

Division of Inspector General Emergency Management Audit

Nick Miller, CIA, CIG
Inspector General/Chief Audit Executive



Office of Tara S. Green
Clerk of Court and Comptroller
Clay County, Florida



Division of Inspector General Office of Tara S. Green

Clerk of Court and Comptroller
825 North Orange Avenue
Green Cove Springs, Florida 32043
Phone: (904) 284-6302

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The Honorable Tara S. Green
Clerk of Court and Comptroller

The Honorable Chairman and Members
of the Board of County Commissioners

The Division of Inspector General has completed an audit of Emergency Management processes.

We would like to express our appreciation to the staff of the Emergency Management, Grants, Purchasing, and Environmental Services departments for their cooperation and assistance throughout the course of this audit.

This audit was conducted in alignment with the principles of the Global Internal Audit Standards from the Institute of Internal Auditors (IIA) and the Principles and Standards for Offices of Inspector General from the Association of Inspectors General (AIG).

We trust that the opportunities for improvement and recommendations in this report will be helpful in supporting the Clay County Board of County Commissioners' (BOCC) ongoing efforts to deliver reliable, effective, and efficient services to its residents, while upholding the highest standards of governance and compliance with all applicable laws and regulations.

Respectfully submitted,

Nick Miller

Nick Miller, CIA, CIG
Inspector General/Chief Audit Executive
Division of Inspector General, Clay County

cc: Howard Wanamaker, County Manager
Lorin Mock, Fire Chief
Troy Nagle, Assistant County Manager
Timothy Devin, Emergency Management Director
Jody Hysler, Grants Compliance Manager
Karen Smith, Administrative and Contractual Services Director
Milton Towns, Environmental Services Director

Table of Contents

- EXECUTIVE SUMMARY 4**
- INTRODUCTION..... 5**
 - Objectives..... 5**
 - Scope and Methodology..... 5**
 - Background 6**
 - Control Summary 8**
- RESULTS 8**
 - Process Strengths and Successes..... 8**
 - Controls Operating Effectively 8**
 - Opportunities for Improvement 9**
 - Best Practices..... 10**
 - Other Items to Consider 10**
- APPENDIX..... 11**
 - Abbreviations 11**

EXECUTIVE SUMMARY

As part of the 2025 Annual Audit Plan, the Clay County Division of Inspector General’s audit team (also referred to as “We” “DIG” “Us”) conducted an independent audit of processes pertaining to Emergency Management. Audit procedures were conducted during the timeframe from July to March 2026. During the planning phase, we identified the following areas as key for the scope:

- Plans & Training: Plans Reviews and Training Programs
- Activation: Vendor Monitoring, Reimbursement, and Procurement Cards
- Finances: Grant Tracking, Invoicing, and Procurement Cards

The fieldwork consisted of interviews with key personnel, review of policies and procedures, and inspection of various documents.

Overall Conclusion

While the Emergency Management Department demonstrates commitment to its mission and provides essential services to the community, the audit identified deficiencies that require attention to mitigate risks related to FEMA reimbursement and internal policy compliance. Overall, the control environment is moderately effective.

Key Findings

1. Volume Inconsistencies (p. 9)
2. Hour Discrepancies (p. 9)
3. Itemized Receipts (p. 10)

Recommendations

- Strengthen controls related to FEMA reimbursements including those related to debris pickup third-party vendors
- Formalize the review and approval process related to FEMA activity logs
- Enhance controls to ensure itemized receipts are provided for procurement card transactions.

Impact

Addressing these issues will enhance operational integrity and ensure compliance with FEMA requirements and County policy. Management’s timely remediation effort is critical to maintain compliance and safeguard public trust, as well as supporting the Board of County Commissioners’ commitment to being responsive to needs during disasters.

The testing procedures and results are documented in the “Testing” section of this report. Additionally, detailed findings, recommendations, management responses, and remediation plans can be found in the “Opportunities for Improvement” section of this report.

