

Iowa Homeland Security and Emergency Management Department



Iowa Public Assistance Administrative Plan

DR-4557

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Introduction

The mission of FEMA’s Public Assistance (PA) Program is to provide assistance to State, Territorial, Indian Tribal, and local governments, and certain types of PNP organizations so that communities can quickly respond to and recover from emergencies or major disasters declared by the President. The Public Assistance Administrative Plan sets forth procedures to implement the PA Program subsequent to an emergency or major disaster declaration by the President.

Plan Development and Maintenance

The Iowa Homeland Security and Emergency Management Department (HSEMD) is responsible for the administration of the PA Program in accordance with current Federal laws, rules and regulations within the state of Iowa and the development and maintenance of the Public Assistance Administrative Plan. HSEMD will update the Public Assistance Administrative Plan on an annual basis and subsequent to a Public Assistance Emergency or Disaster Declaration to ensure compliance with applicable laws to reflect regulatory, policy or procedural changes.

Authorities and References

State

Iowa Constitution

Code of Iowa, Chapter 22, Examination of Public Records

Code of Iowa, Chapter 29C, Emergency Management

Code of Iowa, Chapter 455B.292A, National Flood Insurance Program – Participation Required

Iowa Emergency Operations Plan

Federal

Robert T. Stafford Disaster Relief and Emergency Assistance Act (Public Law 93-288, as amended, 42 U.S.C. 5121 et seq.)

- Disaster Recovery Reform Act
 - o Section 1215 Management Costs
 - o Section 1235(b) Consensus-Based Codes and Standards
 - o Section 1230(a) Common Interest Community Eligibility

Code of Federal Regulations – Title 2

Code of Federal Regulations – Title 31

Code of Federal Regulations – Title 44

FEMA Disaster Assistance Policy Publications

- Public Assistance on Donated Resources for Emergency and Permanent Work
- Public Assistance Policy on Stafford Act Section 705

- Public Assistance Policy on Insurance

Subrecipient Certification for Small Projects with Category B-G Completed Work

Public Assistance Management Costs Standard Operating Procedure

Damage Assessment Operations Manual

Public Assistance Program and Policy Guide

State-Led Public Assistance Guide

Procurement Disaster Assistance Team (PDAT) Field Manual

Program Administration and Logistics

General

Through the PA Program, FEMA provides supplemental Federal emergency and disaster grant assistance for debris removal, emergency protective measures, and the restoration of eligible disaster-damaged, publicly owned facilities and the facilities of certain PNP organizations to their pre-disaster function, capacity and design as governed under Federal laws, rules and regulations. The PA Program also encourages protection of these damaged facilities from future events by providing assistance for hazard mitigation measures.

Staffing Resources and Responsibilities

Iowa Homeland Security and Emergency Management Department

Iowa Code, Chapter 29C, has designated HSEMD as the state agency responsible for management and administration of the PA Program.

The director of HSEMD, or his/her designee, serves as the Governor's Authorized Representative (GAR). The HSEMD Director will make recommendations to the Governor in the appointment of a State Coordinating Officer (SCO).

The PA staffing pattern will be flexible and capable of expansion depending upon the type of emergency and/or disaster; the estimated subrecipients; and the estimated projects.

Governor's Authorized Representative (GAR)

- Provides executive oversight and direction of the emergency or disaster response and recovery on behalf of the Governor.
- Executes necessary documents on behalf of the state

Alternate Governor's Authorized Representative (AGAR)

- Assists the GAR in oversight and direction of the emergency or disaster response and recovery
- Executes necessary documents on behalf the state
- Acts for the GAR when necessary

State Coordinating Officer (SCO)

- Monitors program activities in the declared area
- Ensures the state complies with 2 CFR part 200.331(a)-(h). Requirements for pass-through entities
- Coordinates state activities for the GAR between state, local and federal officials
- Advises the GAR on project approval, implementation and status
- Acts as liaison between the GAR and the Federal Coordinating Officer (FCO)
- Coordinates the gathering and analyzing of damage assessment information
- Ensures the Governor's request for federal assistance is prepared
- Oversees daily operation of programs
- Initiates state administration of all emergency and/or disaster assistance programs

- Selects Joint Field Office (JFO) location in coordination with FEMA
- Coordinates state support for subrecipient project completion
- Submits budget to the FCO by close of the JFO for post operational period (six (6) to twelve (12) months, as agreed upon with the FCO)
- Ensures state participation in project development and reports in writing to the FEMA Regional Administrator within sixty (60) days of initial inspection, any damage not shown to PA teams
- Coordinates collection from subrecipients, repayment of funds advanced or paid illegally, as required by the FEMA-State Agreement

Alternate State Coordinating Officer (ASCO)

- Serves in the absence of the SCO
- Assists the SCO in program related matters
- Supervises JFO operations and staff
- Coordinates state public information activities
- Determines staffing and budgeting requirements necessary for program management
- Maintains frequent contact with the SCO and FCO

Public Information Officer (PIO)

- Maintains JFO representation
- Prepares and coordinates press releases with the GAR, AGAR and FEMA
- Publicizes availability of emergency and/or disaster assistance
- Coordinates preparation and distribution of flyers and posters
- Assists in the notification of potential subrecipients through the news media

State Public Assistance Officer (PAO)

