

TEXAS DEPARTMENT OF PUBLIC SAFETY

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February 27, 2014

The Honorable Roger Harmon
Johnson County Judge
2 N. Main St, Room 120
Cleburne, TX 76033

Dear Judge Harmon:

This letter forwards for your review a copy of the report for the homeland security grant monitoring and compliance review conducted on November 19, 2013. Because deficiencies were noted, a Corrective Action Plan (CAP) is enclosed for adoption by your jurisdiction. To do so, please sign and return the corrective action plan to the Texas Homeland Security State Administration Agency (THSSAA) within 20 calendar days from the date of this letter.

The Texas Homeland Security State Administrative Agency will assume you concur with the report and adopt the CAP unless you advise us otherwise in writing within 20 calendar days.

Action taken to correct all CAP items is due by April 28, 2014. Failure to complete corrective action of all CAP items within the timeframe specified may lead to the jurisdiction's grant funding being withheld, or suspended as outlined in 44 CFR § 13.43(a) (1)-(4).

Using the enclosed reply fax sheet, we request that you acknowledge receipt of the report and CAP within 10 calendar days.

If you have any questions regarding the review, please contact either Jiewei Ding, Monitoring & Compliance Specialist, at (512)377-0038 email Jiewei.Ding@dps.texas.gov or Patrick Jorgensen, Monitoring Supervisor, at (512)377-0030 email Patrick.Jorgensen@dps.texas.gov.

Sincerely,

Machelle Pharr
Deputy Assistant Director,
Texas Homeland Security State Administrative Agency

MP:jd

Enclosures: Johnson County Report, THSSAA Reply Form, and Corrective Action Plan

cc: Ms. Sherron Beard – Auditor's Office, Johnson County
Ms. Linda Chesney – Senior Accountant, North Central Texas Council of Governments



**TEXAS HOMELAND SECURITY
STATE ADMINISTRATIVE AGENCY
MONITORING GRANT REVIEW**



| | | | | |
|--------------------------------|---------------------|------------------------|---|------------------|
| Council of Governments: | North Central Texas | Date of Review: | <input checked="" type="checkbox"/> On-Site / <input type="checkbox"/> Desk | Report #: |
| | | Nov 19, 2013 | | 2014-014 |
| Name of Jurisdiction: | Johnson County | | | |

For each applicable category, the overall performance is indicated by checking the appropriate columns: S (Satisfactory), NI (Needs Improvement), or C (Corrected). For the items that have NI corrective action is required. A due date is included for the corrective action items. For those items that are not applicable, NA will be placed in the due date column.

MONITORING REVIEW SUMMARY

| | S | NI | C | Due Date |
|---|-------------------------------------|-------------------------------------|--------------------------|----------------|
| 1. Supplanting Verification | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 2. Local Government Code 252/262 Compliance | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 3. Competitive Bidding & Sole Source | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 4. Procurement Policy | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 5. Debarment Verification Procedures | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | April 28, 2014 |
| 6. Reimbursement Process | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 7. Equipment Usage | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 8. Equipment Tagging/Inventory Control | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 9. Equipment Certification/Training | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 10. Local Inventory System | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | April 28, 2014 |
| 11. Physical Inventory Requirement | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | April 28, 2014 |
| 12. Equipment Loan-Out/Property Transfer | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 13. Notification of Equipment Issues | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 14. Vehicle Mileage Logs | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 15. N.I.M.S. Adoption Resolution | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 16. NIMSCAST Entry Documentation | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | |
| 17. Equipment listed on TRRN website | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 18. Citizen Corps Council on Website | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 19. CCP Teams on Website | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 20. After Action Reports | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |
| 21. Required Quarterly Reporting | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | N/A |



Homeland Security Monitoring Review
Johnson County
November 19, 2013
R2014014



Overview

The Texas Homeland Security State Administrative Agency (THSSAA) conducted an on-site monitoring review of Johnson County. The focus of this review was to ensure the jurisdiction complied with the regulations and guidelines of the Homeland Security Grant Program. THSSAA personnel spoke with Mr. Kirk Kirkpatrick – County Auditor, Mr. Jamie Moore – Emergency Management Coordinator and Ms. Sherron Beard – Internal Auditor. Ms. Beard is the designated point of contact for Johnson County.