This audit was neither designed nor intended to be a detailed study of every relevant system, procedure, or transaction. As such, the observations presented in this report may not be all-inclusive of areas where improvement may be needed.

INTRODUCTION

Objectives

The objectives of the audit were to:

1. Evaluate the adequacy and effectiveness of internal controls over grant and financial management processes, including segregation of duties, approvals, and documentation retention related to FEMA and other emergency-related funding.
2. Determine whether the department is maximizing reimbursements by properly identifying and classifying eligible costs
3. Review how data is used in after-action reports to improve emergency response efficiency
4. Determine whether FEMA reimbursement requests and project worksheets are complete, accurate, properly supported with documentation (e.g., timesheets, contracts, invoices), and submitted within required timelines.
5. Evaluate whether grant funds are properly tracked, reconciled, and reported.
6. Review the efficiency and readiness of the department's financial response operations, including how emergency-related expenditures are identified, coded, and monitored during an incident or declared disaster.

Scope and Methodology

To determine the key objectives, the DIG distributed a pre-audit survey and conducted interviews with the Emergency Management, Grants, Purchasing, and Environmental Services departments.

As noted in the objectives above, the DIG focused on 3 sub-categories related to the Emergency Management processes: Plans & Training, Activation, and Financial. However, during an emergency, there are several functions that require cross-departmental assistance. As such, the key areas identified for the scope of our audit include the following:

1. Emergency Management Department
 - Plans & Training – Emergency Plans Reviews
 - Plans & Training – Training Programs
 - Activation – Disaster Oversight
2. Grants
 - Finances - State & Federal Grants
 - Activation/Finances - FEMA Reimbursement
3. Purchasing
 - Activation/Finances – Procurement Cards Utilized During Disasters
4. Environmental Services
 - Activation – Third-Party Monitoring

The audit scope was from July 2, 2024, to July 1, 2025.

To fulfill the audit objectives, we performed the following:

1. Inquiries with the Directors and Management from the Emergency Management, Grants, Purchasing, and Environmental Services departments.
2. Inspected evidence using random and haphazard sampling techniques.

Background

General Information

The Emergency Management Department is responsible for planning and training to ensure Clay County (the County) is prepared in the event of a disaster. This is accomplished with 4 key personnel who make up the department, the Chief of Training and Exercises, the Chief Planner, and the Junior Planner all overseen by the Emergency Management Director.



Plans and Training

The Emergency Management team is responsible for developing, training, and executing plans for in the event of an emergency. Emergencies range from natural disasters to health emergencies to cyber-attacks. In order to identify which emergencies must have a corresponding plan, the emergency management team leverages guidance from the Federal Emergency Management Agency (FEMA). These guidelines provide a structure for the plans that must be in place.

In 2024, a Comprehensive Emergency Management Plans Review was performed by Megapod Networking. The results indicated that various plans were outdated, unnecessary, or missing completely. Since the result of these findings, the Emergency Management department entered into an agreement with Megapod Networking “to provide comprehensive emergency management plan development services encompassing a number of planning documents”. By March 31, 2028, the Emergency Management team expects all plans to be up to date with all findings addressed.

Periodically, the County Emergency Management team will conduct a training exercise for a selected emergency plan. Personnel from each County department involved with the selected plan are pulled for a training exercise. Each department must establish a strategy to effectively mitigate the disaster presented. The team reviews the exercise results and incorporates any lessons learned into the plan.

Activation

In the event of a declared disaster, the corresponding Emergency Management plan is activated. The plan used for a disaster often includes various departments in addition to the Emergency Management department. During the audit period, hurricanes were the only disasters that required activation. This particular disaster response includes critical input from the Grants, Purchasing, and Environmental Services departments. The key roles and responsibilities of these departments during a hurricane include, but are not limited to, the following:

- The Grants department oversees the process to secure reimbursement for eligible costs. Once a disaster takes place, certain expenses such as, use of third-party vendors, force account labor, materials, etc. may be reimbursed by FEMA. To obtain reimbursement, all documentation related to the expenses are submitted to the FEMA team by the Grants department. FEMA communicates with Grants team to determine if any additional documentation or explanation is needed for the reimbursement.
- The Purchasing department oversees any procurement cards utilized during a disaster.
- The Environmental Services department provides oversight of third-party vendors used for debris removal.

