City Auditor's Office

Fire Emergency Management Division Audit

Report Issued: September 1, 2020

Audit Report No. 20-02

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TO: Mayor Coviello and Council Members

FROM: Andrea R. Russell, City Auditor

DATE: September 1, 2020

SUBJECT: Fire Emergency Management Audit

The City Auditor's Office completed an audit of Fire Emergency Management Division. The audit was conducted in conformance with Generally Accepted Government Auditing Standards by the authority granted through City Ordinances 28-02 and 79-10.

We would like to express our sincere appreciation to City management and staff for the courtesy, cooperation and proactive attitude extended to the team members during the audit. If you have any questions or comments regarding this audit, please contact Andrea Russell at 242-3380 or Timothy DiSano at 242-3308.

C: Rob Hernandez, City Manager
Ryan Lamb, Fire Chief
Dolores Menendez, City Attorney
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EXECUTIVE SUMMARY

The City Auditor's Office conducted an audit of the Fire Department Emergency Management Division. This Audit was part of the 2020 approved Audit Plan.

Based on the test work performed and the audit recommendations noted below, we concluded overall that policies and procedures are in place and controls are operating effectively to meet the stated audit objectives; however, we noted the following areas need improvement:

- Management of the activation staffing matrix, essential employee listing and staff notification
- Recording of time for compensation for emergency events
- Obtaining Emergency Management Accreditation Program (EMAP)
- Updates to Emergency Management coordinating procedures and training tracking
- Completion of Departmental Continuity of Operations Plans (COOP)
- Monitoring and completion of IRMA After Action Report Improvement Plan items
- Updates to All Hazards Interlocal Agreement with Lee County

For further details on the findings and recommendations see the Findings and Recommendations section. No material control deficiencies were noted.

BACKGROUND

The Cape Coral Emergency Management Division (EM) serves as the lead agency for planning and coordinating the City's response efforts to an emergency. EM ensures the City is prepared for a major disaster by:

- Interfacing with county, state and federal jurisdictions
- Coordinating training and planning efforts
- Ensuring the flow of information to the public to assist in emergency preparation and response

EM staff is situated in the Emergency Operations Center (EOC), which provides a central location for the coordinated response to emergencies and disasters.

Whether natural or manmade, disasters can result in significant property, human and financial loss. The location and geography of Cape Coral puts it at a high risk of experiencing natural disasters; such as, hurricanes, tropical storms, flooding and tornados. With ongoing concerns about catastrophic natural disasters, terrorism, and pandemics, leaders at all levels of City government must acknowledge the need to efficiently and effectively strengthen emergency planning capabilities. An effective response to a natural disaster requires coordination across federal, state and local agencies and jurisdictions.

AUDIT OBJECTIVES

The audit objectives are:

- To determine if the City is adequately prepared for an activation.
- To determine if the All Hazards Interlocal Agreement with Lee County is up to date.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

FINDINGS AND RECOMMENDATIONS

FINDING 2020-01: Activation Staffing Matrix, Essential Employee Listing and Communication and Staff Notification
Rank: High

Activation Staffing Matrix

An activation staffing matrix (matrix) and essential employee listing is necessary to ensure appropriate staffing and clear responsibilities during an emergency. We noted a recent matrix presented as part of Federal Emergency Management Agency (FEMA) training held in March 2020, was inaccurate and included vacancies as well as individuals that were no longer employed by the City. In addition, as part of the work performed after Hurricane Irma, we noted there was not an accurate essential employee list that identifies individuals deemed essential during a disaster event or City emergency.

An accurate activation staffing matrix assists with planning and determining the most efficient and effective use of the limited space in the Emergency Operations Center (EOC), including determining the appropriate amount of food and allocation of space for sleeping for those reporting to the EOC for an activation.

Staffing matrices can be based on the level of activation. The level of activation is defined in the *City of Cape Coral Activation Manual – August 2019, as the following:*

- *Level 1: Full scale activation - with 24 hour, full staffing at EOC*
- *Level 2: Partial activation -limited City activation, select personal*

- *Level 3: Enhanced monitoring – normal operations with heightened attention to specific incidents or event*
- *Level 4: Normal operations - at Division of Emergency Operations*

The level of EOC activation can escalate or de-escalate during a response operation.

