

DEPARTMENT OF HOMELAND SECURITY

GRANTS, COOPERATIVE AGREEMENTS,
AND OTHER TYPES OF ASSISTANCE

SINGLE AUDIT PROCESS AND CHALLENGES



Presented By: Van Pace, Director

Office of Grant Policy and Oversight
Department of Homeland Security
Email: Van.Pace@dhs.gov

**Department of Homeland Security
Mission**

DHS will lead the unified national effort to secure America through the.....

- Prevention and deterrence of terrorist attacks
- Protection against and respond to threats and hazards to the nation
- Ensured safe and secure borders,
- Welcome of lawful immigrants and visitors
- Promotion of free-flow commerce



DHS ASSISTANCE PROGRAMS

- **PREPAREDNESS:** Programs designed to assist States, American Territories and Local and Indian Tribal Governments in an effort to be better prepared in their response to acts of terrorism or natural disasters.
- **PROTECTION:** Programs that provide resources to assist in the protection of our nation.
- **RESPONSE:** Programs that provide resources in response to terrorist attacks or events of natural disaster.
- **RECOVERY:** Programs that provide assistance in recovery efforts to States, American Territories and Local and Indian Tribal Governments in the aftermath of terrorist attacks or natural disasters.
- **MITIGATION:** Programs that provide assistance in the prevention and/or reduction of damage caused by disaster.
- **RESEARCH:** Programs that provide funding to conduct research, development, testing and evaluation of technologies related to the DHS mission.



DHS ASSISTANCE AWARD DISTRIBUTION

- **Direct Awards:** Awards made directly to non-Federal entities (e.g. States, Local and Indian Tribal Governments, Profit and Non-Profit Organizations and Individuals).

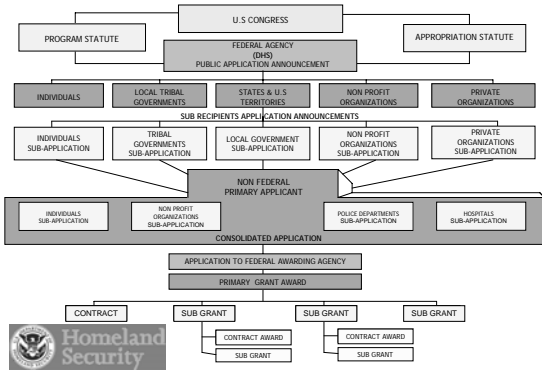
For example: DHS awards a Port Security Grant to the City of Los Angeles to install security lighting at a city dock.

- **Awards/Sub-Awards:** Awards made to non-Federal entities that award sub-grants to other non-Federal entities.

For example: DHS awards a Public Assistance Grant to Florida who in turns awards sub-grants to several counties to repair damage to city streets caused by a hurricane.



DHS GRANT/ SUB-GRANT FUNDING APPLICATION PROCESS



PROGRAMS REQUIREMENTS

- Federal Statute – Program, Appropriation, Other
- State and Local Statutes
- Regulations
- Federal OMB Circulars and Directives
- Terms and Conditions of the Award



DHS COMPLIANCE SUPPLEMENT PROGRAMS

PREPAREDNESS PROGRAMS:

97.008 URBAN AREA SECURITY INITIATIVE (FY 2005 incorporated into 97.067 Homeland Security Grant Program)

(16.007) 97.004 State Domestic Preparedness Equipment Support Program

FY 2003 consolidated into State Homeland Security Grant Program without a new CFDA number.

97.067 Homeland Security Grant Program

FY 2005 Established as a consolidated grant for preparedness programs:

97.004 State Domestic Preparedness Equipment Support Program = 97.073 State Homeland Security Program

97.008 Urban Area Security Initiative

97.042 Emergency Management Performance Grants (FY 2005 only)

97.053 Citizen Corps

97.073 State Homeland Security Program

97.074 Law Enforcement Terrorism Prevention Program

97.071 Metropolitan Medical Response System

DISASTER PROGRAMS:

97.036 Public Assistance (Presidentially Declared Disasters)

97.039 Hazard Mitigation Grant Program

97.109 Disaster Housing Assistance Program

IN-SOURCE PROGRAM:

11.555 Public Safety Interoperable Communication Grant Program

DOC owns the program/DHS/FEMA is the awarding office.



DHS SINGLE AUDIT PROCESS

AUDIT RETRIEVAL:

GENERAL: DHS reviews the Federal Audit Clearinghouse/Data Collection Form, (Form SF-SAC) for reportable conditions, questioned/disallowed costs, and material weakness, by CFDA numbers for retrieval of major audit findings.

SPECIFIC: Upon request, audits are retrieved by recipient name or EIN number and year.

AUDIT REVIEW:

- DHS program specific audit findings, and
- cross-cutting audit findings that may have an influence on the DHS program findings.

AUDIT DISSEMINATION:

- Based on program findings, audit sections are transmitted to the program office for resolution.
- Each program office contacts the auditee to fact find, negotiate resolution, and develop a corrective action plan.

AUDIT RESOLUTION:

- Management Decisions from the programs are sent to the OIG for program audit close out.

NOTE: DHS is in the process of renovating their A-133 Audit resolution process.



DHS CHALLENGES

- Cost-share/Match is not identified
- Tracking funding to funding source by CFDA and/or Disaster number
- Commingling funds by project
- Property received within the fiscal year
- Sub-recipient monitoring
- Audit Extensions

