

CITY OF ROCHESTER
REVIEW OF THE NEW YORK STATE HOMELAND SECURITY PROGRAM
AGREEMENT

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Office of Public Integrity
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I. EXECUTIVE SUMMARY

In this review, the Office of Public Integrity (OPI) reviewed the New York State Homeland Security Program (SHSP) agreement between the City of Rochester and the New York State Division of Homeland Security and Emergency Services (DHSES). The purpose of SHSP is to support the implementation of risk driven, capability-based State Homeland Security Strategies to address capability targets set in Urban Area, State, and regional Threat and Hazard Identification and Risk Assessments (THIRAs). In general, the results of the review indicate that City personnel utilized grant funding in compliance with the terms of the agreement.

II. BACKGROUND, OBJECTIVES, AND SCOPE

A. Assignment

The Office of Public Integrity routinely conducts reviews of grants that the City receives. As part of our annual work program, we selected an SHSP grant administered by the Rochester Fire Department (RFD).

B. Background

FEMA's Homeland Security Grant Program (HSGP) plays an important role in the implementation of the National Preparedness System by supporting the building, sustainment and delivery of core capabilities essential to achieving the National Preparedness Goal of a secure and resilient nation.

The SHSP is one of three grant programs that FEMA uses to fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration across all core capabilities and mission areas. The SHSP assists state, tribal, territorial, and local preparedness activities that address high-priority preparedness gaps across all core capabilities that support terrorism preparedness. All supported investments are based on capability targets and gaps identified during the Threat and Hazard Identification and Risk Assessment (THIRA) process, and assessed in the State Preparedness Report (SPR).

In 2016, the City entered into a 3-year grant agreement with the New York State Division of Homeland Security and Emergency Services. DHSES administered on behalf of FEMA \$189,980 that was awarded to the City to support first responders terrorism preparedness and prevention activities. The priority of the grant funding was to support the development of a City of Rochester Continuity of Operation Plan (COOP) and updating the City

of Rochester's Hazardous Material Response Plan to be added to the City's Comprehensive Emergency Management Plan. Additional funding priorities also included Community Emergency Response Team Training (CERT) and Fire Department Technical Rescue Training and Equipment.

C. Objectives and Scope

The purpose of the review was to determine if RFD utilized the grant funding in compliance with the terms of the agreement, to determine that all expenses submitted for reimbursement are valid, substantiated by supporting documentation, and eligible for the grant funding. We selected the FY2016 Project SH16-1022-D00 with a funding limit of \$189,980 for review.

A summary of expenses funded by the grant follows:

Rochester Fire Department
 FY2016 Project SH16-1022-D00
Grant Summary

Personnel	
Overtime for CERT Instructor training	\$ 4,970
OT/Backfill for Structural Collapse training	11,817
OT/Backfill for Flammable Liquid training	12,368
OT/Backfill for Rope Tech training	35,874
Fringe Benefits	
Fringe for Flammable Liquid training	\$ 4,066
Fringe for Structural Collapse training	3,885
Fringe for CERT Instructor training	1,624
Fringe for Rope Tech training	11,795
Consultant Services	
Consultant to develop Continuity of Operations Plan	\$ 30,000
Consultant to update Hazardous Material manual	10,000
Equipment	
Water Rescue Reach Pole	\$ 3,865
Confine Space Hasty Search Kit	12,396
Shoring Raker upgrade kit	11,202
Rescue Air Cushion kit	6,677
Supplies	
CERT team books, training material	\$ 5,440
Travel & Sustenance	
Travel & sustenance for Structural Collapse training	\$ 4,678
Travel & sustenance for Flammable Liquid training	5,822
Other Expenses	
Registration fees for Structural Collapse training	\$ 6,500
Registration fees for Flammable Liquid training	<u>6,000</u>
	<u>\$188,979</u>

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but

not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS) and the International Standards for the Professional Practice of Internal Auditing. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

III. RESULTS OF REVIEW

In general, the results of the review indicate that RFD utilized grant funding in compliance with the terms of the agreement. We noted that all expenses examined were proper, allowable under the terms of the agreement, and substantiated by supporting documentation. Additionally, when applicable, RFD personnel obtained supporting bids from multiple vendors and selected the lowest cost provider without exception.

IV. DEPARTMENTAL RESPONSE

The Fire Department has reviewed this report and is in agreement with its findings.