Florida State Auditors Found That When Jared Moskowitz Ran Florida's Division Of Emergency Management, The Agency Failed To Properly Account For $3.78 Billion Taxpayer Dollars, And Handed Out More Than A Billion Dollars In COVID Relied To 94 Local Governments Without Any Accountability

During The Fiscal Year 2019-20 As Florida's Emergency Management Director Moskowitz Distributed $1.236 Billion In COVID Relief Funds To 94 Local Governments And Failed To Monitor Any Of The Subrecipients

During The Fiscal Year 2019-20, As Florida's Emergency Management Director, Moskowitz Distributed $1.236 Billion In COVID Relief Funds To 94 Local Governments. "During the 2019-20 fiscal year, the FDEM provided $210,562,506 in CRF funds to 39 local governments and, during the 2020-21 fiscal year, the FDEM provided $1,026,225,208 in CRF funds to 55 local governments." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 93

Florida Auditors Later Found That FDEM Failed To Monitor Any Of The Subrecipients. "Our inquiries of FDEM management disclosed that during either the 2019-20 or 2020-21 fiscal years the FDEM did not monitor the activities of any subrecipients. Such monitoring is to include, for example, reviewing subrecipient audit reports and determining whether management decisions are required for any audit findings related to the Federal award." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 93

According To FDEM Management, Required Subrecipient Monitoring Was Not Performed Due To Staffing Shortages. "According to FDEM management, subrecipient monitoring, including audit report reviews and determining whether management decisions were required for applicable audit findings, was not performed due to staffing shortages." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 93

During The 2020-21 Fiscal Year, FDEM Distributed Approximately $1.086 Billion In Disaster-Assistance Money To 650 Recipients And Conducted No Desk Or On-Site Reviews For Any Of The Grant Recipients

During The 2020-21 Fiscal Year, FDEM Distributed Approximately $1.086 Billion In Disaster-Assistance Money To 650 Recipients. "During the 2020-21 fiscal year, the FDEM provided $1,086,497,211 in Disaster Grants funds to 650 subrecipients." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 172

Florida Auditors Later Found FDEM Conducted No Desk Or On-Site Reviews For Any Of The Grant Recipients. "The FDEM did not monitor subrecipients in accordance with FDEM procedures. In addition, the FDEM did not always timely document the review of subrecipient audit reports, determine whether a management decision was required, or issue management decisions for subrecipient audit findings. During the 2020-21 fiscal year, the FDEM provided $1,086,497,211 in Disaster Grants funds to 650 subrecipients. Our inquiries of FDEM management disclosed that the FDEM did not conduct desk or on-site reviews for any subrecipients during the 2020-21 fiscal year." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 172

According To FDEM Management, On-Site Or Desk Reviews Were Not Conducted, Audit Reports Were Not Timely Reviewed, And Management Decisions Were Not Timely Issued Due To Staffing Shortages. "According to FDEM management, on-site or desk reviews were not conducted, audit reports were not timely reviewed, and management decisions were not timely issued due to staffing shortages." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 172

Mismanagement Of Reporting Subaward Disaster Grants

<u>During The 2020-21 Fiscal Year, FDEM Obligated 1,548 Projects With Funds Totaling Approximately $1.35 Billion And Did Not Report Subaward Information In The Federal Funding Accountability And Transparency Act Subaward Reporting System In The Required Timeframe</u>

During The 2020-21 Fiscal Year, FDEM Obligated 1,548 Projects With Funds Totaling Approximately $1.35 Billion. "During the 2020-21 fiscal year, the FDEM obligated 1,548 projects with obligated Disaster Grants funds totaling $1,349,009,547." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 170

Florida Auditors Later Found That FDEM Did Not Report Subaward Information In The Federal Funding Accountability And Transparency Act Subaward Reporting System In The Required Timeframe. "As part of our audit, we requested to review the FSRS reporting records for applicable projects. However, in response to our request, FDEM management indicated that the FDEM had transitioned from reporting subaward information in the FSRS by project to reporting by subaward at the time all projects related to the subaward were closed. Consequently, for all applicable projects, required subaward information such as subaward amounts was not timely reported in the FSRS." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 170

According To FDEM Management, Due To The Number Of Projects And Shortage Of Personnel, FDEM Transitioned From Reporting By Project In The FSRS To Reporting By Subaward Resulting In A Failure To Demonstrate That Required Information Was Appropriately Reported. "According to FDEM management, due to the significant number of projects that may be related to a subaward, and a shortage of personnel to report project-level information in the FSRS, the FDEM transitioned from reporting by project in the FSRS to reporting by subaward. In addition, the FDEM did not report the amount of the subaward at the time the FDEM entered into the subaward agreement with the subrecipient because the final amount of all projects related to a subaward is unknown until the projects are closed. … The FDEM cannot demonstrate that all required information was appropriately and timely reported in the FSRS in accordance with FFATA." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 170

<u>During The 2020-21 Fiscal Year, FDEM Distributed Approximately $103 Million In WHIP Plus Funds To 962 Recipients And Did Not Report Subaward Information In The Federal Funding Accountability And Transparency Act Subaward Reporting System For Any Applicable WHIP Plus Subawards</u>

During The 2020-21 Fiscal Year, FDEM Distributed Approximately $103 Million In WHIP Plus Funds To 962 Recipients. "During the 2020-21 fiscal year, the FDEM disbursed $103,203,667 in WHIP Plus funds to 962 subrecipients." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 38

Florida Auditors Later Found That FDEM Did Not Report Subaward Information In The Federal Funding Accountability And Transparency Act Subaward Reporting System For Any Applicable WHIP Plus Subawards. "Our inquiries of FDEM management disclosed that the FDEM did not report subaward information in the FSRS for any applicable WHIP Plus subawards." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 38

According To FDEM Management, The Subaward Information Was Not Reported Because The FDEM Was Not Aware That It Was Required To Be Reported. "According to FDEM management, the subaward information was not reported because the FDEM was not aware that it was required to be reported." (State Of Florida Auditor General, State Of Florida Compliance And Internal Controls Over Financial Reporting And Federal Awards, 3/1/22) Page 38