The following deficiencies were noted at the time of the review:

- The Jurisdiction does not have a written policy and procedure for verifying and documenting Federal Debarment using the System for Award Management (SAM).
- Asset inventory logs were missing specific equipment information.
- The THSSAA was unable to verify if a full inventory reconciliation of all Homeland Security Grant Funded assets had been conducted within the last two years as required.

Summary of Monitoring Results

Supplanting Verification

Jurisdiction Provided Assurance Grant Funds were not Used to Supplement Existing Funds and did not Replace Funds that Have Been Approved for the Same Purpose as Required By the HSGP Grant Guidance, Office of Grant Management Financial Guide & Uniform Grant Management Standards (UGMS)

Confirmed by the Jurisdiction Not Confirmed by the Jurisdiction

Financial Management

Local Procurement Policy Appears to Comply with Local Government Code 252 (Cities) or Local Government Code 262 (Counties)

Satisfactory Needs Improvement Corrected

Jurisdiction Appears to Have Followed Competitive Bidding and Sole Source Guidelines as Required by 44 CFR 13.36, UGMS Subpart C (.36) and Local Government Code 252 and 262

Satisfactory Needs Improvement Corrected Not Applicable

Jurisdiction has a Written Process for Verification of the Excluded Parties List System (S.A.M.) as Required under Executive Order 12549, the Uniform Grant Management Standards Subpart C (.35), and the SAA Terms and Conditions

Satisfactory Needs Improvement Corrected

The Jurisdiction does not have a process for verifying and documenting Federal Debarment using the System for Award Management (SAM). The Jurisdiction must ensure SAM is being verified according to THSSAA information bulletin No. 12-003.

Aware and Comply with Correct Reimbursement Process for Local Purchases as Required by SAA Information Bulletin No. 11-005

Satisfactory Needs Improvement Corrected

Equipment

Equipment Appears to Have Been Opened, Inspected, and Readied for Immediate Deployment as Required by the SAA

Satisfactory Needs Improvement Corrected

Equipment Items Appear Tagged for Identification and Inventory Control that includes the Name of the Property Owner and a Unique Inventory Number as Required by the State Property Accounting Manual 2010, Chapter 2, Pg 2.16 and SAA Information Bulletin 12-004.

Satisfactory Needs Improvement Corrected

Jurisdiction Appears to Have Received the Necessary Certifications, Licenses, and Training for Appropriate Grant Purchased Equipment as required by the Homeland Security Grant Program Guidance, Equipment Activities Section, Pg 38

Satisfactory Needs Improvement Corrected Not Applicable

Grant Purchased Equipment Items Appear to Have Been Integrated Into Local Inventory System as Required by 44 CFR 13.32 (d) (1)

Satisfactory Needs Improvement Corrected

Jurisdiction's Inventory System Contains All Twelve Categories as Required by 44 CFR 13.32(d) (1)

Satisfactory Needs Improvement Corrected

Fixed asset inventory logs are missing specific equipment information which includes:

- Percent Federal Participation
- Source of Asset
- Location of Property
- Property Purpose
- Condition of Property (N=New, G=Good, F=Fair, P=Poor)
- Name of Title Holder
- Disposition Date/Fair Market Value

CMD 1550 Radio Inventory Logs are missing specific equipment information which includes:

- Source of Asset
- Location of Property
- Property Purpose
- Condition of Property (N=New, G=Good, F=Fair, P=Poor)
- Disposition Date/Fair Market Value

HT 1250 LS Radio Inventory Logs are missing specific equipment information which includes:

- Source of Asset
- Location of Property
- Property Purpose
- Condition of Property (N=New, G=Good, F=Fair, P=Poor)
- Disposition Date/Fair Market Value

Jurisdiction has conducted a Physical Inventory within the Last Two Years as Required by 44 CFR 13.32(d)(2)

Satisfactory Needs Improvement Corrected

Based on the incomplete asset inventory logs provided, the THSSAA could not verify if an inventory of all homeland security grant funded equipment had been conducted.

