.</b> OCD/DRU now captures historical data in ATS, including the date applications move through each stage in the HMGP process. OCD/DRU started capturing historical data with the implementation of ATS in July 2010. Now that ATS contains historical data, OCD/DRU can more accurately determine the length of time a grant application has been in a particular stage of the process.
	(6) OCD/DRU management should implement processes that ensure the completeness, accuracy, and reliability of ATS data. For example, OCD/DRU should establish written procedures for verifying, reconciling, and making changes to the data in ATS.	OCD/DRU agreed with this recommendation in the 2011 report.	<b>OCD/DRU has fully implemented this recommendation.</b> OCD/DRU has implemented processes to improve the accuracy of data in ATS, including: <ul style="list-style-type: none"> <li>• System controls that help ensure the accuracy of ATS data, including displaying required fields in red, providing error messages on fields missing required data and/or conflicting with other information, and not allowing submission of incomplete records. Such system controls should help ensure ATS contains correct payment information so that OCD/DRU can determine when individual grant payments were made or ensure they were made at the appropriate stage.</li> <li>• A Change Control Board (CCB) comprised of representatives from OCD's various disaster recovery programs. Board representatives meet weekly to discuss proposed changes to ATS. All proposed changes must be reviewed in advance by the HMGP Operations Supervisor or IT Supervisor, and a level of effort (LOE) form must be prepared. Proposed change requests and their accompanying LOEs are then discussed by the board. Finally, OCD/DRU's Hazard Mitigation Manager or the HMGP Deputy Director (both members of the CCB) approves the change</li> </ul>



Finding from July 2011 Report	Recommendation	OCD/DRU's Response	Current Status of Recommendation, as of June 2012
			<p>requests. Only two individuals can approve ATS change requests, which should help OCD/DRU ensure the completeness, accuracy, and reliability of ATS data.</p> <ul style="list-style-type: none"> <li>• Generating weekly ATS exception reports to assist in managing the HMGP. These reports identify various anomalies, including invalid applicant names, grants paid when an application is not in the proper stage, and grants completed with no final inspection. On June 7, 2012, OCD/DRU formalized an internal Quality Control process regarding how and which staff are responsible for correcting and tracking data inconsistencies within ATS. Consistently tracking and following up on errors identified from the exception reports should help OCD/DRU to identify resolved errors, individuals that need additional training to reduce errors, necessary policy and procedure changes to limit errors, and methods to prevent future errors.</li> </ul>
(3) OCD/DRU provided incorrect elevation guidance to homeowners prior to September 2009.	(7) OCD/DRU should ensure that it implements updated HMGP program and policy changes, as communicated by either GOHSEP and/or FEMA.	OCD/DRU corrected this elevation guidance prior to the initial audit.	n/a
<b>Source:</b> Prepared by legislative auditor's staff using information from the July 2011 performance audit report and information provided by OCD/DRU and verified by audit staff.			

