Report Issued

September 5, 2025
Audit Report No. 25-04

City of Cape Coral
City Auditor's Office

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Department of Emergency Management and Resilience - Recovery, Resilience, Mitigation, and Prevention Audit

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TO: Mayor Gunter and Council Members

FROM: Andrea R. Russell, City Auditor

DATE: September 5, 2025

SUBJECT: 25-04 Department of Emergency Management and Resilience - Recovery, Resilience, Mitigation, and Prevention Audit

The City Auditor's Office conducted a performance audit of the Department of Emergency Management and Resilience – Recovery, Resilience, Mitigation, and Prevention. This audit is an addition to the City Auditor's FY25 approved Audit Plan. 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 the Department of Emergency Management and Resilience 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 Joseph Devone at 242-3689.

C: Michael Ilczyszyn, City Manager
Connie Barron, Assistant City Manager
Mark Mason, Assistant City Manger
Aleksandr Boksner, City Attorney
Kimberly Bruns, City Clerk
Ryan Lamb, Director of Emergency Management and Resilience
Alvin Henderson, Emergency Management Division Manager
Sarah Evins, Special Projects Coordinator
Audit Committee

REPORT HIGHLIGHTS

DEPARTMENT OF EMERGENCY MANAGEMENT AND RESILIENCE (DEMR) - RECOVERY, RESILIENCE, MITIGATION, AND PREVENTION AUDIT

Issued September 5, 2025

Objectives

To determine if the DEMR has effective authority and oversight in place to properly administer emergency management, recovery, and resilience activities.

To determine if the DEMR has established policies and procedures to ensure grant funds are administered in accordance with federal, state, and local regulations.

WHY THIS MATTERS

The DEMR provides essential resources and services to help protect Cape Coral by leading the City's efforts to anticipate, withstand, and recover from emergencies of all kinds. Acting as the coordination point for preparedness planning, emergency operations, and interagency communication, the department ensures that responses are swift, organized, and effective when disasters or emergencies strike. Furthermore, it advances long-term safety through mitigation initiatives, public education, and management of critical recovery programs. This ongoing work strengthens the community's capacity to adapt to challenges and safeguards the well-being of residents, property, and infrastructure.

By assessing current capabilities, identifying areas for improvement, and verifying compliance with best practices, the audit supports DEMR goals for a stronger, more resilient Cape Coral. Ultimately, it ensures the department remains ready to help coordinate efforts to protect the community when it matters most and support a strong recovery after an event or emergency.

ACCOMPLISHMENTS

1. National Flood Insurance Program (NFIP) coordination and advocacy, including the approval and implementation of the City's Corrective Action Plan, NFIP assistance deployments to Hernando and Taylor County, providing four educational seminars, and consulting with numerous municipalities across the Country.
2. Hurricane Milton preparations, response, and recovery, including the enactment of the City's Section 1206 Plan for substantial damage determinations.
3. The coordination and management of over $157 million of grant funding.
4. The implementation of a Multi-Year Training and Exercise Plan.
5. The implementation of new Emergency Operations Center section digital dashboards and workflows.

WHAT WE FOUND

The City Auditor's Office conducted a performance audit of the DEMR's resilience, mitigation, prevention, and recovery activities. This audit is an addition to the City Auditor's FY25 approved Audit Plan.

Since becoming an individual department, the DEMR has established the organizational authority to effectively coordinate emergency management duties. In order to obtain a comprehensive understanding of the DEMR's operations, this audit included a review of the period from the findings identified during the 24-01 Citywide Prior Audit Recommendations Follow Up audit, when Emergency Management was a division of the Cape Coral Fire Department. This review also included the period after the division transitioned into an independent department in August 2024. We identified opportunities for improvement in the following areas: tracking accreditation status; communication strategies; Event Action Plan process; After Action Reviews policy; and grant management. For further details on these areas see the Findings and Recommendations section.

While we noted opportunities for improvement, we identified no material control deficiencies or instances of noncompliance with applicable regulations, policies, or procedures.

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Background

The Department of Emergency Management and Resilience (DEMR) leads the City of Cape Coral's (City) efforts in preparedness, response, recovery, mitigation, and resilience for both natural and human-caused emergencies. The DEMR also manages the City's Emergency Operations Plan and operates the Emergency Operations Center (EOC), which serves as the central coordination hub for City officials and partner agencies during emergency events or disaster situations.

