



Idaho Bureau of Homeland Security

STATE OF IDAHO ADMINISTRATIVE PLAN FOR THE PUBLIC ASSISTANCE PROGRAM

CY 2016

IDAHO BUREAU OF HOMELAND SECURITY
ADMINISTRATIVE PLAN
STATE OF IDAHO PUBLIC ASSISTANCE PROGRAM
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Security Instructions/Record of Interim Changes/Record of Revision

- I. The long title of this document is “Idaho Bureau of Homeland Security, Administrative Plan, State of Idaho Public Assistance Program, CY 2016.” The short title is the “IBHS Public Assistance Administrative Plan CY 2016.”
- II. This IBHS Administrative Plan CY 2016 consists of a basic plan and appendices. All personnel and/or organizations tasked by this plan will ensure that necessary action is taken to safeguard any operational information contained within this plan and its appendices.

III. All changes should be posted to this plan as they are received and recorded below:

IV. Change Number	Date of Change	Date Posted	Posted By

V. All revisions of this plan will be recorded below to document the date revised, by whom, and the version and date of the plan it replaces:

Date Revised	Remarks

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Promulgation

This plan sets forth the organization, staffing, and procedures for administration of the State of Idaho Public Assistance Program subsequent to a disaster declaration. This plan is intended to meet the requirements of 44CFR.

Karen Wallen, Branch Chief, Grants Idaho Bureau of Homeland Security

Date

Brad Richy, Chief, Idaho Bureau of Homeland Security

Date

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I. PURPOSE

The purpose of this plan is to identify roles and responsibilities, processes, and procedures for the Idaho Bureau of Homeland Security (hereinafter referred to as the state) for administering the State of Idaho and Federal Emergency Management Agency (FEMA) Public Assistance (PA) program. Unless otherwise designated, the Idaho Bureau of Homeland Security (IBHS) is the agency designated to represent the state. This plan will be incorporated into the Idaho Emergency Operations Plan.

The state will comply with all applicable federal and state statutes and regulations in effect during the periods for which it receives federal grant or state disaster funding. The state acknowledges that funding under the FEMA Public Assistance program is conditional upon the state's compliance with all terms and conditions of this plan.

Public Assistance grants are "matching programs" with the usual funding of 75 percent federal and 25 percent non-federal. The sub-recipient/applicant will be responsible for contributing the non-federal share; however, the state may reimburse the sub-recipient/applicant pursuant to Chapter 10, Title 46, of the Idaho Code or as otherwise directed by the Governor (see Appendix B).

II. AUTHORITY

A. State

1. Idaho Chapter 10, Title 46, Idaho Code, Idaho Disaster Preparedness Act of 1975, amended by the Idaho Homeland Security Act of 2004 (Appendix B)
2. Idaho Chapter 71, Title 39, Idaho Code, Idaho Hazardous Substance Response Act
3. Idaho Hazard Mitigation Plan approved by FEMA
4. Governor's Executive Order No. 2014-07, "Assignments of All-Hazard Mitigation, Preparedness, Response and Recovery Functions to State Agencies in Support of Local and State Government Relating to Emergencies and Disasters" (Appendix C)
5. Idaho Public Assistance Program Administrative Plan and associated FEMA-State Agreement
6. Idaho Emergency Operations Plan

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7. Other Related References (not all-inclusive)
 - a. Idaho Administrative Manual
 - b. State Resource Office Procedures Manual

B. Federal Statutes

42 U.S.C. Robert T. Stafford Disaster Relief and Emergency Assistance Act

- Title I – Findings, Declarations and Definitions
- Title III – Major Disaster and Emergency Assistance Administration
 - 311, Insurance
 - 312, Duplication of Benefits
 - 324, Management Costs
- Title IV – Major Disaster Assistance Programs (applies to Major Disaster Declarations)
 - 403, Essential Assistance
 - 406, Repair, Restoration, and Replacement of Damaged Facilities
 - 407, Debris Removal
 - 428, Public Assistance Program Alternative Procedures
- Title V – Emergency Assistance Programs (applies to Emergency Declarations)
 - 502, Federal Emergency Assistance
- Title VII – Miscellaneous
 - 705, Disaster Grant Closeout Procedures

Regulations

- 44 CFR
 - Part 206 Subpart G, Public Assistance Project Administration
 - Part 206 Subpart H, Public Assistance Eligibility
 - Part 206 Subpart I, Public Assistance Insurance Requirements
 - Part 207 Management Costs

2 CFR 200–Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards

Executive Orders

- a. 12612, Federalism
- b. 12699, Seismic Design
- c. 12898, Environmental Justice

16 U.S.C.

- a. § 3501, Coastal Barrier Resources Act
- b. § 470, National Historic Preservation Act
- c. § 1531, Endangered Species Act References

FEMA Policies: Refer to FEMA website <http://www.fema.gov/public-assistance-policy-and-guidance>

III. DEFINITIONS AND ACRONYMS

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A. Definitions: Appendix D

B. Acronyms: Appendix D

IV. ORGANIZATION AND RESPONSIBILITIES

A. General

The Governor has designated the Idaho Bureau of Homeland Security (IBHS), as the office responsible for managing and administering state disasters and the Public Assistance grant program. As such, IBHS is designated as the "Recipient."

B. Organization – State (see Appendix E, Organization Charts)

1. The Governor will appoint a:

- a. **Governor's Authorized Representative (GAR):** The GAR is the person designated by the Governor to execute all necessary documents for disaster assistance programs on behalf of the state and local grant recipients. The GAR is responsible for state compliance with the FEMA-State Agreement (see Appendix F for example of FEMA-State Agreement). For all FEMA disasters, the GAR is the Adjutant General for Idaho or the Director of the Idaho Bureau of Homeland Security.
- b. **Deputy Governor's Authorized Representative (DGAR):** DGARs will also be designated by the Governor to assist with these responsibilities. In the absence of the GAR, the DGAR may act on his/her behalf. Designations will be identified in the FEMA-State Agreement.
- c. **State Coordinating Officer (SCO):** The Director of IBHS will designate the SCO for each disaster under the FEMA-State Agreement. The SCO is responsible for coordinating state and local disaster assistance efforts with FEMA. The SCO executes emergency powers invoked by the Governor and ensures that state disaster assistance programs are conducted in compliance with the Idaho Disaster Preparedness Act and other related laws and regulations. The SCO is responsible for administering all funds provided under the State of Idaho Public Assistance Grant program.

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2. The SCO will/may designate a:
 - a. Deputy State Coordinating Officer (DSCO): The DSCO will be an IBHS employee and will assist the SCO with his/her responsibilities. In the absence of the SCO, the DSCO may act on his/her behalf.
 - b. State Public Assistance Group Supervisor (SPAGS): This person will be responsible for administering the State of Idaho Public Assistance program at the state level. The SPAGS will be a member of the IBHS staff, normally the Disaster Recovery Coordinator. The SPAGS may designate State PAC Crew Leaders and State PA Project Specialists.
 - c. State PAC Crew Leader(s): The State PAC Crew Leader will work directly with the FEMA PAC Crew Leader in administering and delivering the Public Assistance Grant program. Ideally, a State PAC Crew Leader would have no more than seven State PA Project Specialists assigned to him/her. State PAC Crew Leaders are the primary interface with State PA Project Specialists which may be IBHS employees, other state agency personnel, contract employees, or temporary employees. In federal declarations, the state will evaluate the need, based on operational requirements, to match up with their FEMA counterparts.
 - d. State PA Project Specialists: State PA Project Specialists are the primary interface with the sub-recipients/applicants and the personnel who prepare project worksheets, state mission assignments and/or state project agreements. State PA Project Specialists will generally be assigned to a specific county. In large disasters, several State PA Project Specialists may be assigned to a county, based on the number of project worksheets, state mission assignments and/or state project agreements that need to be prepared.
 - e. Sub-recipient/Applicant Liaisons, Program Specialists, Program Assistants, Budget Assistants, Emergency Management Specialists, Grant State Resource Office Financial Management Specialists, State Resource Office Technical Specialists, Resource Coordinators, Computer Specialists, Administrative Technicians, Clerk/Typists, and other state administrative support personnel (as required): Personnel from other state agencies may assist the IBHS staff in determining legal matters, assigning state staff in the resource pool, assessing damages, preparing and reviewing project worksheets, state mission assignments and/or state project agreements, and conducting interim and final inspections (depending on the level of state involvement). IBHS may utilize contract staff as needed and will follow contractual procedures as outlined in 2 CFR Part 200.
 - f. Accountant: A person qualified to assist the IBHS staff by performing professional State Resource Office audit work in the State of Idaho Public Assistance Grant program may be identified.

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C. Staffing Estimates and Funding

1. Non-Disaster Staffing: The staffing required to manage the State of Idaho Public Assistance Grant program during the year (with no consideration of a disaster declaration) is one Disaster Recovery Coordinator, currently funded through an Emergency Management Program Grant.
2. Disaster Staffing: Staffing requirements vary depending on the magnitude, type and extent of the disaster. For example, an earthquake with heavy structural damage may need staff with more structural engineering experience and require a higher number of personnel than a flood. A typical Idaho Emergency Operations Center (IDEOC) organization chart is included in Appendix E and identifies key positions. The IDEOC organization chart is modified as needed for each operational period.
 - a. A staffing structure will be prepared at the time of the disaster based on the anticipated staffing level required by the event (see Joint Field Office Organization Chart in Appendix E). A budget to support the appropriate-sized staff for the disaster will also be prepared and submitted to FEMA as part of the approval process of this plan.
 - b. Subsequent to a declared disaster authorizing a State of Idaho Public Assistance Grant, IBHS will evaluate the level of staffing and administrative resources required to effectively manage the disaster program based on the size and complexity of the disaster. IBHS will incur additional costs for administrative support personnel to implement these programs. These costs will be documented and a claim for reimbursement will be submitted to FEMA in accordance with the management and administrative cost provisions of 44 CFR §206.207.

