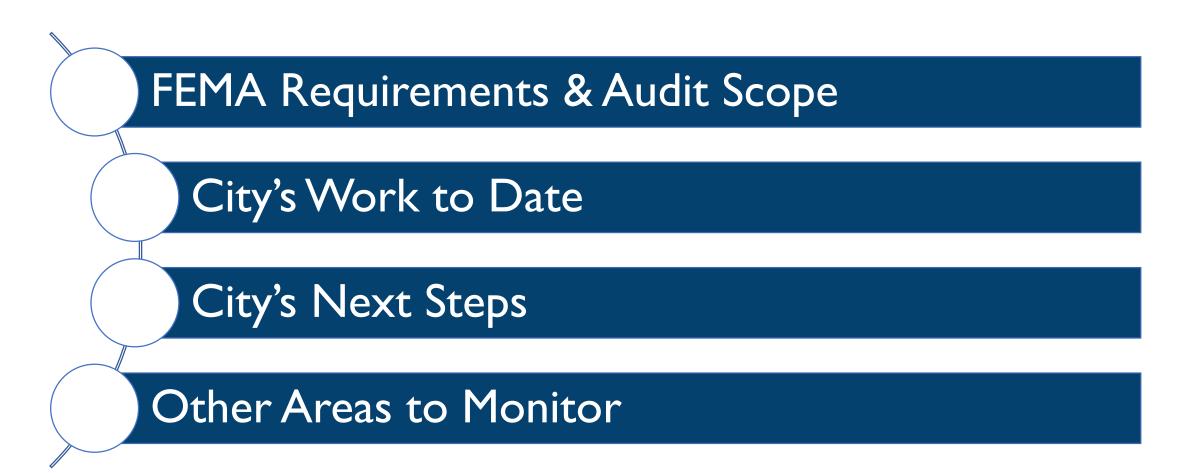


Preliminary Review of Cost Controls to Document COVID-19 Recovery Costs

A Report from the City Auditor Issued May 2020 http://www.sanjoseca.gov/auditor







Audit Scope

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



Work to Date

Program Areas	Procurements	Materials & Equipment	Personnel	Donations
 Recovery Documentation Plan Assigned 	 Procurement roadmap / 213RR automation Template 	 Public Works has initiated vehicle use logs Finance summaths 	 Separate tracking code for emergency work Sign in system for 	 Tracking in-kind donations Volunteer check- ine and sheak
 Assigned Documentation Liaisons 	 Template contract language Procurement 	 Finance currently can pull some documentation 	 Sign-in system for EOC staff 	ins and check- outs
 Accounting structure 	documentation checklist	for expenditures		
 Hired consultant to assist FEMA application 				



Next Steps

Program Areas	Procurements	Materials & Equipment	Personnel	Donations
 Update Documentation Plan to support use of centralized reporting Full implementation of emergency accounting structure 	 Implement process to review all contracts for required language Guidance for procurement card (p-card) expense documentation 	 Justification for individual expenses with 213RRs Review expenses based on new accounting structure Complete vehicle 	 Labor tracking in PeopleSoft Check-in/check- out system is being set up for individuals in the field at physical locations 	Formalize relationships with CBOs to affirm volunteers support the City's mission
	for COVID-19 expenses	logs		



Other Areas to Monitor

- 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



Conclusion

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