The DEMR's mission is to *safeguard our community through proactive preparedness, effective response, and recovery from all hazards. We are dedicated to fostering a culture of resilience, enhancing public safety, and empowering our residents for future challenges. Our commitment is to mitigate risks and reduce vulnerabilities by coordinating resources, providing education, and building partnerships. Ready today, prepared for tomorrow.*

The DEMR was established in August 2024 through Ordinance 45-24, which amended the City's Code of Ordinances to move Emergency Management from a division of the Cape Coral Fire Department to an independent department. The need for increased coordination to manage resiliency efforts necessitated the creation of a dedicated department. Hurricane Ian revealed the importance of having a specialized team to focus exclusively on emergency management for all hazards, including natural, human-caused, and technological threats.

The DEMR's work is driven by a strategic plan built on six interconnected pillars:

These pillars guide departmental objectives and ensure the City's readiness extends beyond storm-related concerns to include a full spectrum of potential emergencies.

Resilience and Mitigation

As part of its long-term recovery and mitigation role, the DEMR also coordinates access to major federal disaster recovery and hazard mitigation programs. Hazard mitigation programs aim to proactively break the cycle of repeated damage and costly recovery by implementing long-term solutions that make a community safer and more resilient over time.

National Flood Insurance Program (NFIP)

The NFIP provides affordable flood insurance to residents and businesses in communities that adopt and enforce floodplain management standards. The program helps the City reduce both personal and municipal financial impacts of future floods.

Hazard Mitigation Grant Program (HMGP)

The HMGP supports projects such as infrastructure hardening, floodproofing, and property elevation, thereby reducing long-term risk and “building back safer” after disaster events. These programs allow the DEMR to extend its impact beyond immediate response by investing in projects and policies that protect the community for decades to come.

Community Development Block Grant–Disaster Recovery (CDBG-DR)

The CDBG-DR program offers flexible funding for housing repair, infrastructure restoration, and economic recovery following federally declared disasters, ensuring unmet needs are addressed and resilience is strengthened. Through the DEMR coordination efforts, the City has been awarded over $44 million in CDBG-DR grant funding.

Prevention and Preparedness

The DEMR coordinates a training program for all department emergency coordinators, ensuring they are fully prepared to manage disaster recovery, incident response, and coordination within the EOC.

These trainings are designed to develop essential skills in emergency coordination, situational awareness, and incident response. In addition to coordinator training, the department introduced online training for all employees on the new activity log form, which guides staff through documenting hours worked and tasks performed during emergency activations. Proper completion of these reports is essential for payroll accuracy and reimbursement, and the training ensures everyone understands documentation standards and compliance requirements. DEMR also coordinates with county emergency management officials to provide ICS courses needed for activations.

Response and Recovery

In 2022, Hurricane Ian struck Cape Coral as a near-Category 5 storm, causing severe damage from extreme winds, flooding, and storm surge. Emergency Management fully activated the EOC, coordinated evacuations, managed public communications, and worked closely with state and federal partners. Recovery efforts included debris removal, infrastructure assessment, and the facilitation of disaster assistance. The City utilized several consultants to assist with these efforts. Two years later, in October 2024, Hurricane Milton brought moderate flooding, wind damage, and utility disruptions to the area. Although less severe than Hurricane Ian, coordinated efforts were required. The DEMR's refined preparedness practices, developed in the aftermath of Ian, allowed for more rapid restoration of services and improved outreach to the public, as well as assistance to other municipalities in the state and surrounding areas impacted by Hurricanes Milton and Helene.

Before, during, and after emergencies, the DEMR acts as the City's central hub for coordination and resource management, ensuring that assets are pre-positioned, public warnings are issued promptly, and recovery activities are managed efficiently. Each event is followed by a review process aimed at strengthening the City's resilience and readiness for whatever challenges may come.