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3. Disaster Staffing Cost Allocation

- a. Sources of Disaster Staffing
 - 1) IBHS Idaho Employees (primary funding sources)
 - i. Emergency Management Performance Grant (EMPG) Funded: Only disaster overtime can be charged to the Disaster Emergency Account
 - ii. Various Grant Programs: All disaster work is charged to the Disaster Emergency Account
 - 2) State of Idaho Temporary Employees: All work must be disaster eligible and is charged to Disaster Emergency Account
 - 3) Temporary/Contract Support: Locally-sourced assistance that is disaster eligible only; all disaster work is charged to Disaster Emergency Account
- b. Pay Eligibility Table: For each disaster, a chart is developed to define the disaster cost allocation coding based on each individual's funding source (see sample in Appendix G)
- c. Overtime Classification: Overtime will be administered in accordance with Idaho Code 67-5302 (20) and the Fair Labor Standards Act (FLSA) and be in compliance with 44 CFR 206 and 2 CFR 200. (See Appendix G Disaster Staffing Compensation)

D. IBHS Responsibilities

These responsibilities include, but are not limited to:

- 1. Complying with federal and state program grant responsibilities.
- 2. Assisting sub-recipients/applicants with operations by providing guidance and information through the Idaho Emergency Operations Center and/or site visits when necessary.
- 3. Assisting sub-recipients/applicants (state agencies, city, county, local taxing authorities, federally-recognized tribal governments and certain private non-profit organizations) with disaster administration technical assistance.
- 4. Conducting individual damage assessments and assisting FEMA in conducting joint preliminary damage assessments and preparing the Governor's request to FEMA for disaster declarations.
- 5. Notifying potential sub-recipients/applicants of the availability of assistance.
- 6. Conducting Sub-recipient/Applicant Briefings (see sample agenda in Appendix H) and attending Kickoff Meetings.
- 7. Collecting the required forms from the sub-recipient/applicant at the Sub-recipient/Applicant Briefing; making preliminary eligibility recommendations.

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8. Verify applicants are not debarred, suspended or otherwise excluded for participation in Federal assistance programs.
9. Submitting the Request for Presidential Disaster Declaration (FEMA Form 010-0-13; see Appendix A) and the Application for Federal Assistance (FEMA Form 424; see Appendix I).
10. Determining budget and staffing requirements necessary for proper program management.
11. Advising the sub-recipient/applicant that, in federal declarations, they have 60 days from the Kickoff Meeting date for identification of damaged facilities. If the site cannot be visited due to extenuating circumstances, the sub-recipient/applicant may request a change in start date through the SCO/DSCO to FEMA. For federal disasters, if the sub-recipient/applicant does not submit the required forms within the prescribed timeframe, IBHS will assume the sub-recipient/applicant is no longer interested in the grant program and will close the sub-recipient's/applicant's file. The sub-recipient/applicant will be notified of their appeal rights and the appeal procedures (Appendix J).
12. Requesting re-inspections or time extensions for additional damage not previously identified by sub-recipient/applicants within 60 days of an initial site inspection.
13. Requesting Immediate Needs Funding (INF) on behalf of sub-recipients/applicants, as applicable.
14. Assigning a State Public Assistance Group Supervisor (SPAGS) to work with the FEMA Public Assistance Group Supervisor (PAGS).
15. Assigning State Project Officer(s) and/or Specialist(s) to the Joint Field Office.
16. Assisting FEMA in
 - a. Developing project worksheets
 - b. Determining work and sub-recipient/applicant eligibility
 - c. Identifying special considerations.
17. Participating in on-site visits to obtain information documenting the location, damage description, dimensions, scope of work, and cost estimates for each project.
18. Processing requests for, making recommendations to FEMA, and notifying sub-recipients/applicants of decisions regarding time extensions, cost overruns, improved and alternate projects, advances, reimbursements, and appeals.

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19. Participating with FEMA in obtaining insurance information, including policies on damaged structures or equipment, statements of loss and insurance settlements (anticipated or received) by working with the PA Project Specialist during the formulation of project worksheets; assuring all information is documented; ensuring sub-recipients/applicants obtain and maintain insurance as required.
20. Notifying FEMA of any special considerations and/or technical assistance requirements needed to facilitate project approval and assuring all information is documented.
21. Participating with FEMA in identifying hazard mitigation opportunities as provided by Section 406 of the Stafford Act by working with the FEMA PA Project Specialist during the formulation of project worksheets and encouraging and/or requiring sub-recipients/applicants to implement hazard mitigation in the repair and/or replacement of damaged facilities. The State Hazard Mitigation Plan identifies hazards and associated vulnerabilities statewide.
22. Complying with administrative requirements of the Idaho Disaster Preparedness Act and related state laws, 44 CFR Part 206, and 2 CFR 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards; providing training and ongoing program/technical assistance to IBHS staff and sub-recipients/applicants to assure compliance with State and Federal rules and regulations.
23. Reviewing and making recommendations on state mission assignments and state project agreements via WebEOC.
24. Submitting copies of obligated project worksheets and versions to the sub-recipient/applicant.
25. Providing and/or obtaining additional technical assistance (engineers for technical projects or mediators to resolve disputes, etc.) from other state agencies when appropriate.
26. Reviewing and certifying project completion information.
27. Closing out project worksheets, state mission assignments, state project agreements, and associated programs.
28. Monitoring sub-recipients/applicants by conducting site inspections, financial reviews, and audits as required, to ensure program compliance.
29. Providing quarterly reports to FEMA.
30. Processing requests for reimbursement.

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E. FEMA Responsibilities

FEMA's responsibilities include, but are not limited to:

1. Coordinating with the state and other federal agencies, such as the National Weather Service, to determine the incident period for the disaster.
2. Assigning a FEMA Public Assistance Group Supervisor to work with the State Public Assistance Group Supervisor.
3. Assisting the state with sub-recipient/applicant briefings in or in nearby declared counties.
4. Conducting the Kickoff Meeting with eligible sub-recipients/applicants.
5. Assisting the state in its lead capacity when working with sub-recipients/applicants.
6. Making eligibility decisions on all potential sub-recipients/applicants and advising the state if any sub-recipients/applicants are ineligible.
7. Making decisions on eligibility of facility, work, and costs.
8. Coordinating with the state and sub-recipients/applicants in preparing project worksheets.
9. Identifying projects for Section 406 Hazard Mitigation with support from the state.
10. Coordinating with the state prior to contacting sub-recipients/applicants for performing site or project inspections after the Joint Field Office has closed.
11. Making determinations on appeals, improved and alternate project requests, and time extensions.
12. Obligating grant management costs in accordance with 44 CFR Part 207.

F. Sub-recipient/Applicant Responsibilities

These include, but are not limited to:

1. Attending the Sub-recipient/Applicant Briefing conducted by IBHS and ensuring that key personnel representing the sub-recipient/applicant attend this meeting (see Appendix H for sample agenda and presentation outline).

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2. Attending the Kick-Off Meeting conducted by FEMA and ensuring that key personnel who will be working with IBHS and FEMA in preparing project worksheets attend this briefing.
3. Receiving and completing required documentation in the Sub-recipient/Applicant Briefing Package (Appendix H).
4. Identifying the person(s) that will be the principal point of contact for the sub-recipient/applicant and an alternate to work with IBHS and FEMA in preparing project worksheets, state mission assignments and/or state project agreements.
5. Complying with the state program and grant administrative requirements and deadlines.
6. Identifying damages by specific site(s) which occurred within the declaration incident period and that are a direct result of the disaster; providing cost estimates and/or actual costs for repair or replacement to prepare the project worksheets, state mission assignments and/or state project agreements; submitting required documentation to complete the project and/or mission formulation process.
7. Assisting FEMA in project worksheet formulation.
8. Requesting state assistance via WebEOC, or acceptable alternative.
9. Providing information on special considerations such as environmental, historic preservation, insurance coverage, floodplain management and hazard mitigation opportunities that might have an impact on the preparation of project worksheets, state mission assignments and/or state project agreements.
10. For federal disasters, reporting any additional damage to the SPAGS and FEMA that had not been previously identified within 60 days of the Kickoff Meeting. If damaged sites cannot be visited due to extenuating circumstances, the sub-recipient/applicant may request a change in start date through the SCO/DSCO to FEMA.

In state declarations, reporting any damage within 30 days from the close of the disaster incident period. The sub-recipient/applicant may request a change in the start date to the date the damage sites were actually visited under extenuating circumstances.
11. Applying for and obtaining all permits needed to complete scope of work identified in the project worksheet, state mission assignment and/or state project agreement.

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12. Reviewing project worksheets, state mission assignments and/or state project agreements to ensure that the location of damages, damage description and dimensions, scope of work and cost estimates are accurate and complete.
13. Executing all approved project worksheets, state mission assignments and/or state project agreements within the stated scope of work.
14. Establishing a system for tracking costs for project worksheets, state mission assignments and/or state project agreements as costs are incurred.
15. Monitoring the work outlined in the project worksheet, state mission assignment and/or project agreement by conducting quarterly reviews, site inspections, and audits, as required, ensuring program compliance. If alternative methods of repair are used, additional work is performed, or work is not completed in its entirety, the sub-recipient/applicant will notify the SPAGS. The SPAGS will contact FEMA for approval and coordination. Requests for changes in scope of work must be reviewed and approved by the state and FEMA prior to performing any requested change in the scope of work.
16. Providing cost documentation for all expenses incurred in completing each project worksheet, state mission assignment and/or state project agreement scope of work within the established time deadlines.
17. Submitting appeals, identifying cost overruns, time extensions, and related issues to IBHS in a timely manner.
18. Submitting quarterly financial reports and progress reports; maintaining contact with IBHS on all pertinent financial matters (see forms in Appendix H).
19. Certifying completion of scope of work for each project worksheet, state mission assignment and/or state project agreement.

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V. PRE-DISASTER DECLARATION ACTIVITY/PRELIMINARY DAMAGE ASSESSMENT (PDA) PROCESS

Following a significant disaster event, IBHS may request that the County/Tribal Emergency Management Coordinators and Area Field Officers (AFO) collect individual damage assessment information from the affected jurisdictions. Early in the declaration process, the IBHS Disaster Recovery Unit will conduct briefings for potential sub-recipients/applicants, requesting assistance via the Emergency Operations Center. The local jurisdictions will use the preliminary damage assessment forms located on the IBHS website (www.IBHS.idaho.gov) to document the damage (see also Appendix K).