Finances

Grant Agreements

The Emergency Management Department receives funding annually from two different grants: one state and one federal. The Grants department plays a critical role in ensuring grant funding is properly secured and administered in accordance with grant requirements.

Purchasing

As noted above, the Purchasing department oversees any procurement cards utilized during a disaster. This may or may not include employees within the Emergency Management department. However, all procurement card usage during a disaster should follow the guidelines set forth in the Clay County Board of County Commissioners' Purchasing Manual.

RESULTS

Control Summary

As noted in the Scope & Methodology section above, the DIG focused on 3 sub-categories related to the Emergency Management processes: Plans & Training, Activation, and Finances. However, during an emergency, there are several functions that require cross-departmental assistance.

During DIG’s review of the Emergency Management processes, 13 total controls were identified that are, or should be, in place to effectively mitigate associated risks. The DIG performed tests of design and operating effectiveness for each of the identified controls. Each of the controls listed below is connected to the corresponding department that is responsible for that part of the process. Please refer to the table below for additional information.

Department	Operating Effectively	Control Gaps	Deficiencies	Significant Deficiencies	Material Weakness	N/A	Total
Emergency Management	2	-	-	-	-	1	3
Grants	5	-	1	-	-	-	6
Purchasing	2	-	1	-	-	-	3
Environmental Services	-	-	1	-	-	-	1
Total	9	-	3	-	-	1	13

Process Strengths and Successes

1. Strong training program
2. Commitment to the remediation of past audit findings
3. No indication of fraud, waste or abuse

Controls Operating Effectively

Emergency Management

1. An after-action report is generated following each training exercise to be used for additional training and the improvement of operations
2. An Incident Action Plan is generated for each 12-hour shift during an activation which aids in supporting time tracking efforts

Grants

1. The grants team verifies that each requirement of an Emergency Management grant agreement is met prior to submitting for reimbursement.
2. Grant agreements go through multiple levels of review prior to being brought to the board for approval.
3. A Grant Overview Template is completed by the assigned Grants Administration Analyst to aid in ensuring all requirements of a grant agreement are met.
4. The grants team follows a deliverable checklist for each quarterly report to ensure each one is complete and accurate

5. When final quarterly reports are submitted, both parties go back and forth until both parties are satisfied. This is identified as the closeout documentation for the state grant.

Purchasing

1. Vendor invoices submitted for activities that occurred during an activation followed an automated process within the Workday system.
2. Procurement cards issued during an activation or deployment followed the issuance guidelines within the Clay County Board of County Commissioners' Purchasing Manual.

Opportunities for Improvement

Issue 1: eTickets from the debris monitoring vendor did not match invoices from primary debris removal vendor which were submitted to FEMA for reimbursement

- **Criteria** – The FEMA Debris Monitoring Guide states “The Applicant is responsible for monitoring debris operations to ensure that debris removal activities claimed to the FEMA PA program for reimbursement are completed in accordance with contract specifications and other supplemental guidance, PA program eligibility criteria, and applicable Federal and SLTT laws, regulations and other requirements.”
- **Condition** – Of the 4 invoices for debris removal services during Hurricane Helene, 2 had volume amounts that were inconsistent with the eTickets provided by the monitoring vendor.
- **Cause** – No formalized review and approval process for the vendors' invoices
- **Effect** – According to the FEMA Debris Monitoring Guide, “Failure to properly monitor debris removal operations may jeopardize PA funding”.