Findings and Recommendations

FINDING 2025-01 After Action Reviews Policy Needs Improvement
Rank: High

Condition:

The DEMR is responsible for preparing After Action Reviews (AARs) following significant events, such as hurricanes, when a state of local emergency is declared according to Administrative Regulation (AR) No. G-16- Emergency Preparedness, and the After Action Reviews policy. We reviewed a recent AAR and tested a sample of recommendations to assess tracking and implementation. Our testing determined that while the DEMR is tracking all sampled recommendations, and all were either implemented or in progress, the written policy for creating AARs has several deficiencies:

1. There are no details on how recommendations are to be tracked or who is responsible for monitoring.
2. The policy requires that an AAR be initiated within 90 days of the event but does not define a deadline for its completion.
3. The policy outlines completion timelines for recommendations: “short-range” 6 months; “mid-range” 6–12 months; “long-range” 12–24 months but does not specify when these timelines begin. (e.g., from the date of the event, from publication of the report, or from another milestone).
4. The policy does not define the meaning or expected review intervals for the "on-going" category utilized in the AAR.

Criteria:

- After Action Reviews Policy
- AR No. G-16

Cause:

- Incomplete policy definitions, processes

Effect:

- Inconsistent implementation of AAR recommendations
- Potential recurring AAR recommendations
- Delay in completing reports
- Unclear timeline for completion of AAR recommendations

Recommendation

2025-01:
Update the AAR policy to include recommendation monitoring procedures, timelines for AAR completion, and category definitions.

Management Response and Corrective Action Plan:

2025-01 Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-01
DEMR will update the AAR policy to include monitoring procedures, timelines for completion, and category definitions as defined above.

2025-01 **Management Action Plan Coordinator:**
DEMR Director

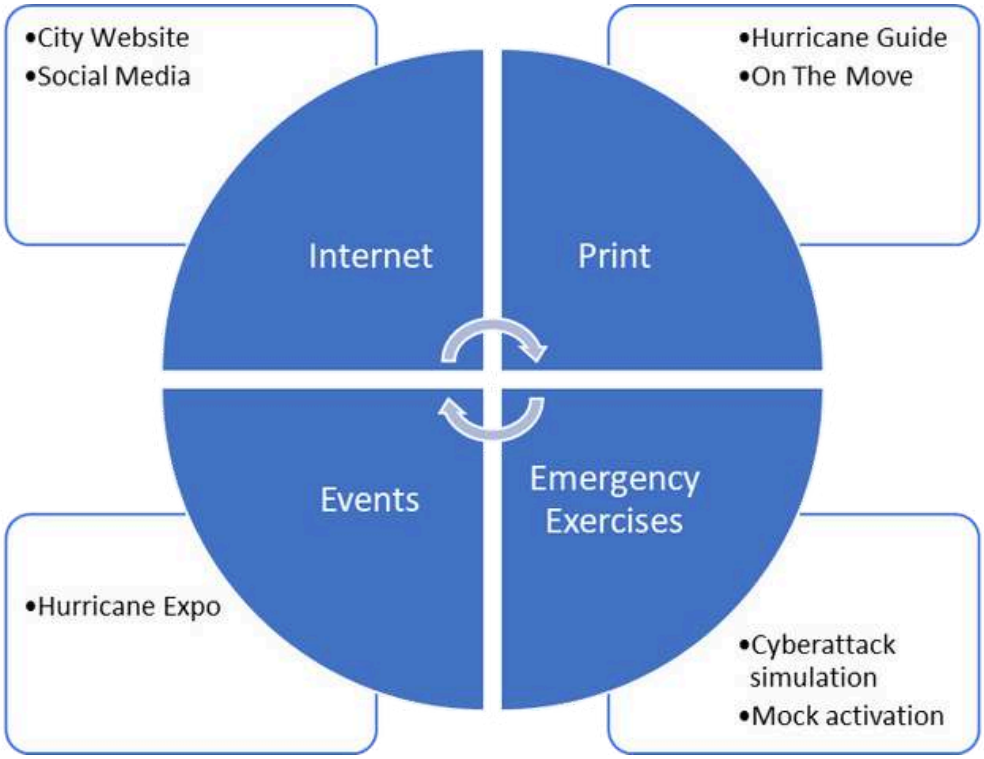
2025-01 **Anticipated Completion Date:**
12/31/2025

FINDING 2025-02 Communication Strategies Need to be Formalized and Finalized to Ensure Clear, Concise Messaging
Rank: High

Condition:
Clear and timely communication is essential to ensure resources are deployed efficiently and the public is informed before, during, and after an emergency event. The DEMR's Policy 7401: Emergency/Non-Emergency Media Contact outlines roles, responsibilities, and procedures for effective communication in both emergency and non-emergency situations. However, since The DEMR's transition from a division within the Cape Coral Fire Department to a separate City department, these policies have not yet been finalized.