State Disaster Assistance: Approval of state-only disaster assistance is at the discretion of the Governor (Idaho Code Title 46 Chapter 10,).

The state PDA information will be utilized by IBHS to determine if the disaster recovery effort is beyond state and local capabilities. If this is the case, IBHS will prepare a request to FEMA to conduct a joint preliminary damage assessment (PDA). The PDA will be conducted in conjunction with state and federal personnel to document the impact and magnitude of the disaster on individuals, families, businesses, and public property.

Once federal personnel arrive, PDA teams are formed. The teams consist of federal, state and local personnel who will conduct site visits and meet with potential sub-recipients/applicants to verify the initial damage assessments and add any new damage found. The IBHS Area Field Officers will assist the FEMA/state PDA teams by coordinating with local officials and potential sub-recipients/applicants in the affected counties. At the time the PDA teams visit the local jurisdictions, information for supplemental justification of additional damage shall be provided to the jurisdictions.

If the PDA information confirms that the damage is beyond local and state capabilities, IBHS will prepare the Governor's "Request for Presidential Disaster Declaration" (see Appendix A for submission to FEMA Region X for a Presidential Disaster Declaration. FEMA Region X will then make a recommendation to FEMA headquarters, which then makes a recommendation to the President. If the declaration is approved, post declaration activities will begin. In instances where it is clearly evident that damages exceed the state's capabilities and time is of the essence, damage verification from a formal PDA team may not be necessary, per FEMA policy, prior to the request of a Presidential Disaster Declaration.

VI. POST DECLARATION ACTIVITIES

A. Notifying Potential Sub-recipients/Applicants

The Idaho Bureau of Homeland Security (including Area Field Officers), the State Public Information Officer(s), and County/Tribal Emergency Coordinator(s) will be utilized to notify potential sub-recipients/applicants of the availability of the program and potential assistance available to them. If these entities received damage to public property, they will be encouraged to attend the Sub-recipient/Applicant Briefings.

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Sub-recipients/applicants may be notified by a variety of means such as letter, public notice, IBHS web page, telephone calls, media available in the affected area, or posting information on community bulletin boards. This notification will include the time, date and location of the Sub-recipient/Applicant Briefing to be held in their area as well as the appropriate staff to attend and the items the sub-recipient/applicant should bring to the Sub-recipient/Applicant Briefing. Notification will occur as early as possible before a scheduled Sub-recipient/Applicant Briefing.

B. Sub-recipient/Applicant Eligibility

1. Eligible Sub-recipients/Applicants: The following entities may be eligible to apply for assistance under the state and/or FEMA Public Assistance Grant program:
 - a. State agencies and local governments, including towns, cities, counties, municipalities, townships, local public authorities, some local taxing authorities, councils of governments, regional and interstate special districts or regional authorities or instruments of local government.
 - b. Certain private non-profit organizations which have an IRS tax exemption letter or a state private non-profit certification (i.e., articles/certificates of incorporation). Special utility districts must provide a copy of the legislation that grants the district taxing authority. Eligible private non-profit organizations must own or operate educational, utility, emergency, medical, custodial care, or essential governmental service facilities. Essential governmental service facilities are defined as museums, zoos, community centers, libraries, homeless shelters, senior citizen centers, rehabilitation facilities, shelter workshops, and other facilities which provide a health and safety service of a governmental nature. All such facilities must be open to the general public.
 - c. Federally-recognized Indian tribal governments.
2. To be eligible for financial assistance, an item of work must:
 - a. Be in a disaster-declared county and the county must be included on the state disaster declaration.

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- b. Have been damaged as the result of the declared disaster event.
- c. Be the legal responsibility of an eligible sub-recipient/applicant.

C. Sub-recipient/Applicant Briefing

Once a county has been approved for inclusion in a state declaration and/or a Public Assistance Grant, the Recovery coordinator will conduct a Sub-recipient/Applicant Briefing with the support of the IBHS Area Field Officer, the IBHS Finance Section and FEMA. The “Sub-recipient/Applicant Briefing Package” will be distributed to potential sub-recipients/applicants attending this meeting (Appendix H). Typically, the Sub-recipient/Applicant Briefing is conducted by the SPAGS or Recovery Coordinator, with assistance of the FEMA PA Group Supervisor. The SPAGS will disseminate information on the roles and responsibilities of IBHS and the sub-recipient/applicant and a brief overview of cost documentation requirements. The IBHS Public Information Officer will disseminate information on the Sub-recipient/Applicant Briefings through their normal communication channels.

This meeting is to provide general program information to all potential sub-recipients/applicants within the designated county (see briefing presentation in Appendix H). The number of potential sub-recipients/applicants and the area involved in the disaster will determine the number of briefings to be held. The local government point of contact, which will generally be the county/tribal emergency coordinator, will arrange for the Sub-recipient/Applicant Briefing location in coordination with the SPAGS.

At the Sub-recipient/Applicant Briefing, a Request for Public Assistance (FEMA Form 90-49; see Appendix H) will be collected from each public entity, tribal nation, and private non-profit organization interested in pursuing assistance under the Public Assistance program. The sub-recipient/applicant will also be requested to officially designate a sub-recipient’s/applicant’s agent to work with the FEMA/state team.

For public assistance, a Request for Public Assistance (FEMA Form 90-49; see Appendix H) must be submitted within 30 days from the date of the FEMA declaration. Requests submitted after this 30-day period will be reviewed by IBHS for consideration. The county is responsible for notifying IBHS of potential sub-recipients/applicants that are identified after the Sub-recipient/Applicant Briefing has been conducted. A late request should be supported by a detailed justification outlining any extenuating circumstances.

Subsequent to the receipt of the Request for Public Assistance Subgrant, IBHS will screen and make recommendations on the potential sub-recipients/applicants for eligibility, with FEMA assistance if necessary. IBHS will provide FEMA with copies of the Requests for Public Assistance when obtained from sub-recipients/applicants.

D. Kickoff Meeting

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A Kickoff Meeting will be scheduled with each sub-recipient/applicant submitting a Request for Public Assistance Subgrant (FEMA Form 90-49) to IBHS and subsequently determined to be eligible. The Kickoff Meeting may immediately follow the Sub-recipient/Applicant Briefing. The sub-recipient/applicant will submit their completed sub-recipient/applicant briefing documents (Appendix H), distributed at the Sub-recipient/Applicant Briefing, at this meeting.

The Kickoff Meeting is designed to provide each sub-recipient/applicant with specific information on the FEMA Public Assistance program and begin the process of identifying damaged areas, and initiate site visits. The sub-recipient/applicant will be provided the "Public Assistance Guide" (FEMA 322), the "Public Assistance Policy Digest" (FEMA 321), and the "Public Assistance Applicant Handbook (FEMA P-323). The sub-recipient/applicant will be asked to identify their point of contact (sub-recipient/applicant agent) for IBHS and FEMA personnel to work with in developing project worksheets and will be informed of the federal personnel assigned to work with the sub-recipient/applicant. They will receive a detailed description of the program and procedures to be followed. Answers to specific questions relating to their jurisdiction will be provided. Typically, the Kickoff Meeting is conducted by the FEMA PAC Crew Leader assigned for that county, and/or the FEMA PA Project Specialist assigned to that specific sub-recipient/applicant. The State PAC Crew Leader and/or SCO will also attend Kickoff Meetings, depending on staff availability.

A sub-recipient/applicant has 60 days following the Kickoff Meeting with FEMA to identify and report damaged facilities. The project worksheet forms are used to document the location, damage description, dimensions, scope of work, and cost estimate for each project. The sub-recipient/applicant is responsible for requesting, through IBHS, additional inspections and/or changes in project worksheets at any point in the grant process when changes in the project or costs are identified.

E. Joint Field Office (JFO)

After the President makes a Declaration of Major Disaster, a Joint Field Office (JFO) may be established by FEMA, located in or near the disaster area. Co-location of federal, state and voluntary agencies in one facility makes the JFO a focal point for disaster operations, program coordination and information dissemination. Coordination of the Public Assistance Grant program is a joint responsibility of IBHS and FEMA Region X. For small disasters, a virtual Joint Field Office or a processing center may be considered.

VII. PROJECT LISTING DEVELOPMENT

A. Project Categories

1. **Emergency Work:** Emergency work is that which must be performed to reduce or eliminate an immediate threat to life, protect public health and safety, and to protect improved property that is threatened in a significant way as a result of the disaster. There are three emergency work categories:

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- a. Category A – Debris Removal, which could include clearance of trees and woody debris, building components, sand, mud, gravel, and wreckage produced during emergency protective measures.
 - b. Category B – Emergency Protective Measures which may include warning of risks and hazards, search and rescue, temporary emergency medical facilities, evacuations of medical and custodial care facilities, emergency mass care, disaster area security, activation of emergency operations centers, etc.
2. Permanent Work: Permanent work restores a damaged facility, through repair or restoration, to its pre-disaster design, function, and capacity. The state will only support permanent work in the event of a federal declaration. State mission assignments and state project agreements will normally not be approved for permanent work for state-only declarations. There are five permanent work categories:
- a. Category C – Roads and Bridges: This category includes damage to road lighting and signage, surfaces, bases, shoulders, ditches, drainage structures, and low water crossings.
 - b. Category D – Water Control Facilities: This includes damage to dams and reservoirs, levees, engineered drainage channels, canals, aqueducts, sediment basins, shore protection devices, irrigation facilities (private non-profit), pumping facilities.
 - c. Category E – Buildings and Equipment: This includes damage to buildings, structural components, interior systems such as electrical or mechanical systems, equipment, and building contents including furnishings, consumable supplies and inventory, removal of debris in the building, cleaning and painting, mold remediation.