- Advises and provides recommendations to the SCO and GAR concerning the execution and delivery of the PA Program
- Coordinates damage assessments
- Conducts staff training and supervises employees
- Provides technical assistance and guidance to subrecipients
- Determines eligibility of subrecipients and projects in conjunction with FEMA
- Reviews and responds to correspondence
- Ensures programmatic monitoring is completed as defined in the monitoring plan
- Briefs potential subrecipients on available assistance
- Ensures all support documents required for grants are submitted
- Forwards Request for Public Assistance (RPA) forms to FEMA within 30 days of designation
- Ensures subrecipients are informed of the requirements of the Single Audit Act
- Review and submits quarterly progress reports
- Oversees subrecipient compliance with procurement and contracting provisions
- Oversees audit review and audit response requirements of the recipient
- Leads and/or participates in assigned interagency task forces/committees

Deputy State Public Assistance Officer (DPAO)

- Coordinates damage assessments
- Compiles and provides analysis of damage assessment information
- Conducts staff training
- Provides technical assistance and guidance to subrecipients
- Assists the PAO in determining eligibility of subrecipients and projects in conjunction with FEMA
- Reviews and responds to correspondence
- Ensures programmatic monitoring is completed as defined in the monitoring plan
- Briefs potential subrecipients on available assistance
- Ensures all support documents required for grants are submitted
- Ensures Request for Public Assistance (RPA) forms are submitted to FEMA within thirty (30) days of designation
- Ensures subrecipients are informed of the requirements of the Single Audit Act
- Review and submits quarterly progress reports
- Oversees subrecipient compliance with procurement and contracting provisions
- Oversees audit review and audit response requirements of the recipient
- Leads and/or participates in assigned interagency task forces/committees

State Program Delivery Specialists

- Manages state operational objectives and priorities
- Regularly meets with subrecipients to track project progress and address issues and provide preventative solutions
- Ensures subrecipient compliance with applicable rules and regulations
- Provides technical grant management assistance to subrecipients
- Tracks and reports progress of field activities
- Dispute resolution
- Establishes working relationships and acts as a liaison with FEMA and subrecipients
- Participates in Exploratory Calls
- Attends Recovery Scoping Meetings
- Performs recipient grant application reviews
- Attends Recovery Transition Meetings

Program Delivery Managers (PDMG)

- Responds to inquiries regarding the PA Program in assigned area
- Ensures subrecipient awareness of PA Program requirements and availability
- Schedules and conducts Applicant Briefings, Recovery Scoping Meetings and Recovery Transition Meetings
- Schedules and conducts monitoring visits for post-JFO activity
- Write Damage Description and Dimension (DDD) and review projects in assigned areas
- Review RPAs and funding requests
- Request information from subrecipients to clear suspended projects and reviews information for applicability

- Conducts site inspections to ensure compliance with all PA requirements for post-JFO activity
- Ensures completion of Quarterly Progress Reports
- Completes project and grant closure requirements
- Leads and/or participates in assigned interagency task forces/committees

Site Inspector (SI)

- Assess damage
- Collect data to create the Damage Description and Dimensions (photos, sketches, measurements, etc.)

Site Inspector (SI) Task Force Lead

- Oversight of the site inspection process
- Ensure the proper completion of site inspections
- Review Damage Description and Dimensions
- Provide technical support in the field

State Public Assistance Finance Officer

- Prepares request for federal assistance (SF424 and FEMA form 20-20)
- Prepares budgets
- Creates and maintains grant administration files, financial spreadsheets and EMGrants Pro
- Monitor's EMMIE for project bundles; prints out necessary documents and ensures transmittal to subrecipients
- Ensures the completion of the funding agreement prior to issuance of payment
- Process expenditure payments
- Draw-down and reconciliation of federal funds
- Prevent duplication of payments through verification process
- Review warrants for accuracy
- Reviews accuracy of pay requests received from HSEMD staff
- Assures subrecipients meet the requirements of the Single Audit Act
- Prepares and submits Quarterly and final financial status reports (SF425)
- Prepares and submits monthly reports on the expenditure of state funds to the Executive Council
- Responds to inquiries on financial issues
- Prepares and submits subrecipient closeout requests to FEMA
- Prepares and submits HSEMD grant management costs claims to FEMA
- Reconciles agency, state accounting, and federal sub-account financial records in accordance with approved budgets and allocations
- Monitors budgets, cost tracking and reconciliation of management and administrative funding
- Assist auditors
- Leads and/or participates in assigned interagency task forces/committees

State Hazard Mitigation Officer (SHMO)

- Maintains JFO representation
- Conduct follow-up actions to assure that timely and adequate local and state hazard mitigation actions are taken
- Assist subrecipients in developing mitigation projects
- When possible, arrange for state funding or technical assistance to eligible subrecipients for the purpose of accomplishing state-approved hazard mitigation actions
- Assist the planning team in reviewing and updating existing hazard mitigation plans or in developing new hazard mitigation plans as may be scheduled by the GAR and requested by the FEMA Regional Administrator
- Arrange for state inspection or audit to verify compliance with approved hazard mitigation measures
- Submit a final report of compliance with hazard mitigation requires by state and local governments to the FEMA Regional Administrator for review and acceptance
- Leads and/or participates in assigned interagency task forces/committees

Public Assistance Administrative, Operational and Technical Support Staff

- Provide filing and general office support
- Assist the PA Financial Officer in tracking of PA expenditures
- Provide information technology related services to ensure proper accessibility and functions necessary for the performance of grant related financial and accounting systems
- Assist in program related operational planning, development of program reporting and maintenance of reports
- Assists with the entry and compilation of RPAs, project worksheets and case management file (CMF) to the Emergency Management Mission Integrated Environment (EMMIE)

Iowa Department of Transportation (IDOT)