During our audit fieldwork, the DEMR secured a vendor to help develop a formal communications plan aimed at improving outreach before, during, and after emergency events. Development of the plan was delayed due to the DEMR's focus on assisting victims of the Hurricane Milton flooding in October 2024 and supporting the City with the National Flood Insurance Program issues in early 2025.

The DEMR uses a variety of communication methods, including internet platforms, print media, public events, and in-person or virtual mock emergency exercises, and continues to maintain a presence across all these channels.

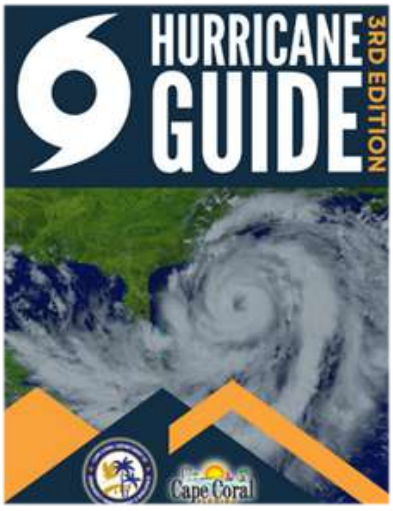


As part of our testing, we reviewed the following information as examples of each of the communication modalities:

Internet: Important emergency information is located on the Office of Communications web page, but it is not intuitive to locate and the DEMR webpage does not contain any information regarding emergencies. The City is currently revamping all pages on the City website. The DEMR is also actively working on getting the webpage information on their own page rather than the Office of Communications.

Events: The DEMR hosted the 2025 Hurricane Expo on May 31, 2025. Over 700 people attended the event that included vendors such as Waste Pro, LCEC[1], Salvation Army and various City Departments such as Fire and Public Works.

Emergency Exercises: City departments utilized the Emergency Operations Center and coordination provided by the DEMR to hold a mock emergency drill to help assess the City's preparedness in the event of a cyberattack. The DEMR also sends out test notifications based on the mock activation activity or event. Test and actual event notifications are tracked in the Emergency Management software.



Information in the software includes the name of the notification, the method including call, email, push notification or SMS text, date and time. The software also provides a view of the message sent, if there is a response required and who initiated the notification.

Print: The DEMR also produced the 2025 Hurricane Guide which is available online and in hard copy. The guide offers comprehensive information for hurricane preparedness and describes resources available before, during, and after a hurricane.

Criteria:

- DEMR Communication Plan[2]
- DEMR Policy 7401
- Best Practices for Emergency Communication

Cause:

- Department reorganization
- Numerous competing priorities that took precedence over finalizing communications plans

Effect:

- Difficult to find information
- Inaccurate/outdated information
- Potential lack of preparedness

1 Lee County Electric Company
2 Plan development is in progress, scope of work for solicitation REM2521KMR details info to be included in the plan

Recommendations

2025-02a:
Finalize the DEMR communication plan along with any related polices and website information pertaining to communications.

* * *

2025-02b:
Regularly test notifications throughout the year.

Management Response and Corrective Action Plan:

2025-02a Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-02a
DEMR will continue with the development of the communications plan and implement this plan, including related policies and website information.

2025-02a **Management Action Plan Coordinator:**
DEMR Director

2025-02a **Anticipated Completion Date:**
9/30/2026

* * *

2025-02b Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-02b
The notification systems will be tested twice per year.

2025-02b **Management Action Plan Coordinator:**
DEMR Director

2025-02b **Anticipated Completion Date:**
12/31/2025

FINDING 2025-03 Event Action Plan Process Needs Formalization
Rank: High

Condition:
Special Event Action Plan Preparation
Following its separation from the Fire Department, the DEMR assumed responsibility for developing Event Action Plans (EAPs) for permitted special events. Previously, EAPs were completed by CCFD Emergency Management Division in coordination with Parks and Recreation Special Events Division for select large-scale events such as Red, White, and Boom; the Art Festival; and Bike Night. Since becoming an independent department, the DEMR has significantly increased its EAP coverage of permitted events. In 2025, there were 34 permitted events within our scope, of which 29 had an EAP completed.