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- d. Category F – Utilities: This includes damage to water treatment plants and delivery systems, power generation and distribution systems, sewage collection systems and treatment plants, communications systems.
- e. Category G – Parks, Recreational Facilities, and Other: This includes mass transit facilities, playground equipment, swimming pools, bath houses, tennis courts, boat docks, piers, picnic tables, golf courses, fish hatcheries, and facilities that do not fit into Categories C-F.

B. Project Types

Projects are categorized as large or small based on the eligible damage cost of the approved project worksheet. The threshold for small projects is established annually by FEMA; for federal fiscal year 2016, the maximum amount for small projects is \$121,800.

1. Federal Small Projects: Small projects are those projects with a total estimated cost up to the annually established threshold. Project worksheets will not be approved for less than \$3,050. Sub-recipients/applicants are encouraged to consolidate costs to conform to the minimum \$3,050 requirement.
2. Federal Large Projects: Large projects are those with a total estimated cost above the threshold. Large project worksheets are always prepared by FEMA with state input. The FEMA cost estimating format for large project formulation may be used during project worksheet development. For guidance, see “Public Assistance Guide” (FEMA 322), pages 105-106.
3. State Mission Assignments and Project Agreements: IBHS has been designated to coordinate all requests from state and local governments for disaster assistance (Executive Order 2014-07, Appendix C). When the Idaho Emergency Operations Center (IDEOC) receives a request for assistance from a state, local or tribal government jurisdiction, a mission assignments and/or project agreements will be initiated between the IDEOC and the appropriate agency with the resources to fill the request.

Under the direction of the IDEOC Manager, it shall be the responsibility of the Mission Unit, as part of the Logistics Section of the incident command structure, to draft and send out mission assignments and/or project agreements via WebEOC. Idaho agencies are directed to support the IDEOC by accepting IDEOC mission assignments to provide resources for response and recovery actions (Executive Order 2014-07, Appendix C). Mission assignments and project agreements will include a cost share agreement, and it is the responsibility of the requesting jurisdiction to support their predetermined cost share percentage.

Once the IDEOC is closed, the Recovery Coordinator assumes the responsibilities related to mission assignments and/or project agreements.

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VIII. PROJECT FORMULATION

Formulation is the process of identifying the eligible scope of work and estimating the costs associated with that scope of work for each of the sub-recipient/applicant project. To facilitate project review, approval, and funding, projects are divided into small and large projects based on the monetary threshold established in Section 422 of the Stafford Act.

A. Special Considerations

1. Section 406 Hazard Mitigation

During the Sub-recipient/Applicant Briefing, sub-recipients/applicants will be instructed to examine the damaged sites to determine if additional work could mitigate the hazard. To be eligible, mitigation procedures must comply with the requirements of FEMA Disaster Assistance Policy #9526.1. Insurance requirements are not a substitute for hazard mitigation techniques which may reduce the incidence and severity of future damage.

2. Insurance Coverage

- a. The state shall participate with FEMA in the review of sub-recipient/applicant insurance coverage. 44CFR Part 206, Subpart I, establishes insurance requirements which apply to disaster assistance provided by FEMA. Prior to approval of a FEMA grant for the repair, restoration or replacement of an insurable facility or its contents damaged by a major disaster, insurance coverage must be identified.
- b. Eligible costs shall be reduced by the amount of any insurance recovery actually received or anticipated. FEMA will base its determination of eligible costs on whether the insurance settlement is reasonable and proper.
- c. The full coverage available under the standard flood insurance policy from the National Flood Insurance Program (NFIP) will be subtracted from otherwise eligible costs for an insurable facility and its contents located within the special flood hazard area.
- d. If eligible costs for disaster-related damage to an insurable facility exceed \$5,000, sub-recipients/applicants will be required to obtain and maintain insurance in the amount of eligible disaster assistance for the projected life of the facility. The FEMA Regional Administrator shall not require greater types and extent of insurance than what is certified as reasonable by the State Insurance Commissioner.
- e. Assistance will not be provided under Section 406 of the Stafford Act for any facility for which assistance was provided as a result of a previous major disaster unless all insurance required by FEMA as a condition of previous assistance has been obtained and maintained.

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- f. The sub-recipient/applicant must purchase and maintain insurance coverage on facilities (buildings, equipment, contents, and vehicles) for the type of hazard that caused the damage in order to receive future funding. Such coverage must, at a minimum, be in the amount of the eligible project costs. FEMA will not provide assistance for that facility in future disasters if the requirement to purchase and maintain insurance is not met (44 CFR §206.252(d), 206.253(a)).

3. Historic Preservation/Environmental Impact/Flood Risk

For each project worksheet, IBHS will assist the sub-recipient/applicant and FEMA in conducting appropriate assessments during project formulation.

IX. PROJECT WORKSHEET PROCESSING (Federal only)

A. Project Worksheet Review Process

Coordination and timeliness in processing project worksheets is important. (See Appendix L for a sample project worksheet review process.)

B. Modifications (Versions/Amendments)

1. Improved Projects

If a sub-recipient/applicant desires to make improvements to a facility, but still restore at least the pre-disaster function and capacity, the sub-recipient/applicant must prepare a written request for an Improved Project to IBHS which includes:

- a. The reason for requesting an improved project.
- b. A description of the proposed work.
- c. A schedule of work.
- d. A cost estimate.
- e. Information adequate to establish compliance with special considerations, including, but not limited to, floodplain management, historical preservation, environmental assessment, protection of wetlands, endangered species, and insurance.

Federal funding for improved projects is limited to the federal share of the estimated costs of the original project or to the federal share of the actual costs of completing the improved project, whichever is less, and to the

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time limits that would have been associated with repairing the damaged facility to its pre-disaster design. FEMA will review the information provided by the sub-recipient/applicant and make a decision. The sub-recipient/applicant must receive FEMA approval for an improved project prior to the start of construction. If denied, the sub-recipient/applicant will be notified, in writing, as to why the request was denied and be advised of their right to appeal the determination.

2. Alternate Projects

A sub-recipient/applicant may determine that the public welfare would not be best served by restoring a damaged facility, or its function, to the pre-disaster design. Examples of alternate projects include repair or expansion of other selected facilities, construction of new facilities, demolition of the original structure, or purchase of equipment. The sub-recipient/applicant should submit a written request for an Alternate Project to IBHS two (2) months prior to the FEMA deadline. The FEMA deadline is 12 months from the date of the Sub-recipient/Applicant Kickoff Meeting. The sub-recipient/applicant request must include:

- a. The reason for requesting an alternate project.
- b. A description of the proposed work.
- c. A schedule for completing work.
- d. An estimate of costs.
- e. Identification of the source of funds to complete the project if costs exceed eligible costs.
- f. Assurances that the proposed project will comply with special considerations.

IBHS will review the information provided by the sub-recipient/applicant and forward the request to FEMA with a recommendation. FEMA must approve the request prior to proceeding.

Alternate projects for governmental entities are eligible for 90 percent of the approved federal share of the estimated eligible costs associated with repairing the damaged facility to its pre-disaster design or of the approved federal share of the actual costs of completing the alternate project, whichever is less. Alternate projects for private non-profit entities are eligible for 75 percent of the approved federal share or of the approved federal share of the actual costs for completing the alternate project, whichever is less.

3. Scope of Work Changes

Requests for changes in scope of work must be reviewed and approved by the state and FEMA prior to performing any requested change in the scope of work. When changes in the project or its costs are identified,

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the SPAGS must be notified. Close coordination with the SPAGS is essential. During this timeframe, the project worksheets, state mission assignments and/or project agreements can and should be modified in a timely fashion to more accurately reflect the current situation. IBHS and FEMA will evaluate the information and take appropriate action.

X. PROJECT MANAGEMENT

A. Project Performance and Tracking

The SPAGS or Recovery Coordinator will monitor each project worksheet, state mission assignment and/or state project agreement for the disaster. The State PAC Crew Leader and State PA Project Specialist work closely to identify problems/issues with the sub-recipient/applicant, such as the need for time extensions, in order to keep the SPAGS informed.

1. Monitoring – Monitoring will occur at various times during preparation and review of the project to include preconstruction, construction, and post-construction phases on large projects. Monitoring will also be conducted at regular intervals for financial reviews. When a large project is completed, detailed financial reviews will be conducted during the final inspection review process before final payments are released.
 - a. Eligibility: Monitoring is done to ensure project eligibility and that funds are only spent on allowable activities. This may include:
 - 1) Costs for goods and services that are charged in accordance with applicable cost principles.
 - 2) Compliance with federal and state laws.
 - 3) Compliance with project worksheet, state mission assignment and/or state project agreement scope of work.
 - 4) Compliance with special considerations and environmental considerations.
 - 5) Assurance that no funding due the sub-recipient/applicant was lost.
 - 6) Assurance that technical/advisory support is/was made available to the sub-recipient/applicant.
 - 7) Validation of accuracy of quarterly reports.
 - b. Small Projects:
 - 1) Project review and site visits are conducted.
 - 2) Site visits are conducted if funding conditions are included in the project worksheet, state mission assignment and/or project agreement, if hidden damages are identified, or to determine if special considerations have been satisfied.
 - c. Large Projects:

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- 1) A review of Special Consideration compliance.
- 2) A review of approved plans, specification, and estimates.
- 3) A review of contract award procedures and bid tabulations.
- 4) A review of material substitutions, scope of work changes, hidden damages, alternative repair methods, and sub-recipient/applicant force account work records.

2. Final Inspection:

- a. Final inspections or confirmation of work done will be completed by a state IBHS representative on work items not completed at the time of project formulation.
- b. A final review will be completed on documentation of all claimed costs.

B. Project Payment Requests and Cost Reconciliations

1. Immediate Needs Funding

In some situations, the magnitude and impact of the disaster is such that work must be immediately done and must be paid within the first 60 days of the disaster declaration. The funding is available for emergency work only; it cannot be used to complete permanent repairs.