Essential Employee List

Essential employees provide vital support in the event of an emergency or disaster and may be required to report to work; be "on call"; or be available to work remotely in the event of an emergency or disaster.

After Hurricane Irma, all City Job Descriptions were updated to include language about essential employees in the General Statement of Job*: "Responsibilities and Reporting During an Emergency Situation: If assigned, employees in this classification will be required to report and carry out duties as directed for the duration of an emergency. Depending on the nature of the emergency, this may require working around the clock for several days on short notice".*

The matrix and essential employee list is inaccurate and incomplete due to insufficient oversight and direction; miscommunication with City Departments; employee turnover; a lack of ownership; and a general lack of a sense of importance from upper City Management leading to perception of low priority during blue skies.

An inaccurate and incomplete matrix and essential employees list can increase the likelihood of poor coordination; cause a delay in dispatch of resources and may cause resource limitations. In addition, this may also cause an inability to effectively respond or cause a delay in response to an emergency or disaster. Activation staff roles and responsibilities should be clearly stated in order to facilitate an effective and coordinated response.

Communication and Staff Notification

EM leads the planning and coordination of the City's response to a major emergency event or disaster. Accurate and timely information regarding emergency events is important to ensure an appropriate response. EM must be able to provide notification of unforeseen events as well as progress of ongoing emergencies, such as hurricanes, to City management and activation staff in a timely manner. EM must also be able to coordinate and directly tie into the 9-1-1 Center and Dispatch center for awareness of emergency call volume and dispatch of resources.

Depending on the situation, activation staff may be required to report to the EOC or respective post with little notice. Prior communication has been inconsistent and was made through text messages, emails or phone calls. Due to the inconsistency of notifications, not all staff receive proper notification. Currently, there is no defined method that states how to notify activation staff.

As mentioned above, the City does not have an accurate listing of individuals deemed essential during a disaster event or emergency. EM has recognized the difficulties in providing timely, consistent, and clear notifications to activation and essential staff and is in the process of exploring notification methods, including possible software programs.

The Government Accountability Office Standards for Internal Control in Federal Government Principles 14.03, 14.07 and 15.02 state the following regarding information and communication:

> *14.03 Management communicates quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management assigns the internal control responsibilities for key roles.*
>
> *14.07 Management selects appropriate methods to communicate internally. Management considers a variety of factors in selecting an appropriate method of communication. Some factors to consider follow:*
>
> - *Audience - The intended recipients of the communication*
> - *Nature of information - The purpose and type of information being communicated*
> - *Availability - Information readily available to the audience when needed*
> - *Cost - The resources used to communicate the information*
> - *Legal or regulatory requirements - Requirements in laws and regulations that may impact communication*
>
> *15.02 Management communicates with, and obtains quality information from, external parties using established reporting lines. Open two-way external reporting lines allow for this communication. External parties include suppliers, contractors, service organizations, regulators, external auditors, government entities, and the general public.*

The communication deficiencies can be associated with:

- No specific policy and procedures pertaining to activation staff notifications
- A lack of formal communication methods
- Incomplete activation roster and essential employee listing

It is important to have formal documented policies, procedures, specific methods for communication to activation staff in place and activation staff must be informed of these procedures prior to an activation to ensure the City is properly prepared. Without such procedures and methods there is the potential for a delayed response to an emergency event or disaster. Confusion in communication can also cause frustration among City personnel. There is also a potential for increased liability to the City and possible increased risk to the community resulting from a delayed or ineffective response.

RECOMMENDATIONS:

2020-01a. Emergency Management should work with City Departments and directors to develop and maintain an accurate Activation Staffing Matrix and Essential Employee Listing.

2020-01b. Review and update the Activation Staffing Matrix in conjunction with the Essential Employee List annually.

2020-01c. Communicate the Activation Staffing Matrix and Essential Employee Listing to City Employees by January 31 of each year.

2020-01d. Emergency Management should document procedures and method for notifying staff in the event of an activation.

2020-01e. Notification processes must be periodically tested for reliability. Documentation of the testing should be maintained as evidence of the test.