At the time of our review, there was no formal policy regarding EAP preparation for events in our scope period; however, the DEMR developed and implemented a Special Event-Event Action Plan Guideline in July 2025. We used this guideline as a reference to identify best practice criteria. We randomly selected six small[3], permitted events and judgmentally selected two large, permitted event EAPs for review. Of the six small events, five had EAPs on file, and both large events had EAPs on file. Our review supports that these EAPs contain the critical information necessary for event safety and coordination and represent a clear expansion in event preparedness and coordination compared to prior years.

As part of the process review, we noted that finalized EAPs are frequently circulated to other involved departments only one to two days prior to the event. This limited distribution window may impair the ability of other departments involved in the special event to adequately prepare and coordinate in advance. Early dissemination of EAPs allow for more robust input, better resource allocation, and improved overall preparedness.

Pre and Post Event Meetings
The DEMR regularly attends pre-event meetings, which are held monthly by the Special Events division to discuss upcoming events. We inquired about notes or minutes from pre-event meetings. No formal meeting records were provided, though we did receive a prior year's EAP with embedded notes as an example. These notes primarily documented plan revisions rather than capturing substantive discussions or decisions from pre-event meetings. Formal meeting notes would promote clear communication and accountability.

3 For testing purposes, we determined a small event to be less than 2,500 attendees. DEMR included a definition in their Guideline; however, this was not in effect at the time of testing.

We attended a post-event meeting held outside of our audit scope for a large special event. The meeting had no formal agenda, and responsibilities or discussion topics were not clearly assigned. While the DEMR was designated as the meeting organizer, the session was led by the Parks and Recreation Special Events Supervisor, resulting in a lack of structured facilitation and delineation of duties. In addition, we inquired about notes or minutes from prior post-event meetings, but no formal meeting records were provided.

Criteria:

- SPECIAL EVENT – Event Action Plans Guideline

Cause:

- Event Action Plan Guideline does not specify distribution practice
- Meeting requirements are not defined
- Lack of formal policy, timelines/milestones, roles and responsibilities

Effect:

- Insufficient organization and coordination for special event preparation
- Potential missed action items
- Undefined accountability
- Unclear communication

Recommendations

2025-03a:
Formalize and standardize policies and procedures for the EAP process, including defined roles, responsibilities, timelines and milestones to allow for sufficient planning and preparation of public safety and coordination for special events.

* * *

2025-03b:
Formalize event planning and post event meetings by documenting agendas and meeting notes to clearly define discussions, action steps, and responsible parties.

Management Response and Corrective Action Plan:

2025-03a Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-03a
Defined roles, responsibilities, timelines and milestones will be added to the DEMR governing documents (plans, policies, guidelines, or procedures) to allow sufficient planning and preparation of public safety.

2025-03a **Management Action Plan Coordinator:**
DEMR Director

2025-03a **Anticipated Completion Date:**
12/31/2025

* * *

2025-03b Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-03b
As it pertains to public safety, DEMR will formalize event planning and post event meetings, when necessary, by documenting agendas and meeting notes to clearly define discussions, action steps, and responsible parties.

2025-03b **Management Action Plan Coordinator:**
DEMR Director

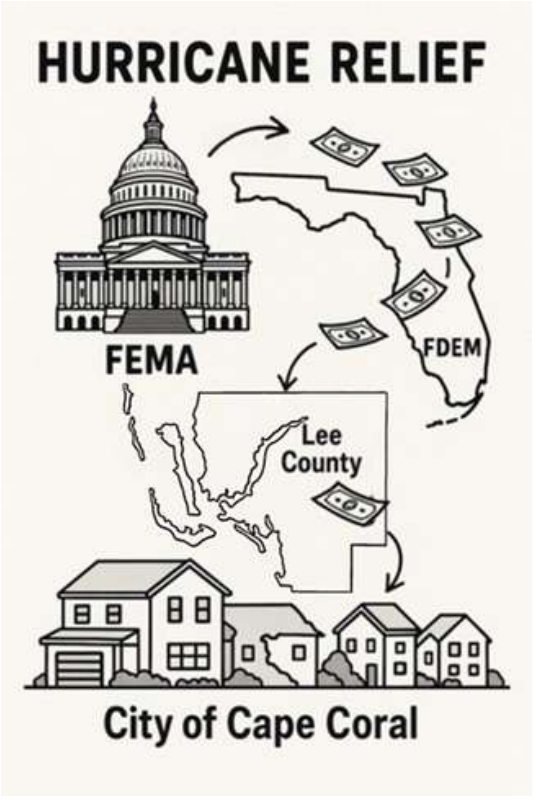
2025-03b **Anticipated Completion Date:**
12/31/2025