IBHS can request Immediate Needs Funding (INF) for the sub-recipient/applicant. This is a partial advance based on an estimate of the cost of emergency work (Categories A, B and H, as defined in Section VII.A.1) identified during the Preliminary Damage Assessment (PDA). When a PDA is conducted, only those eligible sub-recipients/applicants that were surveyed are eligible to receive Immediate Needs Funding. If a PDA has not taken place, IBHS may identify eligible sub-recipients/applicants to receive INF funding. Immediate needs funding is not intended for permanent work categories (as defined in VII.A.2), those items that involve special considerations, or items of work that will require longer than 60 days. These items will be funded in the normal manner as individual projects. The maximum amount of INF a sub-recipient/applicant can receive is 50 percent of the emergency work estimated in the Preliminary Damage Assessment (PDA).

2. Advances

- a. In accordance with 2 CFR §200.305, Recipients and sub-recipients/applicants shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain

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- procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the Recipient or sub-recipient/applicant.
- b. The sub-recipient/applicant must have a basis for the requested funds, such as anticipated contractor bills or force account payrolls to meet. Failure to comply with this requirement may jeopardize current and future grant funds and will require the sub-recipient/applicant to report and return interest earned while these funds were on deposit in an interest-bearing account. If there is greater than \$500 in interest, IBHS will work with the sub-recipient/applicant to determine the final cost reimbursement amount. A sub-recipient/applicant may request an additional advance payment of funds on the project worksheet, state mission assignment and/or state project agreement by completing an additional "Request for Advance or Reimbursement" form (see form in Appendix H) and providing all back-up documentation to substantiate expenditures for all previous advances.
 - c. If the cost documentation on a specific project worksheet, state mission assignment and/or state project agreement is not received within the appropriate deadline, IBHS may start collection proceedings and close out the sub-recipient/applicant project file. No additional advances will be issued until complete documentation of the expenditures of all prior advances has been received by IBHS.
 - d. An advance of funds will only be completed after the Recipient has certified that the costs reported on the project worksheets were incurred for work that was performed in compliance with federal regulations, policy, and guidance applicable to the Public Assistance Grant program, as well as with the terms and conditions outlined for the administration of the grant in the FEMA-State Agreement.
3. Cost Overruns/Underruns: The sub-recipient/applicant may incur cost overruns or cost underruns. The payment of claims will be conducted in compliance with 2 CFR §200.305 and 44 CFR §206.205 (Payment of Claims).
- a. Large Projects
 - 1) Large project worksheets are obligated based upon estimated eligible costs and reimbursed based upon actual eligible costs. Sub-recipients/applicants must monitor their project worksheets and notify IBHS as soon as possible if there have been cost overruns which might necessitate additional funding. Sub-recipients/applicants must not assume that such costs can be reported at the end of the project and that additional funds will be approved automatically. Early in the disaster, it is understood that the initial estimates may need to be revised.

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- 2) The cost overrun request must be in writing and contain a detailed justification for any additional costs in order for IBHS to make a determination. If the increase is due to additional damage, the sub-recipient/applicant must show how that damage is disaster related.
 - 3) The SPAGS will work with the sub-recipient/applicant to identify and request any additional information or documentation that may be required to render a decision.
 - 4) A recommendation justifying the cost overrun will be submitted by IBHS to FEMA. FEMA will render a decision on the request and inform IBHS of its decision. If FEMA approves the cost overrun, FEMA will work with IBHS to prepare a version of the original project worksheet. If the request is denied, IBHS will be informed of the appeal process to be followed by the sub-recipient/applicant.
- b. Small Projects: Overruns and underruns will be conducted in compliance with 44 CFR §206.205 (Payment of Claims) after a sub-recipient/applicant has completed all small projects. The sub-recipient/applicant will review all small projects to determine if a net small project overrun appeal is warranted.
- c. State Mission Assignments and Project Agreements: In state declarations, if the request is approved and funds are available, IBHS will write an amendment to state mission assignments and/or state project agreements, adjusting the cost estimate to reflect the increased costs. If the request is denied, the SCO/DSCO/EOC/Recovery Manager (SPAGS) will submit a letter to the sub-recipient/applicant, informing them that their request is denied, why it was denied, and the appropriate appeal procedures.

C. Time Extensions (Project Worksheets Only)

A sub-recipient/applicant may request a time extension on any project worksheet by submitting a written request to IBHS as soon as they identify that a time extension is required. IBHS will review the extension request and, if approved, notify the sub-recipient/applicant and forward the request to FEMA. Upon confirmation that no change in the scope of work is needed, IBHS may grant a time extension if the reason for delay is based on extenuating circumstances or unusual project requirements beyond the sub-recipient's/applicant's control so long as the additional time requested does not exceed the defined timeframes.

1. Timeframes

- a. Emergency Work = 6 months
- b. Permanent Work = 18 months (federal declarations only)

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2. The state will notify FEMA in writing of all time extensions that have been approved. Requests for time extensions beyond the state's authority will be forwarded to FEMA for determination with the state's recommendation.
3. Requests by sub-recipients/applicants for time extensions must include the following:
 - a. The project worksheet number for the time extension being requested.
 - b. A detailed justification for the delay and need for more time. The justification should be based on extenuating circumstances or unusual project requirements beyond the control of the sub-recipient/applicant.
 - c. A projected completion date
 - d. A report of work completed to date compared to the original scope of work.
4. In order for the state to approve any time extension request, the SPAGS will ensure sub-recipient/applicant compliance with all other program requirements.
5. If a sub-recipient/applicant is denied a time extension for any reason, the sub-recipient/applicant may, upon completion of the project, be reimbursed for eligible project costs incurred up to the latest approved completion date. If the project is not completed, no additional funding will be provided for the project. IBHS will take appropriate recoupment actions. If the request is denied, the SPAGS will submit a letter to sub-recipient/applicant, informing them that their request is denied. This letter will contain information on why it was denied and the appropriate appeal procedures.
6. A sub-recipient's/applicant's request for time extension will be responded to by the SPAGS or Recovery Coordinator within 30 days of its receipt.
 - a. Approval Examples: The following are examples of circumstances that justify approval from IBHS for requests for a time extension
 - 1) Delays caused by weather
 - 2) Delays caused by limited construction season
 - 3) Delays caused by limited barge service in a remote community
 - 4) Other extenuating circumstances or unusual project requirements beyond the control of the sub-recipient/applicant
 - b. Denial Examples
 - 1) Requests that are not supported by a detailed justification for any delays
 - 2) Requests that do not show progress being made in a timely manner

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D. Time Limitations

1. IBHS will ensure that approved work is completed within the following time frames from the date a major disaster or emergency is declared:
 - a. Emergency Work (Category A, B) = 6 months
 - b. Permanent Work (Category C – G) = 18 months (FEMA projects only)

2. The sub-recipient/applicant must adhere to the following time limits during the Public Assistance Grant process:
 - a. Request for Public Assistance: The sub-recipient/applicant must file a Request for Public Assistance (FEMA Form 010-0-13; see Appendix H) with IBHS within 30 days from the date of the federal declaration.
 - b. Identifying Damages: The sub-recipient/applicant has 60 days from the date of the first Kickoff Meeting to notify the state of all damages.
 - c. Quarterly Reports: The sub-recipient's/applicant's Quarterly Reports (Financial Status and Progress) (see forms in Appendix H) are due to IBHS 15 days after the quarter ends. Failure to provide quarterly reports may result in funding being withheld or withdrawn. IBHS will submit quarterly reports to FEMA for large projects no later than 30 days after the quarter ends.

E. Audits

1. All sub-recipients/applicants receiving financial assistance from FEMA must comply with 2 CFR 200 Subpart F – Audit Requirements. Recipient and/or sub-recipients/applicants that expend \$750,000 or more of federal funds in a fiscal year are required to have a single audit for that year. IBHS will provide single audit reminders and verification checkboxes on sub-recipient/applicant application packets, correspondence and closeout documents. The Division of Financial Management (DFM) compiles a report of all entities that have received federal funds through the State of Idaho.

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The Military Division State Resource Office (SRO) Senior Accountant identifies sub-recipients and verifies information on the report back to DFM. The Legislative Services Office (LSO) Auditor reviews audits in a timely manner and compiles a report of audits received by their office indicating if there are any audit findings. The IBHS Grants Management Branch Chief reviews audit reports submitted by the LSO and assigns a Budget Assistant to identify sub-recipients that are missing reports or have findings. The IBHS Grants Management Branch Chief requests a report from the DFM Technology Assistant to identify which single audit reports show IBHS as the responsible agency for sub-recipients. The assigned Budget Assistant corresponds with the sub-recipients to obtain missing audits or finding resolutions. The IBHS Grants Management Branch Chief reviews audits not previously submitted to LSO from private non-profit entities and tribes and communicates any findings and resolutions to LSO.

2. The State Controller's Office is the agency tasked with ensuring that sub-recipients/applicants submit an audit in accordance with Circular A-133, if required, in a timely manner. The State Controller has the authority to enforce compliance of financial reports and penalties under Idaho Code, Title 67, Chapter 10, for taxing units of government.
3. Single audit requirement information is included in the sub-Recipient grant application and in the FEMA Assurances and Certifications document (see forms in Appendix H). All sub-recipients/applicants sign acceptance of these requirements prior to receipt of approved project worksheets, state mission assignments and/or state project agreements.
4. Sub-recipient/applicant grant management deficiencies identified through ongoing IBHS sub-recipient monitoring will be reported to the sub-recipient/applicant signatory official for corrective actions. If deficiencies are not corrected, the Governor's Authorized Representative will provide formal notification to the sub-recipient/applicant of withdrawal of funding for the project and notify the State's Single Audit Coordinator for potential further action.
5. Audit findings issued to IBHS through a state legislative audit or the Office of the Inspector General (OIG) will be addressed within six months. The Governor's Authorized Representative is responsible for ensuring resolution of audit findings and implementation of corrective actions to prevent further audit deficiencies.
6. Other Audits: The Office of Inspector General may audit, at their option, state grants and subgrants. Typically, sub-recipients/applicants will be informed of audit requirements during the Sub-recipient/Applicant Briefing. Sub-recipients/applicants will be notified by IBHS when the OIG is conducting an audit of one of their projects.