Recommendation: The DIG recommends a formalized review and approval process be implemented to ensure all information provided by the contracted vendor is complete and accurate. Formalization of this process may include documented approval (i.e. signature and date), reconciliation of eTickets from the debris monitoring vendor to the invoices submitted by the primary vendor and maintaining supporting documentation.

Management Response: Agree – County will establish a more formalized review of the eTickets between the removal vendor and the monitoring vendor to ensure the correct information is captured for invoicing and reimbursement.

Issue 2: Inconsistencies in hours across the F-ROC Activity Log, FEMA summary spreadsheet, and Workday support for 5 of the 57 employees in the calculated sample.

Criteria – Per the PA Program and Policy Guide, “The cost is reasonable and necessary for the type of work being performed. FEMA determines whether the number of hours claimed are reasonable and necessary by evaluating:

- The severity of the incident;
- Whether the work was performed at a time when it was necessary to work extraordinary hours based on the circumstances of the incident;
- The function of the employee for which the hours are claimed; and,
- The number of consecutive hours the employee worked.”

Also, according to 2 C.F.R. § 200.403(g), force account labor costs must “be adequately documented”.

- **Condition** – The hours are inconsistent across the F-ROC Activity Log, FEMA summary spreadsheet, and Workday support for 5 of the 57 employees in the calculated sample.
- **Cause** – Inconsistent documentation for the verification of hours
- **Effect** – Incorrect time submitted to FEMA for PA reimbursement which could result in a prolonged reimbursement process and potential over or under statement of labor cost for reimbursement

Recommendation: The DIG recommends a formalized review and approval process be implemented to ensure all activity logs are complete and accurate. Formalization of this process may include documented approval (i.e. signature and date), recalculation of hours, and maintaining supporting documentation for the logs.

Management Response: Agree\Clarification – Employees didn’t fill out F-ROC activity logs for time on call, not worked in the EOC, etc. County agrees that the F-ROC activity, FEMA Summary and Workday should all match for hours claimed

Issue 3: 8 of the 35 samples were missing itemized receipts

- **Criteria** – Per the Clay County Board of County Commissioners’ Purchasing Manual, Chapter 10, Section F.1.a. "When a purchase is made, the P-Card Holder must obtain the customer's copy of the charge slip or receipt detailing the items purchased."
- **Condition** – 8 of the 35 samples were missing itemized receipts
- **Cause** – Lack of documentation and/or lack of detailed review prior to payment.
- **Effect** – Inability to verify that purchases were made within the Clay County Board of County Commissioners’ Purchasing Manual guidelines

Recommendation: The DIG recommends that the Clay County Board of County Commissioners’ Purchasing Manual is followed for all procurement card transactions. Consider implementing an annual training for procurement card holders and a tiered escalation process for handling violations.

Management Response: Agree\Clarification – Agree, receipts should be recorded when available. However, due to the nature of a disaster this isn’t always possible. Moving forward the county will obtain receipts and submit when practical\available. In the event a receipt isn’t available, a memo supporting the reason will be provided

Best Practices

No additional areas needed to improve best practices were identified

Other Items to Consider

One control was identified but not tested during our review. The control related to updating, reviewing, and approving Emergency Management Plans was a prior finding noted by Megapod Networking during their “Comprehensive Emergency Management Plans Review”. We noted that the Emergency Management team currently has a schedule to update and review each of the Emergency Management Plans to be complete in 2028. Since this prior finding was still undergoing remediation efforts, the DIG did not perform any additional review.

APPENDIX

Abbreviations	
AIG	Association of Inspectors General
BOCC	Clay County Board of County Commissioners
Clerk	Clay County Clerk of Court and Comptroller
DIG	Division of Inspector General
EM	Emergency Management
FEMA	Federal Emergency Management Agency
IIA	Institute of Internal Auditors
PA	Public Assistance
PAPPG	Public Assistance Program & Policy Guide
SLTT	State, Local, Tribal, and Territorial