Management Response and Corrective Action Plan:

2020-01a. Emergency Management will work with City Departments through the applicable department director and/or department emergency management liaison to maintain accurate Emergency Operations Center (EOC) Activation Staffing Matrix and Essential Employee Listing.
2020-01a. Responsible Person: Emergency Management Division Manager
2020-01a. Anticipated Completion Date: October 1, 2020

2020-01b. The Activation Staffing Matrix and Essential Employee List including names and positions will be maintained on the EOC SharePoint site and will be updated within 2-weeks as changes occur by the department director and/or department emergency management liaison.
2020-01b. Responsible Person: Emergency Management Division Manager
2020-01b. **Anticipated Completion Date:** October 15, 2020

2020-01c: Emergency Management will work with City Departments through the applicable department director and/or department emergency management liaison to communicate the Activation Staffing Matrix and Essential Employee Listing to City Employees immediately following the validation by the respective Department Director. Will initially occur on November 1, 2020 and then annually on April 1ST. The list will be available “real time” via the EOC SharePoint site and will be communicated via City email initially on November 15, 2020 and then annually on April 1ST.
2020-01c. Responsible Person: Emergency Management Division Manager
2020-01c. Anticipated Completion Date: November 15, 2020

2020-01d. Emergency Management will document procedures and method for notifying staff in the event of an activation within Annex D: EOC Activation Manual.
2020-01d. Responsible Person: Emergency Management Division Manager

2020-01d. Anticipated Completion Date: October 15, 2020

2020-01e. Notification processes will be periodically tested for reliability. Documentation of the testing will be maintained as evidence of the test.
2020-01e. Responsible Person: Emergency Management Division Manager
2020-01e. Anticipated Completion Date: October 15, 2020

FINDING 2020-02: Recording of time for compensation and reimbursement for emergency events
Rank: High

Based on recommendations made from issues identified after Hurricane Irma, the City has spent numerous hours working towards developing and utilizing a revised FEMA Activity Log ICS[1] 214 (ICS 214) to meet its needs during an activation. These revisions were intended to make individual completion and city department processing of ICS 214 forms easier; however, the revisions resulted in confusion and submission of incomplete or incorrect forms during a training exercise conducted in March 2020.

Previously, there were no unique pay codes to identify FEMA reimbursable payroll related to Hurricane Irma. Hours worked that related to Irma and emergency preparation, were recorded in the system of record (Kronos, TeleStaff), on the ICS 214 and in a separate Labor Record. Reconciliation of the three sources of hours required a massive review effort, many staff hours and much revision to ensure compliance with FEMA reimbursement guidelines.

In the event of an emergency or disaster completion of the ICS 214 form is required to seek federal disaster reimbursement for employee hours and equipment usage.

According to ICS 214 Instructions - Purpose: *The Activity Log (ICS 214) records details of notable activities at any ICS level, including single resources, equipment, task forces, etc. Activities described may include notable occurrences or events such as task assignments, task completions, injuries, difficulties encountered etc.*

ICS 214's provide basic incident activity documentation and a reference for After Action Reports. The Public Assistance Program and Policy Guide (PAPPG) also provides guidance for allowable reimbursable expenses including general work eligibility; cost eligibility (which provides details of allowable costs for reimbursement); and emergency work eligibility.

We noted ICS 214's submitted for Hurricane Irma were often incomplete or incorrect. Some possible reasons for this include too much additional information on the form; changes to the form to include information not required by FEMA, such as two signatures or to record resources and other items. These errors may have been due to misinterpretation of ICS 214 form requirements or confusion over instructions because of numerous revisions made to the forms; insufficient communication of updates to forms and processes; and insufficient training.

[1] Incident Command System

Previously there was no specific pay code for an emergency or disaster to identify FEMA reimbursable time. ICS 214's should serve as support for FEMA reimbursable time. Inaccurate supporting documentation and coding can increase the potential for loss of FEMA reimbursement; an increase in employee time and salary costs to review documents submitted for reimbursement; erroneous payroll totals; and inclusion of non-reimbursable time.

RECOMMENDATIONS:

2020-02a. Utilize the most current FEMA Activity Log ICS 214 Form and Instructions for all emergency events when required.

