



# **Preliminary Review of Cost Controls to Document COVID-19 Recovery Costs**

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A Report from the City Auditor  
Issued May 2020

<http://www.sanjoseca.gov/auditor>

○ FEMA Requirements & Audit Scope

○ City's Work to Date

○ City's Next Steps

○ Other Areas to Monitor

- FEMA Requirements
  - Documentation requirements
  - Procurement requirements
  - Tracking expenditures
- Scope & Methodology

# Work to Date

Program Areas	Procurements	Materials & Equipment	Personnel	Donations
<ul style="list-style-type: none"> <li>✓ Recovery Documentation Plan</li> <li>✓ Assigned Documentation Liaisons</li> <li>✓ Accounting structure</li> <li>✓ Hired consultant to assist FEMA application</li> </ul>	<ul style="list-style-type: none"> <li>✓ Procurement roadmap / 213RR automation</li> <li>✓ Template contract language</li> <li>✓ Procurement documentation checklist</li> </ul>	<ul style="list-style-type: none"> <li>✓ Public Works has initiated vehicle use logs</li> <li>✓ Finance currently can pull some documentation for expenditures</li> </ul>	<ul style="list-style-type: none"> <li>✓ Separate tracking code for emergency work</li> <li>✓ Sign-in system for EOC staff</li> </ul>	<ul style="list-style-type: none"> <li>✓ Tracking in-kind donations</li> <li>✓ Volunteer check-ins and check-outs</li> </ul>

# Next Steps

Program Areas	Procurements	Materials & Equipment	Personnel	Donations
<ul style="list-style-type: none"> <li><input type="checkbox"/> Update Documentation Plan to support use of centralized reporting</li> <li><input type="checkbox"/> Full implementation of emergency accounting structure</li> <li><input type="checkbox"/> Ongoing documentation collection</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Implement process to review all contracts for required language</li> <li><input type="checkbox"/> Guidance for procurement card (p-card) expense documentation for COVID-19 expenses</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Justification for individual expenses with 213RRs</li> <li><input type="checkbox"/> Review expenses based on new accounting structure</li> <li><input type="checkbox"/> Complete vehicle logs</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Labor tracking in PeopleSoft</li> <li><input type="checkbox"/> Check-in/check-out system is being set up for individuals in the field at physical locations</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Formalize relationships with CBOs to affirm volunteers support the City's mission</li> </ul>

# Other Areas to Monitor

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- Actions related to food and necessities distribution
- Agreements for services provided in other jurisdictions
- Documentation for backstop FEMA funding of sheltering expenses
- Undetermined local cost share

We would like to thank the management and staff from the City Manager's Office, City Attorney's Office, and all groups within the Emergency Operations Center for their time, information, insight, and cooperation during the preparation of this report.

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The audit report is available at:

<https://www.sanjoseca.gov/auditor>

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