



DATE: October 3, 2022

TO: G. J. (Jim) Robinson III, Fire Chief

FROM: Internal Audit Division

SUBJECT: Hazardous Material Regional Response Team FY 21-22 Grant
(No Response Required)

The Internal Audit Division has performed a review beginning on July 25, 2022 of the City of Greensboro Fire Department (GFD): Hazardous Material Regional Response Team (RRT) FY 21-22 Grant. The Finance Accounting Unit for this Grant was 220-4027-01.

APPROVAL OF THE CITY COUNCIL:

An Ordinance was approved by the City Council on June 1, 2021 by Ordinance number 21-0371 and 21-067 approving the Grant for the GFD. A budget amendment in the amount of \$69,000.00 was needed to be approved by the City Council to permit the expenditures of funds.

PURPOSE:

The City of Greensboro received a State Grant in the amount of \$69,000.00 for continuation of the Hazardous Materials Regional Response Team (RRT). A Budget Amendment was needed to be approved by the City Council to permit the expenditure of the funds.

BACKGROUND:

This Hazardous Materials Regional Response is funded by the State at \$69,000.00 per year to fund daily operations. The financial obligation by the State pays for training, administrative costs, equipment costs, medical, and workers compensation. The State provides a tractor-trailer response vehicle and equipment trailer to respond to hazardous material events. The program allows the GFD to enhance their response capabilities in terms of resources that benefit the citizens and businesses of Greensboro as well as the State of North Carolina.

BUDGET IMPACT:

The Grant for the FY 21-22 year will not cost the City of Greensboro any additional funds.

RECOMMENDATION:

It was recommended that the City Council adopt the budget ordinance establishing funding for \$69,000.00 for the continuation of the Hazardous Materials Regional Response Team for the period of July 1, 2021 to June 30, 2022.

BUDGET: HAZ. MAT-RRT FY 2021-2022 (220-4027-01)

					Budget	Actual	Budget over/(Under) Actual
Accounting Unit	Account		Description				
220	4027	1	4211	Overtime-Public Safety Sworn Fica	0.00	36,439.76	(36,439.76)
220	4027	1	4510	Contribution	0.00	240.80	(240.80)
220	4027	1	4520	Retirement Contribution	0.00	1,941.76	(1,941.76)
220	4027	1	4730	Workers Comp.	5,000.00	5,000.00	0.00
220	4027	1	5239	Misc. Supplies	20,000.00	0.00	20,000.00
220	4027	1	5428	Cont. Med. Supplies	15,000.00	15,000.00	0.00
220	4027	1	5520	Seminar/Train. Exp.	25,000.00	6,092.01	18,907.99
220	4027	1	5621	Maint. & Rep.-Equip.	4,000.00	4,285.67	(285.67)
Total Expenditures					69,000.00	69,000.00	0.00
220	4027	1	7110	State Grant	(69,000.00)	(69,000.00)	0.00
Total Revenue					0.00	0.00	0.00
Net Cost					0.00	0.00	0.00

OBJECTIVES:

Objectives of our review were to:

1. Obtain and review approval of City Resolutions and Ordinances.
2. Obtain and review budget and amendments.
3. Review and test a sample of expenditures paid to vendors in the total amount of \$69,000.00

with expenses beginning on July 26, 2021 and ending on February 24, 2022; and verify that the expenditures have appropriate documentation and are within contractual guidelines.

4. Prepare a Time Line of the Grant from the beginning to the end.
5. Summarize expended expenses of the Grant.
6. Review receipt of revenue from the NC Division of Emergency Management.
7. Inspect a sample of capital equipment costing \$5,000.00 or more.

WHAT WE DID:

We examined selected financial transactions and program documentation for the budgeted accounts for compliance with the Grant and for assurance that program goals were achieved. We examined \$15,000.00 or 21.74% of the total expenditures of \$69,000.00. These expenses were maintained by the GFD through Fiscal Year Ending June 30, 2022.

There were no capital equipment purchases with the Grant Funds.

The funds totaling amount of \$69,000.00 were received and credited to the Grant by the City of Greensboro on time.

Finance has not closed this Grant as of this report date. Based on our review, it appears that the funds spent have been spent according to the terms of the Grant without exception.

We would like to thank Bryan Vickery, Assistant Fire Chief and the Staff of the City of Greensboro Fire Department for their courtesy and cooperation shown to us during this visit. If there are any questions or comments concerning the details of this visit, we can be reached at 373-2821.



Mickey Kerans
Internal Auditor



Len Lucas
Internal Audit Director

Cc: Larry Davis, Assistant City Manager
Trey Davis, Assistant City Manager
Bryan Vickery, Assistant Fire Chief
Marlene Druga, Director of Financial & Administrative Services