2020-02b. **FINANCE** Utilize unique pay codes for disaster/ emergency event time reporting to allow for accurate recording of time associated with a disaster.

2020-02b. **EM** Update Emergency Operations Plan for procedures to define unique pay codes for emergency events.

2020-02c. Annually, require ALL essential employees working in the field to take Saba training on completion of the FEMA Activity Log ICS 214.

2020-02d. Annually, require ALL essential employees reporting to the Emergency Operations Center to take live training on completion of the FEMA Activity Log ICS 214.

Management Response and Corrective Action Plan:

2020-02a. Emergency Management will update the ICS214 form and associated instructions/examples. Associated documents will be located on the EOC's SharePoint and reviewed annually on April 1ST.

2020-02a. Responsible Person: Emergency Management Division Manager

2020-02a. **Anticipated Completion Date:** September 1, 2020

2020-02b. FINANCE Utilize unique pay codes for disaster/ emergency event time reporting to allow for accurate recording of time associated with a disaster. The Payroll Division will work with Kronos and HR's Class and Comp Division to review the existing emergency codes and add or amend codes that comply with the Collective Bargaining Agreements and the Personnel Ordinance language.

2020-02b. Responsible Person Finance: Financial Services Director

2020-02b. Anticipated Completion Date: December 31, 2020

2020-02b. EM Emergency Management will update the Emergency Operations Plan and associated Coordinating Procedures to define unique pay code for emergency events. These documents will be updated as changes occur and reviewed annually on April 1ST.

2020-02b. Responsible Person Emergency Management: Emergency Management Division Manager

2020-02b. Anticipated Completion Date: January 31, 2021

2020-02c. Emergency Management will provide ICS214 training via online Learning Management System (LMS).
2020-02c. Responsible Person: Emergency Management Division Manager
2020-02c. Anticipated Completion Date in LMS: September 1, 2020
2020-02c Anticipated Completion date for Employees: October 1, 2020

2020-02d. Emergency Management will provide instructor lead ICS214 training as part of the annual EOC Hurricane Season Kick-off Meeting.
2020-02d. Responsible Person: Emergency Management Division Manager
2020-02d. Anticipated Completion Date: June 1, 2021

FINDING 2020-03: Obtain EMAP Accreditation
Rank: Medium

EMAP was created by a group of national organizations to foster continuous improvement in emergency management capabilities. It provides emergency management programs the opportunity to be recognized for compliance with industry standards, to demonstrate accountability, and to focus attention on areas and issues where resources are needed.[2]

Currently, the City of Cape Coral EM has not obtained EMAP certification. EM recognizes the opportunities available in becoming accredited and are in the process of pursuing the EMAP.

There are five steps for an organization to obtain EMAP:

- Subscription
- Self-assessment and application
- On-site assessment
- Committee review and commission decision
- Accreditation and maintenance

In order to maintain accreditation, an EM Program must maintain compliance with the Emergency Management Standards, and properly administer funds as determined by the EMAP Commission. [3] In order to avoid a lapse in the accreditation, EM programs that are accredited must conduct an on-site assessment and appear before the Program Review Committee before the five (5) year anniversary date. [4]

The EMAP certification acknowledges EM's commitment to continuous quality improvement and accountability. EMAP will also provide an avenue for knowledge sharing, best practices, resources and training available in the accredited peer reviewed network. There is also the potential for grants or funding which may only be available to accredited programs.

RECOMMENDATIONS:

[2] https://emap.org/index.php/what-is-emap
[3] EMAP Applicant Guide to Accreditation – October 2018, pg. 20
[4] EMAP Applicant Guide to Accreditation – October 2018, pg. 21

2020-03 Obtain the Emergency Management Accreditation Program certification.