- May provide personnel to conduct preliminary damage assessments (PDA) and project worksheet preparation
- May provide personnel to conduct reviews of project worksheets for accuracy and completeness
- May provide personnel for interim and final inspections
- Reviews and provides unit cost information
- Upon request from HSEMD, maintains JFO representation to ensure timely review of project worksheets
- Leads and/or participates in interagency task forces/committees

Iowa Department of Natural Resources (IDNR)

- May provide personnel to conduct preliminary damage assessments (PDA) and project worksheet preparation
- May provide personnel to conduct reviews of project worksheets for accuracy and completeness

- May provide personnel for interim and final inspections
- Provide floodplain maps
- Determine and promote subrecipient and community National Flood Insurance Program (NFIP) participation
- Upon request from HSEMD, maintains JFO representation to ensure timely review of project worksheets
- Leads and/or participates in interagency task forces/committees

Iowa Department of Public Health (IDPH)

- May provide personnel to conduct preliminary damage assessments (PDA) and project worksheet preparation
- May provide personnel to conduct reviews of project worksheets for accuracy and completeness
- May provide personnel for interim and final inspections
- Reviews and provides unit cost information
- Upon request from HSEMD, maintains JFO representation to ensure timely review of project worksheets
- Leads and/or participates in interagency task forces/committees

Secretary of State

- Assist in confirming eligibility of private non-profit organizations, when required

State Attorney General's Office

- Provides legal advice

Iowa Department of Administrative Services

- Advises local governments of state requirements for purchasing and contracting

Iowa State Treasurer

- Assists local governments with record keeping systems and provides management services

Iowa Department of Management

- Provides local and state budget information

Office of the State Auditor

- Perform audits as requested or required
- Provide documentation guidance to subrecipients
- Provide staff for Applicant Briefings as needed
- Provides JFO representation if requested

Presidential Declaration

State

If the Governor determines that federal assistance is needed, HSEMD prepares a request letter to the President (through the FEMA Region VII Administrator) for a Presidential Declaration. The basis

and information included within the declaration request will be pursuant to 44 C.F.R §206.36 and must be submitted within thirty (30) days of the occurrence of the incident in order to be considered.

The thirty (30) day period may be extended by the Assistant Administrator for the Disaster Assistance Directorate, provided that a written request for an extension is submitted by the Governor, or Acting Governor, during the thirty (30) day period. The extension request will stipulate reasons for the delay.

Federal

The Regional Administrator shall provide written acknowledgement of the Governor's request.

Based on information obtained by the joint FEMA/State preliminary damage assessments (PDA) of the affected area(s) and consultations with appropriate state and federal officials and other interested parties, the Regional Administrator shall promptly prepare a summary of the PDA findings. The data shall be analyzed and submitted with a recommendation to the Assistant Administrator for the Disaster Assistance Directorate in accordance with 44 C.F.R §206.37. Based on all information available, the FEMA Administrator will forward a recommendation with the request to the President of the United States.

If the request is denied, the state has thirty (30) days from the date of the letter denying the request to submit an appeal to FEMA Headquarters (through the Regional Administrator). The appeal must provide new information not previously available that will support the initial request.

If the request is granted, the Assistant Administrator for the Disaster Assistance Directorate will designate the types of assistance to be made available as well as the affected areas eligible for assistance.

Following a declaration by the President, the Governor, or the GAR, may request that additional areas or types of supplementary federal assistance be authorized by the Assistant Administrator for the Disaster Assistance Directorate. Such requests shall be accompanied by appropriate verified assessments and commitments by state and local governments to demonstrate that the requested designations are justified and that the unmet needs are beyond state and local capabilities without supplementary federal assistance. All supplemental requests must be submitted within thirty (30) days from the termination date of the incident, or thirty (30) days after the declaration, whichever is later. This period may be extended by the Assistant Administrator for the Disaster Assistance Directorate provided that a written request is made within the thirty (30) day period.

FEMA/State Agreement

Upon declaration, the Governor and the FEMA Regional Administrator shall execute a FEMA/State Agreement. The FEMA/State Agreement states the understandings, commitments, and conditions for assistance under which FEMA assistance shall be provided. This agreement imposes binding obligations on FEMA, states, local governments and private non-profit organizations in the form of conditions for assistance which are legally enforceable. No FEMA funding will be authorized or provided until the FEMA/State agreement has been signed.

Joint Field Office

Upon the declaration of an emergency and/or a major disaster, HSEMD will coordinate with FEMA to activate a Joint Field Office (JFO) or Area Field Office (AFO), to begin administering the designated recovery programs. HSEMD and FEMA will coordinate the selection of the JFO/AFO facilities and publicize the location, telephone numbers and hours of operation via the news media.

Emergency Management Assistance Compact

The state of Iowa is a member of the Emergency Management Assistance Compact (EMAC). If the GAR and SCO determine during the course of a response and recovery operation that technical assistance is required beyond what state resources are able to supply, a request may be made for such assistance from other EMAC member states.

The formal request will be issued from the GAR or the SCO, to the EMAC managing state. The request will specify the type of assistance required, and estimate of how many personnel are needed, and the duration of the assignment.

As EMAC assistance is a voluntary offering on the part of the member states, flexibility and compromise is of paramount importance to EMAC negotiations.

State-Led Public Assistance (PA) Operation

If a Presidential Request appears to be imminent, the programmatic requirements of a State-Led PA operation as they relate to the specific event and the availability of state resources to meet those requirements will be assessed.