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F. Appeals

1. Appeal Types

- a. Scope of Work
- b. Eligibility Determination
- c. Time Extensions

2. Process: (see Appendix J for process and flowchart):

- a. The sub-recipient/applicant will notify the SPAGS of the unresolved issues. The sub-recipient/applicant will be given an opportunity to meet with IBHS personnel to provide documentation and information that supports/justifies the appeal.
- b. The SPAGS will attempt to resolve the issue with the sub-recipient/applicant. If appropriate, the SPAGS will assign personnel to make a site visit to confirm facts. If the issue remains unresolved, the SPAGS will notify FEMA.
- c. The SPAGS will work to resolve the issue with the FEMA Public Assistance Group Supervisor (PAGS).
- d. Only after all these steps have been taken will the sub-recipient/applicant be referred to the appeal process.
- e. The sub-recipient/applicant must file an appeal with the state within 60 days of the sub-recipient's/applicant's receipt of a notice of the action that is being appealed. The documentation should explain why the sub-recipient/applicant believes the original determination is wrong and the amount of adjustment being requested. Sub-recipients/applicants appealing for a net small project overrun must make application within 60 days of completion of the last small project and must include cost data on all small projects. The state reviews the appeal documentation and may request additional information if necessary.
- f. The state then prepares a written recommendation on the merits of the appeal and forwards that recommendation to FEMA within 30 days of its receipt of the appeal letter or receipt of additional information that it requested.

3. Federal:

- a. The first appeal is to the FEMA Regional Administrator.
- b. The second/final appeal is to FEMA Headquarters and must be made 60 days from the date of written notice of the determination made on the first appeal.

4. State:

- a. The first appeal is to the Governor's Authorized Representative.

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- b. The second/final appeal is to the Governor and must be made within 60 days from the date of written notice of the determination made on the first appeal.

XI. PROJECT COMPLETION AND CLOSEOUT

A. Disbursement of State Funds

Approved project worksheets, state mission assignments and/or state project agreements are the basis for disbursing funds to sub-recipients/applicants in accordance with this plan and IBHS policies.

IBHS will disburse funds to the sub-recipient/applicant after the scopes of work have been completed. Funds may be disbursed by the state to sub-recipients/applicants through a request for an advance of funds, reimbursements for partial payments based on actual expenditures, or upon completion of the project and submittal of all required back-up documentation. Typically, the sub-recipient/applicant will have to pay for all disaster-related costs and then submit all required back-up documentation to IBHS/FEMA for reimbursement. Progress payments will be made on a case-by-case basis.

IBHS Recovery Coordinator will review project worksheets and cost estimates, final submitted back up documentation. When applicants submit claims for reimbursement, recovery coordinator and budget assistant will review claim and back up documentation together. Once review is complete and eligible cost have been verified, budget assistant will create an accounting request. This request will include the amount of drawdown of federal funds, the Federal and State reimbursement amount, the “book” of local funds into the state accounting system. Accounting request is sent to with program approval to finance section chief, who will verify account codes for accuracy, give final approval and forward to accounting for drawdown and payment processing.

1. Sub-recipient/Applicant Disbursement Procedure

- a. Sub-recipient/applicant submits Request for Reimbursement (RFR) to IBHS Finance Section- Recovery Coordinator (see form in Appendix H).
- b. IBHS Disaster Recovery Coordinator verifies eligibility.
- c. IBHS sends Statement of Documentation and document review findings with request for corrections and/or additional information to sub-recipient/applicant (see form in Appendix H).
- d. Sub-recipient/applicant approves and returns Statement of Documentation to IBHS.
- e. IBHS Disaster budget assistant creates pay memo identifying federal, state and local share.
- f. IBHS Disaster Recovery Coordinator forwards request to Finance Section Chief for approval

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- g. State Resource Office (Accounting) processes request:
 - 1) Draws down funds
 - 2) Pays sub-recipient/applicant (federal/state)
 - 3) Books local match
 - h. IBHS sends final disbursement letter.
2. Small Projects: Final payment of the federal share of these projects will be made to the Recipient upon approval of the project worksheet. The recipient will make payment of the federal share to the sub-recipient/applicant as soon as practicable after federal approval of funding. Before the close out of the disaster contract, the Recipient must certify that all such projects were completed in accordance with FEMA

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approval and that the state contribution to the non-federal share, as specified in the FEMA-State Agreement, the approved administrative plan, and according to state statute, has been paid to each sub-recipient/applicant. The federal payment for small projects shall not be reduced if all of the approved funds are not spent to complete the project. However, failure to complete a project may require that the federal payment be refunded. The sub-recipient/applicant will be responsible for contributing the non-federal share; however, the state may reimburse the sub-recipient/applicant pursuant to Chapter 10, Title 46, Idaho Code, or as otherwise directed by the Governor (see Appendix B). (Note: 44CFR requires FEMA to pay 75 percent of small project costs based on estimates. Situations will arise where FEMA contributes greater than the 75 percent of actual costs for a project. This results in the reduction and potential elimination of all non-federal share project requirements for the Recipient and/or sub-recipient/applicant.)

3. **Large Projects:** Large project funding is based on documented actual costs. Because of the complexity and nature of most large projects, however, work typically is not complete at the time of the FEMA approval of the project worksheets. Therefore, most large projects initially are approved based on estimated costs. Funds generally are made to the sub-recipient/applicant by the state on a progress payment basis as work is completed. When all work is completed, IBHS performs a reconciliation of actual costs and transmits that information to FEMA for final funding adjustment.

B. Project Completion and Closeout

Upon completion of all approved work, the sub-recipient/applicant will be required to submit documents to confirm completion of work. If an approved project is not completed, the sub-recipient/applicant may be required to return all funding provided for the project.

FEMA only requires final inspections on large projects; however, the state may choose to complete final inspections on all project worksheets, state mission assignments and/or project agreements. For projects of a technical nature, a qualified member of an applicable state agency may assist in the final inspection.

IBHS will conduct a review of the project's documentation in order of receipt of the sub-recipient/applicant project cost summary to determine eligibility of completed work and costs.

1. **State Mission Assignments and Project Agreements**
 - a. The sub-recipient/applicant must notify IBHS of mission/project completion.
 - b. The state may complete a final inspection
 - c. The state will review the sub-recipient/applicant cost documentation, determine eligibility of completed work and costs,

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- and send the sub-recipient/applicant a Statement of Documentation (see sample in Appendix H).
- d. The sub-recipient/applicant must return the Statement of Documentation, acknowledging the amount determined eligible by IBHS and certifying that all work was completed in accordance with funding approvals and that all claims have been paid in full. Upon receipt of the Statement of Documentation, the sub-recipient/applicant will be reimbursed the eligible amount.
 - e. The state will notify the sub-recipient/applicant their mission/project has been completed and closed.
 - f. The state will close the state mission/project.
2. FEMA Small Projects [44 CFR 206.205(a)]
- a. The sub-recipient/applicant must notify the state of project completion.
 - b. The state may complete a final inspection.
 - c. The state will review the sub-recipient/applicant cost documentation, recommend eligibility of completed work and costs, and send the sub-recipient/applicant a Statement of Documentation Report (see Appendix H).
 - d. Upon receipt of the Statement of Documentation Report, the state will:
 - 1) Submit the P.4 Project Completion and Certification Report to FEMA (see form in Appendix H) and request closure of the subgrant application. Upon receipt of FEMA confirmation of closure, the state will send the sub-recipient/applicant a copy of the closure letter.
 - 2) The applicant will be responsible for contributing the non-federal share; however, the state may reimburse the applicant pursuant to Chapter 10, Title 46, Idaho Code, or as otherwise directed by the Governor.
3. FEMA Large Projects:
- a. The sub-recipient/applicant will notify the state of project completion.
 - b. The state will complete a final inspection or confirmation of work completed on work items not completed at the time of project formulation.
 - c. The state will review the sub-recipient's/applicant's cost documentation, recommend eligibility of completed work and costs, and work with the sub-recipient/applicant to complete the Statement of Documentation (SOD) (see form in Appendix H).
 - d. The sub-recipient/applicant will submit a completed and signed SOD to the state.
 - e. Upon receipt of the SOD from the sub-recipient/applicant, the state will prepare the Statement of Documentation/Final Inspection Report (SOD/FIR) for submission to FEMA.

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- f. After the SOD/FIR is prepared, it will be sent to FEMA Region X for closure.
- g. If a final version of the project worksheet is required due to a determination of additional costs deemed eligible or a reduction of costs, the state will notify the sub-recipient/applicant and inform them the change in funds will be determined by FEMA.
- h. Upon receipt of a final version project worksheet from FEMA, the state will reimburse the sub-recipient/applicant any remaining funds from their project worksheet.
- i. Upon receipt of FEMA confirmation of project worksheet closure, the state will send the sub-recipient/applicant a copy of the closure letter.

C. Project Closeout Certifications

The sub-recipient/applicant is responsible for notifying the SPAGS when project worksheets, state mission assignments and/or state project agreements are complete. IBHS will close individual subgrant applications.

- 1. Small project certifications require that:
 - a. The projects were completed.
 - b. The sub-recipient/applicant is responsible for contributing the non-federal share; however, the state may reimburse the sub-recipient/applicant pursuant to Chapter 10, Title 46, Idaho Code, or as otherwise directed by the Governor (see Appendix B).
- 2. Large project certifications require that:
 - a. Reported costs were incurred in the performance of eligible work.
 - b. A final inspection was completed.
 - c. Completed work was in compliance with the project worksheet scope of work.
 - d. Payments for the project were made in accordance with 2 CFR §200.305.
 - e. A report of actual eligible costs for each large project is required at project completion. If actual cost exceeds the approved amount, additional information supporting and explaining the additional claimed costs will be submitted to FEMA.
- 3. Upon completion and certification of both small and large projects, IBHS will request FEMA close the sub-recipient/applicant.

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D. Recoupment of Federal Funds

If, for various reasons, excess federal funds have accumulated for an award or funds are returned to the agency by a vendor or subrecipient subsequent to the close of a federal award, a warrant is issued to the grantor using transaction code 283.