FINDING 2025-04 Develop Formalized Guideline for DEMR Grant Management
Rank: High

Condition:
Grants provide essential funding for local governments to carry out projects and initiatives that might otherwise exceed available budgeted resources. By securing external funds from federal, state, or other sources, the City can maintain or expand services, improve infrastructure, and address community needs without placing the full financial burden on the City. The DEMR has already been awarded over $44 million in CDBG-DR[4] grant funding and is actively pursuing additional grant funding opportunities. Effective grant management helps ensure compliance with funding requirements and maximizes the value of limited local resources, including helping to minimize tax increases, bringing in additional funding, and enhancing the quality of life for residents.

During the scope of our audit, the DEMR managed several grants at various stages of award, including applications in progress and newly awarded grants. No funds from these grants were spent during the review period. Financial Services provides high level oversight and citywide polices for grant administration. Grant management, reporting, and compliance responsibilities reside with individual departments awarded the grants.

The DEMR currently does not have a guideline for departmental grant administration or reporting. The grants the DEMR manages may involve coordination between multiple departments. Without a guideline, disorganized coordination may result in funding delays or suspension of grant funding. Although some responsibilities may be outlined within grant management plans at the application stage, it is unclear whether these plans are consistently used as a reference throughout the grant's lifecycle.



Lee County (the County) receives the grant funding and passes it through to the City as the subrecipient. Federal regulations require the County to perform a comprehensive review of subrecipients. The County recently conducted a comprehensive review of the City's grant procurement and administration processes. The review identified several areas of merit, including project performance; financial management; internal controls; safeguarding personally identifiable information; procurement and contracting; and program monitoring. The review also identified the omission of pertinent 2 CFR 200 Uniform Guidance[5] requirements in the City's financial management policy.

4 Community Development Block Grant - Disaster Recovery
5 Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 Code of Federal Regulations Part 200)

The deficiency was addressed by the adoption of an updated grants procurement ordinance included in City Procurement Ordinance Chapter 2, Article X Section 2-168 Grants, which was enacted 4/16/2025. Financial Services is also working on a draft AR for grants.

Despite these citywide improvements, there remains a gap in formalizing grant administration at the departmental level. Presently, there is one DEMR staff member who manages the department's grant activity. A departmental guideline is needed to establish cross-training and define roles and responsibilities. Financial Services oversight provides assurance for timely submission of documents but does not confirm the accuracy or completeness of the information submitted to the Grantor. In the absence of a clear guideline, particularly as grant activities progress toward expenditure, the department is exposed to increased risk of non-compliance, especially if the primary Grant Coordinator is unavailable or transitions out of the role.

Criteria:

- Federal Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance, 2 CFR Part 200)
- Grants AR draft
- CDBG-DR and HMGP Grant Agreements
- Procurement Ordinance Chapter 2 Article X Section 2-168 Grants

Cause:

- No DEMR guideline for grant administration and reporting

Effect:

- Potential risk of non-compliance with federal, state, and grant-specific requirements resulting in loss of funding or funding restrictions
- Confusion on detailed department level procedures

Recommendation

2025-04:
Create a comprehensive guideline that clearly defines roles, responsibilities, quality review procedures, and coordinating procedures for grant management and reporting at the department level.

2025-04 Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

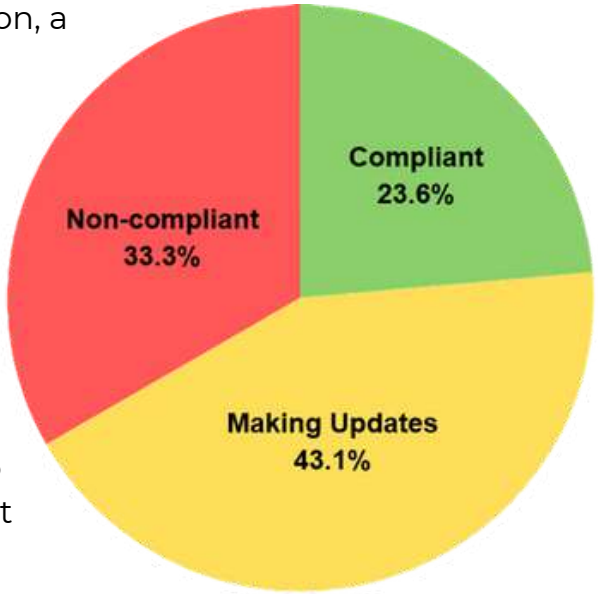
2025-04
DEMR will create a comprehensive guideline that clearly defines roles, responsibilities, quality review procedures, and coordinating procedures for grant management and reporting at the department level.