If a Presidential Declaration is issued, and the state of Iowa has been approved to execute the PA Program as a State-Led operation, the PA Program will be implemented and administered in accordance with the terms and conditions as they are set forth in this Administrative Plan and Federal laws, rules and regulations. An addendum will be added to the administrative plan submitted for that declared emergency and/or disaster detailing any Public Assistance issues specific to the implementation and administration of a State-Led operation that are not covered in the primary plan.

Applicant Briefing

Following the declaration of an emergency and/or a major disaster, HSEMD will conduct Applicant Briefings for potential subrecipients. HSEMD will provide information on the PA Program, review rules and procedures, review requirements of the funding agreement, and provide instruction on how to submit a RPA through the HSEMD grant management system, EMGrants Pro. Applicant Briefings may be conducted in-person or by means of a virtual, web based platform (e.g. Zoom, Google Hangout).

At the request of HSEMD, a FEMA representative may attend the Applicant Briefing as a consultant to HSEMD for technical assistance.

HSEMD coordinates with the county emergency management coordinator(s) to identify method, locations, times and dates for the briefing(s). Depending on the geographic area impacted, several Applicant Briefings may be required. For in-person Applicant Briefings, locations should be as near as possible to the impacted jurisdiction(s) so unreasonable travel distances will not be imposed on attending officials.

HSEMD will notify the county emergency management coordinator(s), state agencies and statewide subrecipients of the Applicant Briefing schedule by telephone or email by providing the declaration fact sheet. The county emergency management coordinator(s) will disseminate the schedule to jurisdictions within their respective county. The HSEMD PIO will assist in the notification of potential subrecipients by developing and distributing public service announcements, flyers and news media (newspaper, radio, television, and social media) releases of locations, times and dates of Applicant Briefings.

Key jurisdiction officials should be present at the Applicant Briefing to include: an individual with signature authority, an individual familiar with the location(s) and type of damages sustained, and a clerical agent for cost documentation and record keeping purposes. During in-person Applicant Briefings a sign-in sheet will be used to document the attendance at these briefings. Copies of the sign-in sheets will be provided to FEMA for their records. For Applicant Briefings conducted via virtual, online platforms, attendance will be documented as participants join. If members of the media plan to attend, a PIO will be provided information and answer questions either before or after the briefing.

During in-person Applicant Briefings a packet will be provided to potential subrecipients and will include at a minimum:

- Instructions for submitting the RPA
- Procurement and Contracting Guidance for subrecipients
- Audit tips for managing declaration related costs
- Environmental Considerations Green Sheet
- DNR Disaster Debris Disposal Packet
- Special consideration questions
- Joint Application instructions
- FEMA schedule of equipment rates
- Public Assistance Program and Policy Guide
- Fringe Benefit Calculator
- Funding Agreement

Request for Public Assistance (RPA)

RPAs will be submitted through EMGrants Pro either by the subrecipient or a HSEMD representative on behalf of the subrecipient. The PAO will submit completed RPAs to FEMA through the FEMA Grants Portal.

RPAs must be submitted to HSEMD within thirty (30) days following the designation date of the respective county. FEMA may extend the deadline for submitting an RPA if the recipient submits a request in writing with justification based on extenuating circumstances beyond the applicant's or recipient's control.

Recovery Scoping Meeting

The recovery scoping meeting is designed to assess each subrecipient's specific needs, develop a plan of action and prioritize projects, and should be conducted within twenty-one (21) days of RPA approval.

Project Reviews and Approval

Subrecipients will review the damage description, scope of work, project costs, project notes, project conditions, and approve the project in Grants Portal prior to submittal into EMMIE. HSEMD will provide a Recipient review following the completion of all special considerations reviews prior to Subrecipient signature/approval in Grants Portal.

Project Documentation

Subrecipients must maintain complete documentation for a minimum of three (3) years from the date of the final financial status report. Documentation to be maintained includes:

- Funding Agreement
- Summaries of documentation
- Progress reports
- Daily activity reports for force account labor, equipment and materials
- Time sheets and personnel activity reports showing pay period, employee name, job classification, hours worked each day per subrecipient application, total hours worked for the pay period, rate of pay (regular and overtime) including benefit rates, total earnings and paycheck
- Invoices or other billing documents and cancelled checks
- Delivery tickets for materials
- Contracts
- Bid advertisements, list of bidders and amounts (by project) and statement of bid selection

Scope of Work Changes

While proceeding with a project, the subrecipient must ensure that it uses approved PA funding only for eligible work. The subrecipient should engage HSEMD and FEMA as soon as it identifies a change to the scope of work to allow FEMA time to review changes for eligibility and EHP compliance requirements prior to the commencement of work. If the subrecipient begins work associated with a change before FEMA review and approval, it will jeopardize PA funding.

Alternate Projects

The use of funds toward a project that does not restore the pre-disaster function of the damaged facility. If the subrecipient determines the public welfare would not be best served by restoring a damage facility or its function, it may use the funds toward a different facility (or facilities) that benefit the same community.

The Subrecipient must obtain approval from FEMA. If the Alternate Project involves construction, the Subrecipient must obtain FEMA approval prior to the start of construction.

Federal funding for is capped at the Federal share of the actual cost of completing the Alternate Project.

If the Subrecipient does not repair, replace, or sell the damaged facility for which the capped project funding was based, and that facility is unsafe if not repaired, the Subrecipient must render the

facility safe and secure (e.g., by restricting access, locking doors and windows, constructing a fence around the property) or demolish it.

Improved Projects

A project that restores the pre-disaster function, and at a least the same capacity, of the damage facility and incorporates improvements or changes to its pre-disaster design not required by eligible codes or standards.