Management Response and Corrective Action Plan:

2020-03 Emergency Management will develop and implement a strategic approach to achieve EMAP accreditation.
2020-03 **Responsible Person:** Emergency Management Division Manager
2020-03 **Anticipated Completion Date:** December 31, 2023

FINDING 2020-04: Updates to Emergency Management Coordinating Procedures and Activation Staff Training
Rank: High

EM Coordinating Procedures
EM utilizes the EOC during activations, such as hurricanes and tornadoes, as a place to coordinate response efforts to an emergency. The EOC is led by Unified Command and is divided into sections for an activation including Planning, Finance, Administration, Operations, Logistics, and Command Staff. Each section has specific duties to perform during an activation. Section duties performed during "grey skies" can vary greatly from the duties performed by the same individuals during "blue skies"; therefore, it is important to ensure individuals are trained correctly and have clearly defined roles and responsibilities to be efficient and achieve goals during an emergency activation.

Coordinating Procedures (aka Job Aids) provide definitive steps and clear responsibilities for section roles in the EOC. It is important to note that previously, there were no Coordinating Procedures available for reference; however, EM has developed a comprehensive set of procedures for each EOC section included in Attachment 1 of the Emergency Operations Plan, in Annex D- EOC Activation Manual. FEMA defines a job aid as a checklist or other visual aid intended to ensure that specific steps of completing a task or assignment are accomplished.[5] In March 2020, the City hosted the FEMA Integrated Emergency Management Course (IEMC) training exercise. As part of the exercise, individual section coordinating procedures were scheduled for review and update. Due to the partial activation of the EOC for COVID-19 which occurred during training, the updates were not completed. As a result, current coordinating procedures may not accurately reflect all section procedures. There is an overall attitude of a lack of importance from upper City Management resulting in the perception of low priority of accurate coordinating procedures during blue skies. This makes it difficult for EM to solicit input and updates to procedures from department directors.

Activation Staff Training
Training for emergency activations serves to familiarize activation staff with roles and responsibilities during an emergency activation. Certain Incident Command System (ICS) courses are necessary for individuals reporting to the EOC. It is important for activation staff to attend training events in order to stay current on appropriate ICS methodologies and requirements and to ensure a good understanding of duties to be performed according to

[5] https://training.fema.gov/programs/emischool/el361toolkit/glossary.htm#J

coordinating procedures. Some ICS courses are tracked in SERT TRAC, an outside system, but currently, EM does not utilize any internal system to monitor activation staff completion of ICS and other courses. Training tracking is an essential tool to easily and efficiently monitor course completion.

Without accurate coordinating procedures and proper training for an activation, there could be an ineffective or delayed response due to improperly informed or trained activation staff.

RECOMMENDATIONS:

2020-04a. Update Coordinating Procedures (Job Aids) to ensure they are clear and accurately define duties, roles and responsibilities for all EOC Activation Staff sections.

2020-04b. Periodically review and update Coordinating Procedures (Job Aids).

2020-04c. Provide Emergency Operations Activation Staff training on the updated Coordinating Procedures (Job Aids).

2020-04d. Require completion of appropriate ICS courses for individuals who must to report to the EOC during an activation.

2020-04e. Fully utilize a comprehensive training tracking mechanism to monitor completion of required ICS and other courses for activation staff.

Management Response and Corrective Action Plan:

2020-04a. Initial coordinating procedures published for IEMC March 1, 2020. These will be updated annually as appropriate.
2020-04a. Responsible Person: Emergency Management Division Manager
2020-04a. Anticipated Completion Date: March 1, 2020

2020-04b. Coordinating Procedures (Job Aids) will be reviewed annually by April 30TH each year by Emergency Management and Department Emergency Management Liaisons.
2020-04b. Responsible Person: Emergency Management Division Manager
2020-04b. Anticipated Completion Date: April 30, 2021

2020-04c. EM staff to provide Emergency Operations Activation Staff training on the updated Coordinating Procedures (Job Aids).
2020-04c. Responsible Person: Emergency Management Division Manager
2020-04c. Anticipated Completion Date: May 31, 2021.