2025-04 **Management Action Plan Coordinator:**
DEMR Director

2025-04 **Anticipated Completion Date:**
5/31/2026

FINDING 2025-05 EMAP Accreditation Progress Tracking Needs Improvement
Rank: Medium

Condition:
In accordance with their strategic plan the DEMR is working towards obtaining Emergency Management Accreditation Program (EMAP) accreditation, a nationally recognized standard for best practices, accountability, and continuous improvement. Accreditation enhances public trust, interagency coordination, and can increase eligibility for certain grants and funding opportunities. A previous audit completed in FY20 recommended achieving EMAP accreditation, and managements' anticipated completion date for accreditation was December 31, 2023, but the target has been revised to FY27 based on current plans.



The American National Standards Institute (ANSI)I/EMAP Emergency Management Standard 5/2022 release is a set of 73 standards by which programs applying for EMAP accreditation are evaluated. The DEMR uses third-party Emergency Management software to track compliance with the 73 EMAP standards. As of this audit, status was reported as:

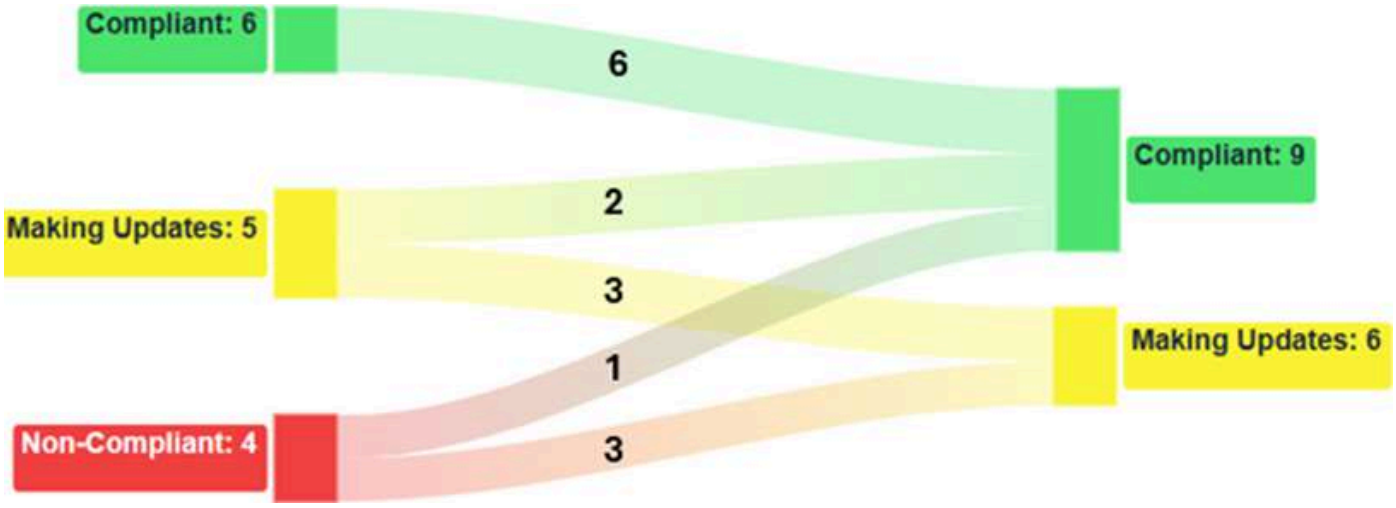
- Compliant in 17 areas
- Making updates in 31 areas
- Non-compliant in 24 areas[6]

To test the accuracy of this tracking, a sample of 15 compliance areas (six compliant, five making updates, and four non-compliant) was selected for further review with the DEMR Director:

- All six "compliant" areas were confirmed as compliant, with supporting documentation available.
- Of the five "making updates" areas, two were deemed compliant while the other three were in final stages of compliance.