The subrecipient must obtain approval from the recipient. If the Improved Project significantly changes the pre-disaster configuration of the facility, the recipient must forward the request to FEMA to ensure that the Improved Project complies with appropriate EHP laws, regulations, and EOs.

Federal Funding is limited to the lesser of the following:

- The Federal Share of the approved estimated cost to restore the damaged facility to its pre-disaster design and function; or
- The Federal Share of the actual costs of completing the Improved Project.

FEMA only increases eligible funding for an Improved Project if the applicant identifies an error or omission in the original SOW or cost estimate related to restoring the facility to its pre-disaster design and function.

Public Records Disclosure

Records of disaster assistance are subject to Iowa's Public Records Law, *Examination of Public Records* (Iowa Code Chapter 22) and to the Federal Freedom of Information Act, and are available for public examination.

Requests for information shall be reviewed by the Governor's Authorized Representative and the State Coordinating Officer. Responses shall reflect facts, not opinions.

In accordance with Iowa Code, Chapter 22.3, copies of documents may be provided to individuals, if the request is for specific information. Staff will make and provide copies at a charge of \$.25 per page.

Section 324 Management Costs

In accordance with Disaster Recovery Reform Act (DRRA) FP 104-11-2 (Interim Policy), management costs are any indirect cost, any direct administrative cost, and any other administrative expense associated with a specific project under a major disaster, emergency, or disaster preparedness or mitigation activation or measure.

324 Management costs rates are established for recipients at no more than seven percent of the total award amount and for subrecipients at no more than five percent of their total award amount for the disaster or emergency. The total award amount is defined as the actual eligible project costs, including the non-federal share, after insurance and any other reductions. Category B Donated Resource project worksheets are not included in the seven or five percent calculations as they are not

considered project awards. The seven percent recipient management costs are calculated excluding subrecipient management cost project worksheets.

Management costs will be obligated via Category Z project worksheets and funded at one hundred percent Federal share. FEMA may require a plan describing the planned use of management cost funds.

Management costs will close on actual reasonable costs incurred for both small and large category Z project worksheets up to the maximum percent allowed. During final closeout, category Z projects will be treated as large projects. Excess management cost funding may not be retained.

Activities eligible as management costs include those related to developing eligible PA projects and receiving reimbursement. Activities may include, but are not limited to: Preliminary Damage Assessments, meeting regarding the PA program, organizing PA damage sites, preparing correspondence, site inspections, travel expenses, developing detailed damage descriptions, evaluating Section 406 hazard mitigation measures, preparing small and large projects, reviewing project worksheets, requesting disbursement of PA funds, training, or administrative work such as collecting, copying, filing, submitting documents to support a claim.

Closeout and funding of management costs projects will be in accordance with policies outlined for large projects. Management costs will be the last project closed, upon completion and closeout of all other subrecipient projects for the disaster or emergency. Management costs project supporting documentation will be provided to FEMA for final reconciliation. All management costs projects will be closed on actual, supported costs incurred up to five percent of the subrecipients' award amount for the disaster or emergency.

Projects obligated for management costs will continue to be designated as large or small projects based upon the established large project threshold amount valid at the time of the disaster. However, management cost projects will follow funding procedures identified for large projects, with exceptions noted below.

Recipient Management Costs

FEMA may make an initial category Z obligation for seven percent of the state minimum per capita indicator if the recipient requests management cost funding prior to subrecipient project obligations. Once project obligations exceed the minimum per capita indicator, FEMA may process additional versions to the category Z project worksheet for seven percent of the total project amount obligated on a quarterly basis.

Recipient allowable management costs are based on actual costs incurred up to 7 percent of the total award amount for the disaster. Funding of recipient management costs projects will be in accordance with policies outlined for large projects.

Subrecipient Management Costs

Once a subrecipient has project obligations, FEMA may provide a category Z project for five percent of the total project amount obligated. FEMA may process additional versions to the category Z project worksheet for five percent of the subrecipient's total project obligations on a quarterly basis as needed.

Subrecipient allowable management costs are based on actual costs incurred up to 5 percent of the subrecipient's total award amount. After FEMA has received and processed all of a subrecipient's final actual cost project closeouts, the subrecipient's actual total award amount for the disaster or emergency

is realized. Funding of management cost projects will occur upon closeout after the subrecipient's five percent of their total award amount for the disaster or emergency is realized. As such, interim payments are not authorized for subrecipient management cost projects.

Funding Procedures

Following the approval of project worksheets, draws from SMARTLINK shall be made as needed. HSEMD shall initiate cash drawdowns as close as is administratively feasible to the actual disbursement for project costs and maintain adequate accounting controls over SMARTLINK and the federal funds advanced. Federal funds erroneously drawn in excess of immediate disbursement needs, should be promptly refunded and redrawn when needed.

Account Preparation

Following a Presidential Declaration, the GAR makes available to the Financial Lead the:

- Presidential Declaration request and the implementing Executive Order
- Presidents Declaration
- List subrecipients

Separate account organization numbers for federal and state disaster funds are established. These funds are accounted for by payment vouchers prepared and maintained by the grant financial staff and financial records maintained by the PA Finance Officer.

Prior to funds being obligated, the PA Finance Officer prepares, and the GAR reviews, signs and submits to the Regional Administrator:

- Standard Form (SF) 424 *Application for Federal Assistance*
- FEMA Form 20-20 *Budget Information*
- FEMA Form 20-16 *Assurances and Certifications*
- FEMA Form 20-16A *Non-Construction Assurances*
- FEMA Form 20-16C *Lobbying, Suspension, Debarment Assurances*

When the amount of the state contribution to estimated PA funding is determined funding is allocated to the PA account by the state of Iowa Executive Council.