Jurisdiction has Followed Proper Procedure for Equipment Loan-Out and Property Transfer as required by GDEM/SAA Information Bulletin No. 11

Satisfactory Needs Improvement Corrected Not Applicable

SAA Notified of Equipment Refund, Exchange, Theft, or Loss as Required by 44 CFR 13.32

Satisfactory Needs Improvement Corrected Not Applicable

Jurisdiction Maintains Vehicle Mileage Logs for All Grant Funded Vehicles as Required by the Uniform Grant Management Standards .32 and GDEM/SAA Information Bulletin No. 1.

Satisfactory Needs Improvement Corrected Not Applicable

NIMS Training

Jurisdiction has Adopted National Incident Management System (NIMS) as Required HSPD-5 in Order to Receive Federal Preparedness Assistance

Satisfactory Needs Improvement Corrected

Jurisdiction Appears to have Provided Proper Documentation to Support the Data Entered into the NIMSCAST System

Satisfactory Needs Improvement Not Applicable

T.R.R.N. Requirements

Required Equipment Appears listed on Texas Regional Response Network (TRRN) as Required in the SAA Terms and Conditions and Certified Yearly

Satisfactory Needs Improvement Corrected Not Applicable

Basis of Review

Objective and Scope

The overall objective was to determine whether sufficient controls were in place to ensure State Homeland Security funds were being used as intended and systems in place to prevent fraud, waste, and abuse. The review covered all Homeland Security grant funds awarded to the jurisdiction.

Criteria

Our review was based upon standards as set forth in the Grant Guidelines and Application Kit for each individual grant; applicable OMB Circulars; the Office for Justice Programs Financial Guide; 44 CFR part 13; Texas Uniform Grant Management Standards; the Texas Grant Guidelines for each individual grant; and other sound administrative practices. The sampling of grant-funded assets included items valued at or above \$5,000 and controlled items as defined in the Uniform Grant Management Standards and State Property Accountability Policy.

Financial Overview

Johnson County is located in North Central Texas Council of Governments. Johnson County has been awarded a total of \$1,529,077.29 in grant funds since 2004.

Johnson County currently has no open grants.

Grant Monitor Information

Jiewei “Jerry” Ding, Monitoring and Compliance Specialist

Contact Information

For questions regarding this review, please contact Patrick Jorgensen, THSSAA Monitoring and Compliance Supervisor.

E-mail: Patrick.Jorgensen@DPS.Texas.Gov

Distribution List

Ms. Sherron Beard – Auditor’s Office, Johnson County

Ms. Linda Chesney – Senior Accountant, North Central Texas Council of Governments

Corrective Action Plan

JURISDICTION: Johnson County

Report # 2014014


| Ref # | Action Item | Comments | Due Date | Status |
|--------|---|----------|-----------|--------|
| 2014.1 | Jurisdiction will develop and adopt a written policy and procedure for the verification and documentation of Federal Debarment of vendors using the SAM website in accordance with THSSAA information bulletin No. 12-003. This must be signed by the Procurement Manager or County Judge. The jurisdiction will provide to THSSAA a copy of the debarment policy once it is complete and official. | | 4/28/2014 | |
| 2014.2 | The Jurisdiction must update their local inventory to capture all required categories of data with the specific equipment information. Jurisdiction must ensure that all Capital and Controlled Homeland Security Assets are listed in the local inventory as required by THSSAA information Bulletin #12-004. The jurisdiction will then provide a copy of the reconciled inventory to THSSAA. | | 4/28/2014 | |
| 2014.3 | The Jurisdiction must complete and return the SAA Annual Inventory Control Requirement Form. | | 4/28/2014 | |

I have read and understand the deficient items listed needing corrective action and will choose the following action :
Please initial the appropriate response below.

I adopt the CAP as provided by the SAA in its current form as our corrective action plan.

The jurisdiction will provide its own corrective action plan within 20 calendar days to the SAA.