6 Total standards tested were 72 because standard area 4.5.5 was omitted from tracking in the Emergency Management software.

- Among the four “non-compliant” areas, one was compliant, and the other three had recent efforts initiated and could now be considered “making updates.”



While these results demonstrate positive momentum toward EMAP accreditation, the progress is not accurately reflected in the tracking software. In addition, although the software supports uploading documentation to substantiate compliance, the department has not consistently uploaded supporting materials for all standards. Utilizing the software’s features for task assignment and progress tracking also remains limited.

Criteria:

- ANSI/EMAP 5-2022 Emergency Management Standard
- DEMR Strategic Plan
- 20-02 Fire Emergency Management Division Audit
  - o Recommendation 2020-03: Obtain EMAP Accreditation

Cause:

- Failure to implement recommendation 2020-03 in a timely manner
- Not fully utilizing Emergency Management software functionalities for EMAP progress tracking
- Insufficient progress tracking/updating
- Conflicting information in various mechanisms (offline, spreadsheet, software)
- Department reorganization

Effect:

- Compliance status and progress is not accurately represented
- Delay in accreditation and associated benefits

Recommendations

2025-05a:
Fully utilize Emergency Management software project management features for tracking, supporting documentation, assignments, and scheduling of EMAP criteria.

* * *

2025-05b:
Conduct periodic internal reviews to verify criteria status and ensure tracking accuracy in the Emergency Management software.

Management Response and Corrective Action Plan:

2025-05a Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-05a
DEMR will fully utilize Emergency Management software project management features for tracking, supporting documentation, assignments, and scheduling of EMAP criteria.

2025-05a **Management Action Plan Coordinator:**
DEMR Director

2025-05a **Anticipated Completion Date:**
12/31/2025

* * *

2025-05b Select one of these boxes:

☒ **Agree** ☐ **Partially agree*** ☐ **Disagree***

***For partially agree or disagree a reason must be provided as part of your response.**

2025-05b
DEMR will conduct quarterly internal reviews to verify status and ensure tracking accuracy in the Emergency Management software.

2025-05b **Management Action Plan Coordinator:**
DEMR Director

2025-05b **Anticipated Completion Date:**
12/31/2025

Scope

Based on the work performed during the planning phase and the assessment of risk, the audit covers processes, policies, and procedures in place over the DEMR – resilience, mitigation, prevention, and recovery activities for FY23, FY24, and FY25 through June 1, 2025. To evaluate the processes in place and gain an understanding of Emergency Management processes, we reviewed policies and procedures, applicable laws and regulations, grant agreements, associated processes, and completed various walkthroughs with staff.

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.

Methodology

In order to achieve the audit objectives and gain a better understanding of the DEMR processes, we conducted interviews and walkthroughs with key staff in DEMR and other City departments. Sample size and selection were based on the CAO sampling methodology.

To determine if the DEMR has documented strategies to become EMAP accredited, we judgmentally selected 15 EMAP standard areas for review to verify DEMR's current compliance status.

We selected a sample of eight (six random and two judgmental) EAPs to review for completeness and timely communication to determine if the DEMR has processes in place for creating and communicating EAPs between different City departments to support coordination efforts for special events held within the City.

To determine if the DEMR has processes in place to effectively communicate information before, during, and after emergencies, we identified four modalities of communication and performed an analysis on the effectiveness of each modality.

We judgmentally selected seven recommendations from two AARs to review for implementation in accordance with policies and procedures to determine if AARs are completed and recommendations are implemented.

Methodology (continued)

To determine if the DEMR has the organizational authority to effectively coordinate emergency management duties, we reviewed and analyzed the department's five-year strategic plan, as well as policies and procedures in place and in progress to assess the department's governance structure.

We utilized the City's Financial Management grant policies and procedures, as well as the DEMR's grant processes in place to determine if the DEMR has controls in place to administer grant funds received in accordance with federal, state, and local regulations.

To support the sample methodology described above to achieve the audit objectives, we discussed, obtained an understanding of, and observed the emergency management software systems utilized by the DEMR to obtain information. By doing this we deemed the data reliable for purposes of our audit objectives.

Unless specifically stated otherwise, based on our selection methods and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions for testing, findings, and recommendations on those results. Additionally, for proper context we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.