Payment Policies and Procedures

Payment of funds will not be made to a subrecipient until HSEMD has received from the subrecipient a properly completed Funding Agreement and has completed a Pre-Award Risk Assessment.

The method of payment is dependent on the type and size of the project.

Federal Share

The federal share of funding for each approved project worksheet will be calculated by FEMA at the time of obligation. The sum of these individual calculations, as displayed by EMMIE, will be the basis of account balancing by HSEMD to determine the accuracy of payments made to each subrecipient. Subrecipients must have met all of the programmatic requirements to receive payments as described in this plan. Payment will be based on the full federal cost share of the project worksheet approved amount as calculated by FEMA.

For small projects, upon project obligation the GAR will authorize payment of the federal share up to \$117,990. The remaining portion of the federal share will be paid in interim payments based upon

appropriate documentation or at closeout. If the subrecipient's final project cost for completing the scope of work on a small project is less than the approved amount, FEMA will not seek reimbursement of the surplus federal funds in accordance with 44 C.F.R 206.205. However, failure to complete the scope of work as approved may require the federal funds be refunded.

For large projects, federal funding will be paid in interim payments based upon appropriate documentation or upon final closeout of the project. Payment will be limited to the documented cash requirements submitted by the subrecipient. Any payments received by the subrecipient must be expended within sixty (60) days of receipt of funds. Management Cost projects and Demolition projects will be treated as large projects regardless of the obligated amount.

In limited circumstances, at the discretion of the GAR, the GAR may authorize interim payments as advances on obligated large projects. The subrecipient may request an advance up to sixty (60) days in advance of anticipated cash requirements. The subrecipient will be required to refund any part of an advance that is not supported by expenditure documents provided HSEMD within sixty (60) days of the subrecipient's receipt of funds. Advance funds not properly documented may be de-obligated. If funds prove not to have been expended within sixty (60) days, the subrecipient may be identified as "high risk" and will only be paid on reimbursement for future requests.

The sum total of all payments made to a subrecipient prior to the closeout of a large project shall not exceed seventy-five percent of the approved federal cost share of that respective large project unless approved by the GAR. If the PAO determines, based upon information received from the subrecipient, that the final cost of the project will be less than the approved amount, the GAR may limit funding to a cumulative total less than seventy-five percent of the approved federal share.

Payment of the balance of the federal share of the large project will be made following receipt of the FEMA certification of large project closeout in the form of the Federal Voucher Analysis.

When a large project funding request is received, the subrecipient's PDMG will review the request and supporting documentation and submit a payment recommendation to the PAO. If the request is approved, the PA Finance Officer authorizes the processing of the payment. If the request is denied, the PDMG will inform the subrecipient that additional documentation is required to support the request.

Demolition Projects

Projects obligated for demolitions will continue to be designated as large or small projects based upon the established large project threshold amount valid at the time of the disaster. Closeout and funding of demolition projects will be in accordance with policies outlined for large projects. Upon completion of the scope of work, all supporting documentation will be provided to FEMA for final reconciliation and the project will be versioned and closed on actual costs incurred.

Management Cost Projects

Projects obligated for management costs will continue to be designated as large or small projects based upon the established large project threshold amount valid at the time of the disaster. Management costs closeouts are based on actual costs incurred up to 5 percent of the Subrecipient's total award amount. After FEMA has received and processed all of a subrecipient's final actual cost project closeouts, the subrecipient's actual total award amount for the disaster or emergency is realized. As such, interim payments are not authorized for subrecipient management cost projects.

Recipient allowable management costs are based on actual costs incurred up to 7 percent of the total award amount for the disaster. Funding of recipient management costs projects will be in

accordance with policies outlined for large projects.

State Share

The state share is ten percent, set by statute, for eligible subrecipients. In accordance with Iowa Code 29C, the state share for the PA Program will be calculated per project worksheet based on actual project costs or the FEMA approved project worksheet amount, whichever is less, as outlined within the FEMA/State Agreement. All project versions must be accounted for on the P.4.

Subrecipients located in counties without an approved 'Countywide Multi Hazard Plan' are not eligible to receive state funding, in accordance with Iowa Code 29C.6(17) and 29C.9(8). Affected state agencies will meet the entire non-federal obligation within their own agency.

Iowa Code 455B.262A stipulates that state participation in funding financial assistance for flood-related disasters under section Iowa Code 29C.6(17)(a), is contingent upon the county or city participating in the NFIP. HSEMD will determine the eligibility of all applicable county and city subrecipients, based on compliance with Iowa Code 455B.262A (1) And/or (2). This determination will be made based on the status of each as of the date of declaration of any federal disaster that includes flood or flooding in the official disaster designation. Only those county or city subrecipients that have failed to comply with (1) or (2) As of the date of the federal declaration are deemed ineligible for the state 10 percent share. Subrecipients that are pending compliance under the conditions of Iowa Code 455B.262A.2 as of the date of declaration, are eligible for the ten percent state share.

For small projects, with the exception of demolition projects, state funds will be paid to the subrecipient for all small projects collectively. Payment will be made only when all federal funds obligated have been paid, all programmatic issues have been resolved, and the subrecipient has signed and provided to HSEMD a signed Project Completion and Certification report (P.4), certifying that the work has been completed.

For large projects and demolition projects, payment of state funds may be made for each project individually. Payment will be made only when all federal funds obligated for a large project has been paid, all programmatic issues have been resolved, and the subrecipient has signed and provided to HSEMD a signed P.4, certifying that the work has been completed.