2020-04d. Emergency Management in coordination with Human Resources staff to identify, coordinate, and/or deliver appropriate ICS courses for individuals who must to report to the EOC during an activation.
2020-04d. Responsible Person: Emergency Management Division Manager
2020-04d. Anticipated Completion Date: September 1, 2021

2020-04e. Emergency Management will utilize a comprehensive training tracking system to monitor completion of required ICS and other courses for activation staff.
2020-04e. Responsible Person: Emergency Management Division Manager
2020-04e. Anticipated Completion Date: March 31, 2021

FINDING 2020-05: Completion of Departmental Continuity of Operations Plans (COOP) Rank: High

EM has led the initiative for City Departments develop individual COOP's. Recently, EM has spearheaded the effort to develop COOP's by hosting a training session to assist departments in understanding what a COOP is and help departments to develop their own COOP. EM utilizes a software program called BOLDPlanning as the template for the COOP's; and although training was held, there are currently, no written policies and procedures exist to establish guidelines for COOP's which at a minimum include:

- Review and update frequency
- Approval of the COOP
- Testing the COOP feasibility
- COOP Training
- COOP activation process
- Communication to staff
- Staff expectations and performance during COOP activation

These guidelines will greatly assist departments who were not able to attend the training and serve to provide definitive guidelines for development and maintenance of the COOP's. As part of the audit, we reviewed three Department COOP's. Each COOP reviewed appeared to be at a different stage of development and varied in the amount of detailed information presented. Overall, some COOP's were incomplete, and others contained information that was outdated such as including individuals no longer employed by the City as Key Staff.

The GAO Standards for Internal Control in Federal Government Section 12.02: "Management documents in policies the internal control responsibilities of the organization" and Section 12.03 also states management should document "policies in the appropriate level of detail to allow management to effectively monitor the control activity."

In each COOP according to Annex M- Testing, Training and Exercising/Plan Maintenance,

- Plans will be reviewed annually

- Training will be conducted at new employee orientation and quarterly staff meetings
- COOP's will be tested annually as part of the test, training and exercise
- Any equipment pre-positioned at alternative facilities will be tested annually
- The Exercise will include a test of the alert and notification procedures within the COOP with and without warning, during duty and non-duty hours
- Departments will identify and incorporate lessons learned and remedial actions from exercises and actuarial events into annual revisions
- Copies of after-action review reports will be placed in the file archive of the BOLDplanning system

COOP's are incomplete because there is no requirement to adhere to items defined in the Annex M as noted above. In addition, there is a lack of specific guidance for the City, such as an Administrative Regulation, to provide direction to departments on creation, maintenance and use of their COOP's. Finally, there is a lack of communication of importance from upper City Management to departments which has led to perception of low priority of COOP's.

Incomplete or outdated COOP's may limit an effective response to an emergency or disaster. This could lead to confusion over roles and responsibilities, poor coordination of resources, resource limitations and delay in dispatch of those resources.

RECOMMENDATIONS:

2020-05a. Develop an Administrative Regulation to address emergency preparedness including COOP Plan administration as well as define clear roles and responsibilities for maintenance and update of the COOP, Coordinating Procedures, and Essential Employee Lists.

2020-05b. Emergency Management will periodically monitor COOP's to ensure they are updated, reviewed and tested.

Management Response and Corrective Action Plan:

2020-05a. Develop an Administrative Regulation to support a comprehensive Emergency Management program.
2020-05a. Responsible Person: Emergency Management Division Manager
2020-05a. Anticipated Completion Date: June 1, 2021

2020-05b. The new Administrative Regulation will contain procedures for COOP review and testing.
2020-05b. Responsible Person: Emergency Management Division Manager
2020-05b. Anticipated Completion Date: June 1, 2021

FINDING 2020-06: Monitoring and Completion of Hurricane IRMA After-Action Report Improvement Plan Items
Rank: High

According to FEMA, an After-Action Report (AAR) summarizes key information related to the evaluation of an exercise or event and captures observations of an exercise and makes recommendations for post-exercise improvements. The Improvement Plan (IP) which is part of the AAR, identifies specific corrective actions, assigns them to responsible parties, and establishes target dates for completion. An AAR should utilize a standard format to ensure consistency and provide a specific level of detail for cross jurisdiction comparison. Consistency in information is helpful for events, such as a hurricane, that affect several jurisdictions.

EM develops an AAR after a major incident such as a hurricane or tornado. For example, after Hurricane IRMA in September 2017, EM completed an AAR with 110 action items identifying areas needing corrective actions. These items included training, procurement of items to be better prepared for future events, activation policies and procedures, and updates to plans and documents. As part of the audit, we requested the current status of these after-action items as of May 31, 2020. We noted that although a good amount were completed, a number of items were still outstanding and indicated vague or incomplete status information.