Monitor: Ding


 Elected official/Executive
 Date 3-10-14

Please sign and return this form within 20 calendar days to the Texas Homeland Security State Administrative Agency,
 1033 La Posada, Suite 160, Austin, Texas 78752. Fax- 512-206-3137. E-mail:

Corrective Action Plan

JURISDICTION: Johnson County

Report # 2014014

| Ref # | Action Item | Comments | Due Date | Status |
|-------|-------------|----------|----------|--------|
|-------|-------------|----------|----------|--------|

Monitor: Ding

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COMMISSION
A. CYNTHIA LEON, CHAIR
CARIN MARCY BARTH
RANDY WATSON
STEVEN MACH
MANNY FLORES JR

February 27, 2014

R E P L Y F A X

Johnson County

Monitor: Ding

Please acknowledge receipt of the report for the THSSAA Monitoring visit conducted November 19, 2013. Sign and fax this form to THSSAA upon receipt.

Name: _____

Signature: _____

Chief Elected Official/Executive

Please sign and fax to 512-206-3137

If unable to fax, please mail form to:

TxDPS – SAA
Attn: Monitoring & Compliance Unit
1033 La Posada Dr, Suite 160
Austin, TX 78752

You may also scan and email to: Jiewei.Ding@dps.texas.gov

**TEXAS DEPARTMENT OF PUBLIC SAFETY
TEXAS HOMELAND SECURITY STATE ADMINISTRATIVE AGENCY (THSSAA)**

ANNUAL INVENTORY CONTROL REQUIREMENT

| | |
|---|---|
| Name of Jurisdiction: | Date: |
| <p><i>INSTRUCTIONS: Please initial on the left to certify each of the following statements. All four sections must be certified to be fully compliant. Please return completed document by August 1 to THSSAA monitoring at: Fax-512-206-3137 or SAAMonitoring@dps.texas.gov</i></p> | |
| I. Controlled and Capital Assets Acknowledgement | |
| Initial here to certify: <input style="width: 100px; height: 20px;" type="text"/> | My jurisdiction has listed all required homeland security grant funded assets on our local inventory in accordance with THSSAA information Bulletin No. 12-004. http://www.txdps.state.tx.us/director_staff/saa/documents/saa12-004.pdf |
| II. Tagging of Grant Funded Assets | |
| Initial here to certify: <input style="width: 100px; height: 20px;" type="text"/> | My jurisdiction has tagged all Homeland Security grant funded assets in accordance with THSSAA Information Bulletin No. 12-004 including the name of the jurisdiction and a unique identifying number. |
| III. Equipment Inventory Requirements | |
| Initial here to certify: <input style="width: 100px; height: 20px;" type="text"/> | My jurisdiction maintains a physical inventory of Homeland Security grant funded assets and captures the following information for all equipment in accordance with THSSAA Information Bulletin 12-004. <ul style="list-style-type: none"> A. Description of the asset B. Serial number or other identification number C. Source of the asset D. Who holds the title E. Acquisition date F. Cost of the asset G. Percentage of federal participation in the cost of the asset H. Location I. Use J. Condition of the Asset K. Any ultimate disposition data including the date of disposal and sale price L. Control or Inventory Number (Reference: A-133 Compliance supplemental, 44 CFR 13.32, UGMS) |
| IV. PHYSICAL INVENTORY RECONCILIATION | |
| Initial here to certify: <input style="width: 100px; height: 20px;" type="text"/> | My jurisdiction has completed a full physical inventory and reconciliation of assets within the last 24 months in accordance with regulations. Our last physical inventory was conducted: <input style="width: 100px; height: 20px;" type="text"/> |
| V. AUTHORIZED SIGNATURE(S) | |
| Print Name of Jurisdiction/Organization | |
| Printed Name of Chief Elected Official, Chief Executive Officer, Or Chief Financial Officer | |
| Title (Judge, Mayor, ED, City Manager, CFO) | |
| Signature | |
| Date | |

The Honorable Roger Harmon
Johnson County Judge
2 N. Main St, Room 120
Cleburne, TX 76033