Large and small projects obligated as donated resource credit do not represent actual project costs and are therefore not eligible to receive state funding. State funding will not be paid on any portion of the ten percent state share for a project that is offset by donated resource credits. State funds will be paid on the balance of the state share that is not offset by donated resource credits, even if the state share for a project is partially offset by the credits.

If a subrecipient has multiple large projects or a combination of large and small projects eligible for payment of state funding at the same time, these projects may be combined into a single payment request, with all necessary documentation for all projects being paid included in the authorized request.

Recovery of Funds

If an overpayment of funds occurs, no additional payments will be authorized to the subrecipient until the overpaid funds have been recovered.

If a subrecipient is owed funds on other open subawards, the warrant to the subrecipient will be reduced by the overpaid amount. The recipient will then transfer the recovered federal funds back to SMARTLINK.

If a subrecipient is not owed additional funds, the recipient will notify the subrecipient that it must reimburse the overpaid amount. Once the subrecipient reimburses the overpaid amount, the recipient will then transfer the recovered federal funds back to SMARTLINK.

If the overpaid funds are not successfully recovered, HSEMD will impose special conditions and/or follow remedies for noncompliance in accordance with 2 C.F.R §200.207 and 200.338.

DAS-State Accounting Enterprise policies and procedures will be followed in instances of lost State Treasury checks.

Monitoring and Project Closeout

The purpose of the closeout is for the subrecipient to certify that all work has been completed. Large projects are closed individually as each is completed. Small projects are closed together when the last small project for a subrecipient is completed.

Large Project Closeouts

Large projects are closed and funded based on actual verified and eligible amounts with the exception of capped projects. Large project closeouts must be submitted to FEMA within one-hundred-eighty (180) days from the date the subrecipient completed the scope of work or the period of performance (POP) for the project, whichever comes first. All costs claimed by the subrecipient should be associated with the approved scope of work and all work must be completed in accordance with FEMA regulations and policies. If the actual costs significantly differ from the original estimated amount, the subrecipient should provide an explanation for the significant difference. * The following documentation should be provided by the subrecipient to HSEMD at closeout:

- Force account labor, material and equipment records
- Rented Equipment agreements, invoices receipts, records of use
- Supply records
- Contracts including procurement policy and bid documents
- Cost reasonableness
- Mutual Aid records
- Donated Resource logs
- Detailed justification for changes to scope of work and/or cost estimate
- Documentation to substantiate conditions placed on the project were met (insurance, environmental, historic, etc.) P.4 certifying all work is completed in accordance with the approved scope of work and conditions

* For large projects (including all category Z projects) formulated with 100% completed work, obligated costs will be considered actual and final and all supporting documentation considered reviewed and acceptable by FEMA. Only the P.4 certifying all work is complete and in accordance with the approved scope of work and conditions will be required and, if applicable, documentation to substantiate conditions on the project were met (insurance, environmental, historic, etc.)

Small Project Closeouts and Adjustments

Once a small project is obligated, FEMA does not adjust the approved amount unless one of the following conditions applies:

- The subrecipient did not complete the approved scope of work
- The subrecipient requests additional funds related to an eligible change in scope of work

- The project contains inadvertent errors or omission
- Actual insurance proceeds differ from the amount deducted in the PW

In these instances, FEMA only adjusts the specific cost items affected.

If none of the above applies, the subrecipient may request additional funding when a significant overrun occurs related to the total final cost for all small projects, the subrecipient may submit an appeal for additional funding. In this case, the subrecipient must request the additional funding through the appeal process described below.

To close small projects, the subrecipient must complete their P.4 certifying all work is completed in accordance with the approved scope of work and conditions. The P.4 must be provided to FEMA within 180 days from the date the subrecipient completes its last small project or the POP for the project, whichever comes first. Once FEMA receives the P.4 through HSEMD, FEMA closes all of the subrecipient's small projects.

Time Limitations and Extensions

FEMA provides funding for work completed and costs incurred within regulatory deadlines. The deadline for emergency work is six (6) months from the declaration date. The deadline for permanent work is eighteen (18) months from the declaration date.

If the subrecipient determines it needs additional time to complete the project, including direct administrative tasks related to the project, it must submit a written request for a time extension to HSEMD with the following information:

- Documentation substantiating delays beyond its control
- A detailed justification for the delay
- State of the work
- The project timeline with the projected completion date

HSEMD has the authority to extend deadlines for project based on extenuating circumstances, an additional six (6) months for emergency work (with the exception of category B temporary facility projects resulting in an increase in rental costs) and an additional thirty (30) months for permanent work. FEMA has the authority to extend projects beyond these timeframes if extenuating circumstances justify additional time.

Period of Performance

The performance period for PA will begin with the date of the Presidential Declaration, and typically will extend for forty-eight (48) months. If it is determined that extenuating circumstances will prevent completion of program requirements by the end of the initial forty-eight (48) months, the GAR will submit a written request for an extension to the FEMA Regional Administrator. The request will include a description of the extenuating circumstances and the cause of the delay, as well as a specific date being requested for the revised period of performance date.

Quarterly Progress Reports (QPR)

The Quarterly Progress Report (QPR) is a tool for HSEMD and FEMA to track the progress of projects. The quarterly period covered by each report shall coincide with the quarterly period for which HSEMD must report to FEMA.