## APPENDIX D: SUMMARY AND CURRENT STATUS OF GOHSEP RECOMMENDATIONS

Finding from July 2011 Report	Recommendation	GOHSEP's Response	Current Status of Recommendation, as of June 2012
(1) GOHSEP's programmatic monitoring of the OCD/DRU HMGP can be improved.	(1) GOHSEP should improve its programmatic monitoring activities to ensure efficient OCD/DRU HMGP processes by conducting monthly performance evaluations as called for by the GOHSEP-OCD/DRU cooperative endeavor agreement. Alternatively, if the monitoring activities in this cooperative endeavor agreement are not sufficient, GOHSEP should amend this agreement to include its current programmatic monitoring activities.	GOHSEP did not respond to this recommendation in the 2011 report.	<b>GOHSEP has partially implemented this recommendation.</b> To meet the monthly performance evaluation requirement of the GOHSEP – OCD/DRU cooperative endeavor agreement, GOHSEP reviews OCD/DRU's monthly Metrics and Milestones report and conducts random site inspections. However, GOHSEP still lacks formal policies and procedures that reflect its current monitoring process. As a result, GOHSEP cannot ensure that it consistently and thoroughly identifies and addresses weaknesses and/or inefficiencies in OCD/DRU's HMGP.
	(2) GOHSEP should develop a performance evaluation tool that will allow GOHSEP to complete its monthly monitoring requirement. GOHSEP should seek the input of other entities as appropriate when developing this tool.	GOHSEP did not respond to this recommendation in the 2011 report.	<b>GOHSEP has partially implemented this recommendation.</b> GOHSEP worked with OCD/DRU and FEMA to develop an evaluation tool to fulfill its monthly monitoring requirement. GOHSEP now receives a monthly Metrics and Milestones report from OCD/DRU detailing certain performance milestones. The milestones include administrative projected costs and the amount and number of payments made to homeowners. GOHSEP reviews this report and sends a letter to OCD/DRU communicating any concerns or deficiencies it identifies in the monthly report. However, GOHSEP still lacks a formal process to review this report and subsequently document and communicate to OCD/DRU any issues it identifies from monthly reports. As a result, GOHSEP cannot track

Finding from July 2011 Report	Recommendation	GOHSEP's Response	Current Status of Recommendation, as of June 2012
			OCD/DRU performance and ensure that it resolves identified issues.
	(3) GOHSEP should ensure that OCD/DRU implements updated HMGP program and policy changes, as communicated by either GOHSEP and/or FEMA.	GOHSEP did not respond to this recommendation in the 2011 report.	<b>GOHSEP has partially implemented this recommendation.</b> The elevation guidance was updated by OCD/DRU prior to the initial audit. In addition, GOHSEP conducts various meetings with OCD/DRU and FEMA to discuss program performance and has an embedded staff member within OCD/DRU to help improve communication. However, GOHSEP has not established a formal, written process for ensuring OCD/DRU implements program and policy changes as communicated by either GOHSEP and/or FEMA. As a result, GOHSEP may not be able to ensure that OCD/DRU implements updated HMGP program and policy changes as applicable.
<b>Source:</b> Prepared by legislative auditor's staff using information from the July 2011 performance audit report and information provided by GOHSEP and verified by audit staff.			

## APPENDIX E: SCOPE AND METHODOLOGY

We conducted this follow-up audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. We conducted this audit to follow up on objectives 1 and 2 in our July 2011 report.<sup>2</sup> Our audit focused on whether the Office of Community Development Disaster Recovery Unit (OCD/DRU) and the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) have implemented the recommendations from our July 2011 report. This audit covers the time period January 2011 through June 2012.

To determine the implementation status of the recommendations we made to OCD/DRU and GOHSEP and the effect on the findings we cited for these agencies, we conducted the following procedures:

- Interviewed OCD/DRU and GOHSEP management to gain information on the status of each recommendation from the July 2011 Report.
- Obtained and verified all reports from OCD/DRU and GOHSEP used to manage and monitor the HMGP.
- Obtained a listing and description of 73 OCD/DRU monitoring reports and reviewed their use with OCD/DRU staff.
- Coordinated with LLA Information Technology auditors to review report logic.
- Obtained from OCD/DRU documentation and explanation of the HMGP process and analyzed matrices used to define the HMGP process.
- Obtained and reviewed ATS data to check for the existence of historical data.
- Obtained and reviewed the ATS manual from OCD/DRU to ensure that OCD/DRU implemented written procedures for data entry.
- Reviewed screen shots in the ATS manual to gain an understanding of the use of ATS controls.
- Obtained minutes from GOHSEP update meetings with OCD/DRU and/or FEMA to review for the implementation and communication of policy changes.

We conducted this follow-up audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>2</sup> We did not follow up on Objective 3. LLA's Recovery Assistance Services monitors GOHSEP's performance on an on-going basis through its agreed-upon procedures engagement.