If, for various reasons, excess federal funds have accumulated for an award, Payment Management System (PMS) requests can be adjusted to correct the overage by requesting a negative amount on the award with too much cash offset by a request for cash on another award.

E. Federal, State and Local Cost Sharing

When disasters and emergencies occur, the magnitude of work can seem overwhelming. Often, the work is different from the work you usually accomplish, and there is a tremendous amount of it. FEMA is not able to help you with all of your costs in a Presidentially declared major disaster or emergency. The costs are shared amongst the state, federal and local entities.

After a Presidential declaration has been made, FEMA will publish in the Federal Register the President's decision on which areas are eligible for assistance and the types of assistance available. The Federal share will always be at least 75 percent of the eligible project costs and may be more.

All applicants, including Private Non-Profit entities are subject to the cost share outlined in the FEMA-State Agreement .

COST SHARE CHART

Public Entities and Tribal Governments – 75% Federal Share
25% Non-Federal Share*

*(Non-Federal Share of 25% of eligible costs is split 40% Local and 60% State).

Note: If the Federal Share of eligible costs is affected by FEMA's Debris Removal Pilot Program 60% of the Non-Federal share is provided by the State and 40% of the Non-Federal share is provided by the Local entity.

Private Non-Profit Entities – 75% Federal Share
25% Non-Federal Share

Non-Federal Share is provided by the Private Non-Profit entity and there is no State or Local participation.

XII. PROGRAM MANAGEMENT

A. Grant Management

1. Direct Costs

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- a. In accordance with 44 CFR §207.6(c), direct administrative costs should be considered during project formulation.
- b. Each sub-recipient/applicant should include direct administrative costs as a part of each project worksheet.
- c. IBHS (recipient) will estimate direct costs for each sub-recipient/applicant and submit a draft project worksheet
- d. IBHS will track direct administrative costs attributable to a federal disaster project worksheet. IBHS will consider the complexity of the project worksheet, scope of work, and the estimated project worksheet closure date. IBHS will track direct, project-specific costs as outlined in FEMA Disaster Assistance Policy 9525.9 and as outlined in Appendix M.

2. Section 324 Management Costs

Section 324 management costs will be used for a common or joint purpose benefiting more than one cost objective (indirect costs) that are not readily assignable (direct costs) to the cost objectives specifically benefited. Due to limited management costs, Idaho will not pass through any management costs to the sub-recipient/applicant.

- a. Common Activities for Section 324 Costs
 - 1) Sub-recipient/Applicant Briefing and Kickoff Meetings
 - 2) Joint Field Office operations and support
 - 3) Sub-recipient/applicant meetings, conference calls, correspondence
 - 4) Monitoring of disaster status in FEMA online program (EMMIE)
 - 5) Administrative tasks, including budgeting, budget monitoring and audit, disaster level documentation, overall sub-recipient/applicant tracking, monitoring, and closeout, and application of CFR regulations.
 - 6) Training, programmatic training, and Idaho Emergency Operations Center training/exercises
- b. Personnel Requirements for Section 324: Below are IBHS estimates of the management cost requirements. Under current PA guidelines and policies, it is not anticipated that the 324 management costs will fully support the state expenditures.

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Sample Management Cost Budget (18 mos)

		Rates with benefits @ 40%	JFO Support		Estimated Costs		Total
			# Hours/Week	Total # Hrs x 4 wks	# Hours/Week	Total # Hrs x 68 weeks	
Labor	Governor's Authorized Representative	\$75.10	40.00	\$12,016.00	1	\$5,106.80	\$17,122.80
	Deputy Governor's Authorized Representative	\$52.28	40.00	\$8,364.80	1	\$3,555.04	\$11,919.84
	Area Field Officer	\$46.90	40.00	\$7,504.00	2	\$6,378.40	\$13,882.40
	Recovery Coordinator	\$32.58	40.00	\$2,527.20	10.00	\$22,154.40	\$27,367.20
	Emergency Mgmt Specialist	\$32.41	40.00	\$5,185.60	10.00	\$22,038.80	\$27,224.40
	Budget Assistant	\$24.36	40.00	\$3,897.60	25.00	\$41,412.00	\$45,309.60
	Program Assistant	\$21.00	40.00	\$3,360.00	7.50	\$10,710.00	\$14,070.00
	HMGP Program Manager	\$42.15	40.00	\$6,744.00	0.00	\$0.00	\$6,744.00
Contract	Project Inspector	\$24.60	40.00	\$3,936.00	2.00	\$3,345.60	\$7,281.60
Materials	Travel			\$27,000.00		\$3,000.00	\$30,000.00
	Office supplies			\$100.00		\$850.00	\$950.00
				TOTAL		\$118,551.04	\$201,871.84
						\$403,743.68	

- c. Procedures for Expending Section 324 Costs:
- 1) A disaster budget is specifically assigned for Section 324 management costs. Costs coded to this budget may include force account labor, contract labor, materials/supplies, travel, and training.
 - 2) All force account labor and contract labor for management of the disaster is coded and tracked to a specific PCA code.
 - 3) Unless specifically purchased for the disaster, materials and supplies charged to Section 324 management costs are assigned proportionately to the disaster based on the level of activity compared to other active disasters.
- d. Procedures for Reviewing Section 324 Costs: IBHS will review all Section 324 management costs. A STARS report will be printed, listing all coded Section 324 costs. The IBHS Finance staff and the Recovery Coordinator will compare the STARS reports to the supporting documentation provided by the State Resource Office. Supporting documentation will be reviewed and compiled for accuracy and coding, including timesheets, payroll records, contracts, invoices, and receipts. Any cost coding errors will be corrected and changes reflected on a new STARS report. The periodicity of this review may vary depending on the magnitude of the disaster.
- e. Plan for Ensuring Sufficient Funds are Budgeted for Grant Closeout: It is not expected that the lock-in amount will be sufficient to cover all management costs, including that of closeout. As a result, the state will absorb all costs associated

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with closing out the disaster that exceeds the available management costs.

- f. Closeout Procedures for Management Costs: Upon completion and closeout of all sub-recipient/applicant project worksheets, IBHS will determine a final date when management costs will be charged for the disaster. A review and audit of financial records for costs assigned to the disaster through the final date will be completed and a final closeout document sent to FEMA for review and approval. Upon FEMA approval of eligibility, the final drawdown of funds will be completed.
- g. Implementation of Section 324
 - 1) In accordance with 44 CFR Part 207, the state will receive, after providing adequate documentation, 3.34% of the federal share of the estimated eligible costs. Based upon the magnitude of the disaster, the state will pass through 0% to the sub-recipients/applicants.
 - 2) These funds will be used to provide the state an indirect administrative allowance and to partially reimburse the state for costs associated with the administration and management of the Public Assistance Grant program.
- h. Grant Management Project Worksheets - Determination of Management Cost Funding
 - 1) Between 30 and 35 days after the declaration date, FEMA will provide the state the preliminary lock-in amount for management costs based on the projections at that time of the federal share.
 - 2) At 6 months after the date of declaration, FEMA will revise the state preliminary lock-in amount for management costs based on the projections at that time of the federal share.
 - 3) At 12 months after the date of declaration, FEMA will determine the final state lock-in amount for management costs based on the projections at that time of the federal share.
- i. Procedures for Requesting Management Cost Funding
 - 1) Following notification by FEMA of the preliminary lock-in amount and within 120 days from the declaration date, the state will submit to the Regional Administrator a request with the documentation to support costs and activities for which the projected lock-in for management costs funding will be used. This documentation will include a description of the activities, projected personnel requirements, and other costs related to the management of the program for that disaster. Documentation to support the management activities and associated costs will include the state's plan for expending and monitoring the funds. If the available 324 costs are depleted, any closeout funds needed will be covered by the Disaster Emergency Account.
 - 2) FEMA will review the documentation for eligible costs and activities following receipt of the initial grant management

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request and supporting documentation. FEMA will make eligibility determinations. The initial obligation will be 25 percent of the preliminary lock-in amount identified at the 30-35 day time period.

- 3) If the initial request is denied, then the state will have 30 days to submit a revised request for consideration and approval.
- 4) At 6 months after the declaration date, the state may request an additional obligation of 10 percent of the management cost funds of the revised 6 month preliminary lock-in amount through a version to the original request (project worksheet). The version will include documentation to support why additional funding is needed.
- 5) At 12 months after the declaration date, FEMA will notify the state of the final lock-in amount. The state will submit a revision to the original project worksheet as well as an updated narrative, based upon the final lock-in amount, to the Regional Administrator [44 CFR207.7 (f)].

j. Performance Period

- 1) For major disaster declarations, the Recipient may expend management cost funds for allowable costs for a maximum of 8 years from the date of the major disaster declaration or 180 days after the latest performance period date of a non-management cost project worksheet, whichever is sooner.
- 2) The period of availability may be extended only at the written request of the Recipient, with the recommendation of the Regional Administrator, and with the approval of the Chief Financial Officer. The Recipient must include a justification in its request for an extension and must demonstrate that there is work in progress that can be completed within the extended period of availability.

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- k. Management Costs Allocation
 - 1) Idaho will not pass through to sub-recipients/applicants any percentage or amount of the management costs made available under 44 CFR Part 207. See Appendix D for definitions of direct and indirect costs.
 - 2) Sub-recipient/applicant will assume all costs associated with administration of disaster grants that cannot be identified separately and assigned to a specific project.

