



**DATE:** May 14, 2024  
**TO:** G. J. (Jim) Robinson III, Fire Chief  
**FROM:** Internal Audit Division  
**SUBJECT:** Tank Farm Protection Award Review  
(No Response Required)

The Internal Audit Division has conducted a review of the Fiscal Year 2019 Assistance to Firefighters Grant (AFG). The agreement was provided by the Federal Emergency Management Agency (FEMA), part of the Department of Homeland Security, to the City of Greensboro. The purpose of the Assistance to Firefighters Grant program is to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards.

The funding was to purchase firefighting equipment to allow the fire department to deploy portable pumps and large diameter water hoses to any area of the 450-acre petroleum tank farm in Greensboro.

The objectives of our review were to:

- Obtain and review the agreement with FEMA for guidelines and allowable expenditures.
- Review a sample of expenditures and verify that the expenditures have appropriate documentation and are within contractual guidelines.
- Verify amounts billed were calculated correctly and have been received.
- Verify that any required reports are complete, accurate and submitted by the applicable deadlines.

#### **Agreement**

We obtained the award documentation from Bryan Vickery, Assistant Chief with the Greensboro Fire Department. The agreement noted that the Greensboro Tank Farm supplies fuel to three states. It also stated the fuel pipeline supplies the bulk of the refined petroleum products to all points north of Greensboro, including Washington DC, major international airports, the Atlantic Naval Fleet, the New York Harbor and most of the population centers located in the Mid-Atlantic and Northeast states. It was also stated that Greensboro Junction is reported to be the largest tank farm for refined petroleum products in the United States and the second largest in the world.

The grant provided a total of \$132,545.45 of funding and required a local match of \$13,254.55. The total eligible cost (project budget) was estimated at \$145,800.00. The amended period of performance was noted as August 23, 2020 to August 22, 2022. The award was approved by City Council on September 15, 2020.

#### **Expenditures**

Total expenditures on this award were \$125,455.90. We reviewed expenditures charged to the award that totaled \$124,951.00 or 99.6% of grant expenditures.

We reviewed two invoices from Newton's Fire & Safety Equipment. Invoice 119602 was dated September 2, 2020 and had \$78,315.00 charged to the award for fire hoses. Invoice 123066 was dated April 7, 2021 and had \$46,636.00 charged to the award for fire hoses and fire equipment. For both invoices, we agreed items to the approved purchase orders, recalculated amounts on the invoices and noted the items purchased are within award guidelines.

The supporting documentation for the reviewed items appears adequate and the expenditures appear to meet award guidelines.

**Reimbursements**

Total award revenue was \$112,455.90. \$70,483.50 was posted on December 31, 2020 and \$41,972.40 was posted on August 31, 2021. We reviewed the cash receipt entries in the Infor financial system for both these items. Additionally, a donation of \$13,000.00 was received from Colonial Pipeline to cover the local match required for the award. The amount was posted on October 31, 2020.

At the end for the period of performance for the award, total award revenue was \$112,455.90. That represented ninety percent of total award expenditures of \$124,951.00. That percentage agrees to the award document.

Amounts appear properly calculated and received, as noted above.

**Note:**

After the end date of the award, there remained \$504.90 of unspent donated funds from Colonial Pipeline. Colonial Pipeline authorized the Fire Department to use the remaining funds for additional equipment and a purchase of \$626.55 was made in September 2023 via procurement card. The difference of \$121.65 will need to be adjusted when this award is finalized in Infor.

**Reporting**

We reviewed the Federal Financial Report for the period ended June 30, 2022. A copy of the report was obtained from Bryan Vickery, Assistant Chief. We recalculated amounts on the reports and agreed amounts to Infor financial reports without exception. The report appears to have been submitted on July 5, 2022 and the due date was July 30, 2022.

It appears the report was complete, accurate and submitted by the applicable deadline.

We would like to thank the staff of the Fire Department for their assistance and cooperation during this review. If there are any questions concerning the details of this review, please call us at (336) 373-2230.



Garland Wells  
Internal Auditor



Len Lucas  
Internal Audit Director

cc: Nathaniel (Trey) Davis III, Assistant City Manager  
Larry Davis, Assistant City Manager  
Bryan Vickery, Assistant Fire Chief