See Table 1 below for a summary of the Status of Hurricane IRMA after-action report action items provided as of May 31, 2020.

Table 1: Current Status as of 5/31/2020	**Total count per category**
2020 completed or anticipated completion	18
2021 anticipated completion	3
2022 anticipated completion	1
Annual renewal	1
Completed	24
No Completion Date	13
Ongoing	39
Open	1
Responsibility outside of EOC	3
Unknown	7
Grand Total	**110**

The 2019 EOC Activation Manual, Emergency Operations Plan, Annex D states, Unified Command is responsible to ensure after-action reports are completed on a timely basis.[6]

It appears IP items remain incomplete due to a number of factors including: a lack of perception of importance of items during blue skies; insufficient oversite and direction by EM due to unclear responsibilities for implementation according to Annex D; no formal monitoring process for IP items; and non-compliance with the 2019 EOC Activation Manual requirements for AAR and IP.

[6] Emergency Operations Plan Annex D, page D29: EOC Activation Manual August 2019

Timely completion and resolution of AAR IP items is essential because incomplete updates and lack of changes to emergency process needing revision may negatively impact or cause delays in response to a future emergency or disaster.

RECOMMENDATIONS:
2020-06a. Evaluate and finalize outstanding Hurricane IRMA AAR IP.

2020-06b. Develop and document a formal monitoring process for addressing future after-action report action items in a timely manner. The process should include a metric for completion of the AAR and IP after the event, implementation of recommendations for post event improvements, and a methodology for communicating changes from the AAR and IP to appropriate activation personnel. This process should be included in the EOP.

Management Response and Corrective Action Plan:

2020-06a. Emergency Management will evaluate Hurricane Irma AAR/IP items for completion, action items or transition to long-term planning.
2020-06a. Responsible Person: Emergency Management Division Manager
2020-06a. Anticipated Completion Date: December 31, 2020

2020-06b. Emergency Management will incorporate the AAR/IP process into the new Administrative Regulation addressing the comprehensive emergency management program.
2020-06b. Responsible Person: Emergency Management Division Manager
2020-06b. Anticipated Completion Date: June 1, 2021

FINDING 2020-07: Updates to All Hazards Interlocal Agreement
Rank: High

The City of Cape Coral in Lee County, Florida is geographically located in an area that is prone to natural disasters. These factors along with an ever-increasing complexity of the City's infrastructure and population and economic growth; the decreasing predictability and increasing possibility of occurrence of natural disasters are concerns that must be addressed to prepare and coordinate responses and resources with federal, state and local governments and jurisdictions.

Interlocal agreements are collaborative contracts between two or more public entities aiming to provide more efficient and less costly public services. On October 1, 2012, the City of Cape Coral and Lee County entered into the Amended[7] Interlocal Agreement Regarding the All-Hazards Protection District (Agreement) which defines the terms and conditions under which the City will participate in the District and determines the distribution of revenues collected by the County in the All Hazards Protection District Fund (Fund). The Lee County Board of County Commissioners levies a tax at the rate of 0.0693 mills per $1,000 of taxable value for the Fund. All net Fund revenue collected from properties within Cape Coral are returned to the City in

[7] This amended agreement replaced the agreement that was approved by Council December 2001.

accordance with the Agreement. In addition, according to the Agreement, the funds provided from the County may be used for:

- Hazard materials response
- Emergency preparedness initiative (natural and manmade disasters)
- Emergency Contingency Fund
- Property Acquisition Fund

The Agreement has not been reviewed or updated in eight years and was created and amended under prior administrations. In addition, EM indicated that certain sections of the agreement need to be re-written and has already drafted updated language for the sections.

A goal listed in the proposed budget for fiscal year 2020 – 2022, includes re-negotiation of the All Hazards Interlocal Agreement with Lee County. Interlocal agreements serve to optimize coordination and shared resources between local governments to provide more efficient and less costly resources and services.