The subrecipient QPR is submitted through EMGrants Pro by either the subrecipient or a HSEMD representative on behalf of the subrecipient. The QPR contains a list of the subrecipient's approved

projects in progress to include, the project worksheet number, category of work, approved completion date, and size of project. Each subrecipient will be required to report on the percent of work complete at the time of the QPR, expended funds to date, estimated completion date, and estimate final project cost as well as any additional information the subrecipient considers pertinent to the project.

HSEMD will use the information from the subrecipient QPRs to complete the FEMA QPR and to identify projects ready for closeout, possible cost overruns/underruns, need for time extensions, scope changes, etc.

Any project designated as complete by the subrecipient on a QPR shall be removed from future QPRs. When all of a subrecipient's approved projects have been designated as complete, no QPR will be sent to the subrecipient for the following quarter.

Appeals

The subrecipient may appeal any FEMA determination related to an application for, or provision of, assistance under the PA Program. For alternative procedures projects, the subrecipient may submit an appeal only for insurance or corrective actions resulting from reviews such as an audit.

The subrecipient must submit a written appeal to HSEMD within sixty (60) days of receiving written notification of FEMA's determination. HSEMD will forward appeals with a written recommendation to FEMA within sixty (60) days of its receipt of the appeal. The subrecipient is provided 2 levels of appeal.

FEMA provides a determination within ninety (90) days of receiving the appeal unless FEMA requests additional information. The ninety (90) day response period will restart on either the day the additional information requested is received by FEMA or the day FEMA specified the information to be returned by has past.

Disaster Closeout

Subrecipient Closeout

When the final payment has been made to a subrecipient, the subrecipient closeout will be initiated by HSEMD. At a minimum, on a quarterly basis subrecipient closeouts will be submitted to FEMA. The subrecipient closeout request will be in the form of a letter certifying all eligible claims have been made and all programmatic issues resolved. The letter may list subrecipients with no eligible damage.

Grant Closeout

Within ninety (90) days after the expiration or termination of the grant, a final Federal Financial report (SF425) must be completed and submitted to the FEMA Regional Office detailing federal and non-federal expenditures to date and identifying any balance of un-obligated federal funds remaining in SMARTLINK being returned to FEMA by the state. An extension request may be submitted if FEMA or HSEMD determines that all applicable administrative actions and all required work of the federal award have not been completed. 2 C.F.R §200.343:

- The subrecipient and recipient must liquidate obligations no later than ninety (90) days after the end of the period of performance, unless an extension has been granted
- Prompt payments to the subrecipient for allowable reimbursable costs must be made
- The subrecipient and recipient must promptly refund any balances of unobligated cash that were paid in advance or paid and not authorized for retention under the grant
- Upward and downward adjustments of the federal share of costs after closeout reports

are received must be made

- Real and personal property acquired with federal funds or received from the federal government must be accounted for in accordance with 2 C.F.R §200.310, 200.316 and 200.329
- FEMA and HSEMD must complete all closeout actions for federal awards no later than one year after receipt and acceptance of all required final reports

Reporting Requirements

Federal Cash Transaction Report

The Federal Cash Transaction report (PSC-272) shall be submitted quarterly to the United States Department of Health and Human Services. Failure to submit this report by the required due date may result in a reduction of request for funds.

PA disbursements shall be shown by each grant and any surplus cash on hand shall be reported in item five (5) of the report.

Federal Financial Report

Federal Financial report (SF425) must be completed and submitted quarterly to the FEMA Regional office summarizing federal and non-federal expenditures and obligations to date.

Public Assistance Program Progress Report

Programmatic progress reports will be submitted on a quarterly basis. Progress reports will provide a sum of funding expended to date, a summary of the status of those projects for which a final payment has not been made, and a summary outline of any problems, excessive cost overruns or circumstances expected to result in noncompliance with the approved grant conditions.

Audit Requirements

Subrecipients that expend \$750,000 or more in federal funding during a fiscal year are responsible for obtaining audits in accordance with 2 C.F.R §200. The GAR assures that audits are performed on a timely basis.

It is the responsibility of HSEMD to determine whether a subrecipient has spent federal assistance funds in accordance with applicable laws and regulations. Requests to perform state audits may be submitted, in writing, from the GAR to the State Auditor. HSEMD reviews audits, if adverse findings are reported, the GAR assures that appropriate action is taken in accordance with 2 C.F.R §200.

All subrecipients are advised of the audit and record-keeping requirements pertaining to the expenditure of federal funds by means of a cover letter that accompanies the EMMIE documentation for obligated projects.

Addendum I Public Assistance Documents

A LIST OF PUBLIC ASSISTANCE DOCUMENTS AND A COPY OF EACH WILL BE SUBMITTED FOR EACH
SPECIFIC DECLARATION

Addendum II Governor's Request for Presidential Declaration

A COPY OF THE GOVERNOR'S REQUEST FOR PRESIDENTIAL DECLARATION WILL BE INCLUDED FOR EACH SPECIFIC EMERGENCY/DISASTER DECLARATION

Addendum III Monitoring Plan

A COPY OF THE MONITORING PLAN WILL BE INCLUDED WITH THE PAPER COPY OF THE ADMINISTRATIVE PLAN FOR EACH SPECIFIC DECLARATION

Addendum IV Signature Authorities

A COPY OF THE SIGNATURE AUTHORITIES WILL BE INCLUDED WITH THE PAPER COPY OF THE PLAN

Addendum V State Managed Small Public Assistance Operation

THIS ADDENDUM WILL BE INCLUDED FOR EACH SPECIFIC DECLARATION APPROVED AS A STATE
MANAGED SMALL PUBLIC ASSISTANCE OPERATION

