Audit of the Metropolitan Medical Response System Grant Program

CAO 2010-1011-06

January 26, 2011

Background

In September 2000, Las Vegas was awarded a contract with US Department of Health and Human Services to develop a centralized medical consequence plan. With amendments, Las Vegas received $880,000 from this contract.

In 2004, the Department of Homeland Security initiated a non-competitive grant referred to as the Metropolitan Medical Response System (MMRS). Las Vegas is 1 of 124 jurisdictions eligible to apply for this grant.

The program integrates emergency management, health, and medical systems into a coordinated public health and medical response to a mass casualty event.

Background

Between 2004 and 2009, Las Vegas was awarded $1,750,873 in MMRS grants.

The MMRS grant program is a pass-through grant with the State of Nevada Department of Public Safety Division of Emergency Management (DEM). The DEM provides oversight and reimburses Las Vegas for grant expenditures.

Audit Objective

Audit Objective: Ensure that the MMRS grant awards were administered in accordance with Federal and State guidelines.

Applicable Guidelines:

•44 CFR Part 13 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments

•2 CFR Part 225 Cost Principles for State, Local, and Indian Tribal Governments (replaces OMB Circular A-87)

•U.S. Department of Homeland Security Financial Management Guide

•U.S. Department of Homeland Security Grant Program Guidance and Application Kits

•Nevada Department of Public Safety Division of Emergency Management Assurances

Audit Findings

 # 1: Pharmaceutical and Equipment Management

Noncompliance with 44 CFR Part 13 Equipment:

- Property records do not include all required elements
- Semi-annual physical inventory has not been completed
- No established policies and procedures relating to:
  - Who retains title to equipment
  - Control system
  - Disposal of equipment

No inventory management plan as required by the 2009 U.S. Department of Homeland Security Grant Program Guidance and Application Kit.

#2: Reconciliation of Pharmaceutical and Equipment Purchases

There were discrepancies between quantities listed on invoices and property records.

Audit Findings

#3: Exercises

Las Vegas was reimbursed for expenditures relating to two table top exercises. The After Action Report/Improvement Plans were not submitted to the Division of Emergency Management in accordance with Federal and State requirements.

#4: Award Adjustments

Documentation was not always retained to confirm that written requests were completed and written approval obtained for:

- Changes in the approved budget categories
- Change in the Project Manager

Audit Findings

The coordinator position is dedicated to the MMRS grant program. The grant reimburses salary and benefit costs for the position. The following guidelines were not complied with:

 # 5 Costs Requiring Prior Approval

The MMRS job responsibilities include preparing the proposals for subsequent grant awards. Federal guidelines indicate proposal costs may be charged directly to a grant with prior approval.

#6 Employee Certifications

The semi-annual certifications confirming that the MMRS coordinator worked solely on the MMRS grant programs were not completed or forwarded to the Division of Emergency Management.

Audit Findings

#7 Quarterly Progress Reports

16 of the 30 quarterly progress reports for the 2005 through 2007 grant awards were not submitted to the Division of Emergency Management within 30 to 45 days of the end of the quarter.

#8 Record Retention Requirements

Grant guidelines require quarterly financial and progress reports be submitted to the Division of Emergency Management. The MMRS coordinator forwarded the reports but did not retain copies of actual reports.

Questions?

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