B. Records and Reports

1. Quarterly Reports

- a. Sub-recipient/Applicant Financial Status and Progress Report: IBHS shall receive Sub-recipient/Applicant Financial Status and Progress Reports (see form in Appendix H) for each FEMA award from sub-recipients/applicants. This information will be utilized to assist IBHS in the grant monitoring process, to apply any “special considerations” to sub-recipients/applicants, and to develop the PA Grant Quarterly Report to FEMA. The SPAGS will contact sub-recipients/applicants with funds in jeopardy and assist them in resolving the situation.
- b. PA Grant Quarterly Report: IBHS will submit a PA Grants Quarterly Report based on detailed reports of expenditures with adequate backup documentation to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes and include a breakout of expenditures considered to be statutory administrative costs and/or state management administrative costs under 44 CFR §206. The report shall include details on the progress of each project, the status of payments, and the estimated level of completeness by category of work.
- c. Federal Financial Report 425: State Resource Office staff will prepare and submit electronically Federal Financial Report 425 (see form in Appendix I) within 30 days after the close of a quarter. A certified copy is available via the Payment Management System on the Department of Health & Human Services Division of Payment Management website.
- d. Quarterly reporting begins upon final approval of federal project. Failure to provide quarterly reports may result in funding being withheld or withdrawn. Quarterly reporting periods are:
 - 1) January 1 to March 31
 - 2) April 1 to June 30
 - 3) July 1 to September 30
 - 4) October 1 to December 31

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2. Record Retention

The sub-recipient/applicant will be required to keep complete records of all work (i.e. receipts, checks, job orders, contracts, equipment usage documentation and payroll information) as follows:

Federal:

1. Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. The only exceptions are the following:

- a. If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- b. When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- c. Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- d. When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- e. Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- f. Indirect cost rate proposals and cost allocations plans. This paragraph applies to the following types of documents and their supporting records: indirect

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cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

(1) If submitted for negotiation. If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.

(2) If not submitted for negotiation. If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

2. 2 CFR §200.355 details methods for collection, transmission and storage of information.

In accordance with the May 2013 Executive Order on Making Open and Machine Readable the New Default for Government Information, the Federal awarding agency and the non-Federal entity should, whenever practicable, collect, transmit, and store Federal award-related information in open and machine readable formats rather than in closed formats or on paper. The Federal awarding agency or pass-through entity must always provide or accept paper versions of Federal award-related information to and from the non-Federal entity upon request. If paper copies are submitted, the Federal awarding agency or pass-through entity must not require more than an original and two copies. When original records are electronic and cannot be altered, there is no need to create and retain paper copies. When original records are paper, electronic versions may be substituted through the use of duplication or other forms of electronic media provided that they are subject to periodic quality control reviews, provide reasonable safeguards against alteration, and remain readable.

3. Access to Records

(a) Records of non-Federal entities. The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, must have the right of access to any documents, papers, or other records of the non-Federal entity which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the non-Federal entity's personnel

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for the purpose of interview and discussion related to such documents.

(b) Only under extraordinary and rare circumstances would such access include review of the true name of victims of a crime. Routine monitoring cannot be considered extraordinary and rare circumstances that would necessitate access to this information. When access to the true name of victims of a crime is necessary, appropriate steps to protect this sensitive information must be taken by both the non-Federal entity and the Federal awarding agency. Any such access, other than under a court order or subpoena pursuant to a bona fide confidential investigation, must be approved by the head of the Federal awarding agency or delegate.

(c) Expiration of right of access. The rights of access in this section are not limited to the required retention period but last as long as the records are retained. Federal awarding agencies and pass-through entities must not impose any other access requirements upon non-Federal entities.

4. Restriction on public access to records.

(a.) No Federal awarding agency may place restrictions on the non-Federal entity that limit public access to the records of the non-Federal entity pertinent to a Federal award, except for protected personally identifiable information (PII) or when the Federal awarding agency can demonstrate that such records will be kept confidential and would have been exempted from disclosure pursuant to the Freedom of Information Act (5 U.S.C. 552) or controlled unclassified information pursuant to Executive Order 13556 if the records had belonged to the Federal awarding agency. The Freedom of Information Act (5 U.S.C. 552) (FOIA) does not apply to those records that remain under a non-Federal entity's control except as required under §200.315 Intangible property. Unless required by Federal, state, local, and tribal statute, non-Federal entities are not required to permit public access to their records. The non-Federal entity's records provided to a Federal agency generally will be subject to FOIA and applicable exemptions.

State:

For state disasters, state disaster records will be retained for three years from the termination of the state disaster proclamation. State disaster sub-recipients/applicants will be notified to retain records for three years from the date of their notification of project/mission closure.

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During this three-year period, all project worksheets, project agreements and missions assignments are subject to reviews or audits. Sub-recipients/applicants will be advised to retain records and supporting documentation for a minimum of three years after closeout of items associated with that sub-recipient/applicant.

This does not supersede any state or local requirements that exceed the 3 year minimum.

3. Closeout:

IBHS will close each sub-recipient's/applicant's file once its small and large projects are completed. Projects will be closed out in accordance with 44 CFR §206.205

- a. Small Projects: After IBHS has determined that all work has been completed, all necessary documents have been received, and any appeal for small project overruns has been reconciled, projects will be closed out.
- b. Large Projects: After IBHS has determined that all work has been completed, all necessary documents have been received, the costs for each individual large project have been reconciled, all project payments have been made, and no further action is pending or anticipated (including litigation or lawsuits), IBHS will request sub-recipient/applicant closeout by FEMA.
- c. Disaster: When all sub-recipients/applicants have been closed out and all eligible funding has been reconciled (including statutory administrative costs and/or state management administrative costs), IBHS will request that FEMA close out the disaster. Excess funds or earned income will be returned promptly to FEMA. The closeout of a grant does not affect:
 - 1) The federal or state agency's right to disallow costs and recover funds on the basis of a later audit or other review.
 - 2) The Recipient's obligation to return funds due as a result of later refunds, corrections, or other transactions.
 - 3) Records retention as required by 2 CFR §200.333-337.
 - 4) Property management requirements in 2 CFR §200.310 – 316.
 - 5) Audit requirements in 2 CFR 200 Subpart F.

C. Financial Management

1. State and federal expenditures and revenues are tracked within the State Accounting and Reporting System (STARS). The accounting structure includes necessary elements to provide adequate reporting of receipts and expenditures. The process leading to the creation of the structure is:
 - a. Activate state EOC

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- b. Declare state disaster
- c. Create state accounting structure (State Resource Office and IBHS Finance and Disaster Recovery Units)
- d. Track all costs in accordance with state accounting structure
- e. Cost reimbursement by the IBHS Disaster Recovery Unit
- f. If escalated to a federal declaration:
 - 1) Create federal accounting structure (State Resource Office and IBHS Finance and Disaster Recovery Units)
 - 2) Track all costs in accordance with federal accounting structure
- g. Recode state declaration costs to federal declaration
- h. Cost reimbursement by the IBHS Disaster Recovery Unit

The state's financial system enables tracking funds by disaster as well as tracking the non-federal cost share not provided by the state. The accounting structure is established in STARS to track expenditures by disaster. The expenditure codes are set up unique to the particular disaster. Within STARS are sub-object codes which are used to identify the specific nature of the expenditure. The state's STARS accounting system can account for both state match as well as local (in-kind) match with distinct accounting transaction codes.

After the payment is processed, the IBHS Disaster Recovery Unit is notified. The IBHS Disaster Recovery Unit verifies payments have been made from the appropriate locations. The Finance Section, working with the Military Division State Resource Office, will process and submit drawdown requests via the Payment Management System (PMS).

- 2. The SPAGS is responsible for the grant management of all project worksheets, state mission assignments and/or state project agreements to ensure projects are completed as outlined in the scope of work, reports are timely, and documentation is received for all expenditures. Requests for reimbursements from sub-recipients/applicants on a project worksheet, state mission assignment and/or state project agreement are reviewed and approved by three levels: the SPAGS, the Finance Section and the Military Division State Resource Office.
- 3. The state draws down funds in advance of payment to the sub-recipient/applicant. In order to minimize any potential for program income, once a drawdown is accomplished, the payment for this sub-recipient/applicant will be made within five (5) working days.
- 4. The state will immediately return, upon discovery, federal funds that are excess to program needs, including interest earned in excess of \$500.
- 5. The real and personal property acquired by and for the State with federal grant funds, including items with a \$500 value or greater will be maintained within the Military Division's fixed asset system (FAS). The FAS tracks serial number, property identification tag, location, cost, date

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or other tracking data. A physical inventory will be conducted annually and reconciled with property records at least every two years. The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer at the direction of the awarding agency (see Appendix I).

6. State or local procurement regulations in support of 2 CFR §200.317 - 326 will be followed when purchasing or disposing of property equipment, goods, and services:
 - a. Purchasing Process
 - 1) Requisitioner
 - i. Identify materials and/or services needed
 - ii. Identify appropriate cost code to charge
 - 2) Approver
 - i. Verify need
 - ii. Verify funding
 - 3) Finance
 - i. Verify funding availability
 - ii. Verify cost coding
 - 4) Purchasing
 - i. Create purchase order
 - ii. Identify vendor
 - iii. Acquire materials and/or services
 - b. Receiving Process
 - 1) State Resource Office (Accounting)
 - i. Verify invoice
 - ii. Verify purchase order
 - iii. Verify receipt of materials and/or services through requestor/receiving agent
 - iv. Pay vendor
 - c. Disposition Process
 - 1) Originating Department
 - i. Identify equipment to be disposed of by asset inventory number.
 - ii. Notify State Resource Office
 - iii. Relinquish property
 - 2) If the value of the equipment is greater than \$5,000, the federal awarding agency will be contacted for disposition instructions using forms SF-428, SF-428C(attachment I)
 - 3) For Recipient and sub-recipients/applicants, the procedure identified in 2 CFR §200.313 (b), (c) and (e) will be followed.
 - 4) All disposition actions must be in accordance with Idaho regulations and FEMA Policy #9525.12, "Disposition of Equipment, Supplies and Salvaged Materials."

D. Plan Effective Date, Development and Maintenance

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1. This Administrative Plan is in effect January 1, 2016, through December 31, 2016. The plan will also be reviewed and updated as necessary, before implementation of the applicable program.
2. IBHS will amend this plan whenever necessary to reflect current policy guidelines and any new or revised federal statutes or regulations or a material change in any state law, organization, policy, or state agency operation that is relevant to the state's administration of the State's Disaster program, Public Assistance program. IBHS and FEMA Region X personnel worked cooperatively in the preparation and development of this plan. IBHS will obtain FEMA approval of the amended plan and its effective date.