EM has not reviewed or performed updates on the current Agreement as County and City leadership has changed; community growth has occurred; or as strategic plans and objectives have changed over time. The current Interlocal Agreement has limited or vague description of allowable use of funds and unclear roles and responsibilities for Agreement parties (City and County).

An Agreement that does not align with the EM strategic plan and objectives can lead to inefficient allocation of funds, resources and an increased risk of improper or insufficient response to emergencies.

RECOMMENDATIONS:

2020-07a. Update the Interlocal Agreement to better align with Emergency Manegement's strategic plan and objectives.

2020-07b. The Emergency Management Division, in conjunction with Unified Command and City Attorney's Office, should periodically review and update the Interlocal Agreement as necessary to ensure it is relevant, aligns with the City's and Division's strategic plan and provides the most benefit to the City.

Management Response and Corrective Action Plan:

2020-07a. Emergency Management will work with the City Attorney's Office to draft a revision of the Interlocal Agreement for adoption by City Council and presentation to Lee County.
2020-07a. Responsible Person: Emergency Management Division Manager
2020-07a. Anticipated Completion Date: December 31, 2020

2020-07b. City Manager and the Emergency Management Director will review the ILA and associated All-Hazards budget each year.
2020-07b. Responsible Person: Emergency Management Division Manager

2020-07b. Anticipated Completion Date: August 1, 2021

SCOPE AND METHODOLOGY

Based on the work performed during the planning and the assessment of risk, the audit covered EM operations for the period of October 1, 2019 to June 30, 2020.

To evaluate EM operations, we reviewed policies and procedures; applicable laws, regulations and associated processes. We interviewed EM staff, completed walkthroughs of processes, and reviewed available documentation to gain an understanding of EM's preparedness for a natural disaster/emergency.

In order to achieve the audit objectives, we reviewed budgetary information from the City's financial system and the COOP Bold Planning System. We did not utilize any data from these systems for testing and therefore did not perform any data reliability procedures.

Sample size and selection was based on the City Auditor's Office sample methodology. We used a judgmental sampling methodology to select a sample of COOP's for review.

APPENDIX A

Management Response and Corrective Action Plan:

Finding Classification
Findings are grouped into one of three classifications: High, Medium or Low. Those findings that are categorized as low are not included in the report but rather are communicated separately to management. Classifications prioritize the findings for management to address and also indicate the level of testing required to determine if a finding's Corrective Action Plan is fully implemented in accordance with recommendations and Management's Response.

High: A finding that is ranked as "High" will have a significant impact on the organization. It is one that *prevents* the achievement of a substantial part of significant goals or objectives, or noncompliance with federal, state or local laws, regulations, statutes or ordinances. Any exposure to loss or financial impact for a High finding is considered *material*. Examples include direct violation of City or Department policy, blatant deviation from established policy and procedure, such as actions taken to circumvent controls in place, material non-compliance with federal, state or local laws, regulations, statutes or ordinances, or an area where significant cost savings could be realized by the Department or the City through more efficient operations.

High findings require immediate management attention and should take management's priority when considering implementation for corrective action.

Medium: A "Medium" finding is one that *hinders* the accomplishment of a significant goal or objective or non-compliance with federal, state or local laws, regulations, statutes or ordinances, but can't be considered as preventing the accomplishment of the goal or objective or compliance with federal, state or local laws, regulations, statutes or ordinances. Exposure to loss or potential or actual financial impact is *significant but not material* to the Department or City. Examples include lack of monitoring of certain reports, insufficient policies and procedures, procedure in place or lack of procedure that can result in *potential* noncompliance with laws and or regulations.

Medium findings require management attention within a time frame that is agreed upon by the Department and the City Auditor. Priority for implementation of management's corrective action should be considered in light of other High or Low findings.

Low: A "Low" finding is one that warrants communication to management but is one that isn't considered as hindering the accomplishment of a significant goal or objective and isn't causing noncompliance with federal, state or local laws, regulations, statutes or ordinances. Financial impact or risk of loss is minimal to none; however, low findings can *hinder the effectiveness or*

quality of department operations and thus are communicated to management separately. Low ranked findings are not included in the final audit report.

The City Auditor's Office will not follow up on the status of Low findings communicated to Management.