From: Ruud, Andy (SAO)
To: Michelle Courtney
Cc: Darren White; Jones, Travis (SAO); Brillantes, Heide (SAO)
Subject: RE: AFG Single Audit - Outstanding Request Summary
Date: Wednesday, November 10, 2021 9:05:28 AM
Attachments: image004.png
image005.png
image001.png

Hi Michelle,
That makes sense. Would you be able to obtain written confirmation from Peter Lee that FEMA does not require Federal Financial Reports (SF-425s) to be submitted semi-annually as it specifies in the NOFO? We will need some sort of verification from FEMA since their instructions to the Fire Department differ from the requirements in the NOFO. A confirmation email from Peter similar to what you sent over for the Programmatic Performance Reports would be sufficient.
Please let me know if you have any questions.
Thank you,

Andy Ruud
Assistant State Auditor
Office of the Washington State Auditor
www.sao.wa.gov

From: Michelle Courtney <mcourtney@clarkston-wa.com>
Sent: Tuesday, November 9, 2021 1:36 PM
To: Ruud, Andy (SAO) <andy.ruud@sao.wa.gov>
Cc: Darren White <firechief@clarkston-wa.com>; Jones, Travis (SAO) <jonest@sao.wa.gov>; Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Subject: RE: AFG Single Audit - Outstanding Request Summary

External Email

Hi Andy,
FEMA GO did not give a submit option for SF-425 until the due date of 7/30/21 for all 3 grants. I do not show any requests prior to the 7/31/21 date. I asked Peter Lee about submitting the closeout early since our grants monies have been spent and I can submit all the closeout documents, instead of waiting out the time frame of the amendment that FEMA automatically did on all 3 grants. He said not until FEMA GO makes the request, so we wait…
Thank you,

Michelle Courtney
Administrative Assistant
Clarkston Fire Department
820 5th Street
Clarkston, WA 99403
509-758-8681

From: Ruud, Andy (SAO) [mailto:andy.ruud@sao.wa.gov]
Sent: Tuesday, November 9, 2021 10:26 AM
To: Michelle Courtney
Cc: Darren White; Jones, Travis (SAO); Brillantes, Heide (SAO)

Subject: RE: AFG Single Audit - Outstanding Request Summary

Hi Michelle,

I am emailing to provide a summary of all outstanding items requested last week. In the two emails attached below, I highlighted in yellow each item that is still outstanding.

In addition, I was conducting a further review of the SF-425 Federal Financial Reports that you sent me earlier. I noticed that each of these reports were submitted during 2021. Were any SF-425's submitted during 2020?

If you have any questions about these outstanding requests, please do not hesitate to reach out. Some of these requests and questions may be more easily discussed via a TEAMS meeting, in which case, please let me know your availability for this week and I will send a TEAMS meeting invitation.

Thank you,

Andy Ruud
Assistant State Auditor
Office of the Washington State Auditor
www.sao.wa.gov

From: Ruud, Andy (SAO)
Sent: Friday, November 5, 2021 3:31 PM
To: Michelle Courtney <mcourtney@clarkston-wa.com>
Cc: Darren White <firechief@clarkston-wa.com>; Jones, Travis (SAO) <jonest@sao.wa.gov>; Brillantes, Heide (SAO) <brillantesh@sao.wa.gov>
Subject: RE: AFG Single Audit - 11/4 Request Summary

Hi Michelle,

Thank you for reaching out to FEMA.

Currently, I am continuing to evaluate the procurement requirements for the Grant Awards. Based on our conversation yesterday, I understand that the Fire Department did not obtain bid documentation from either NPPgov or the Department of Enterprise Services (NASPO) purchasing cooperative agreements. However, do you know if the bid documents have been made available to the Fire Department online by NPPgov or Department of Enterprise Services (NASPO)?

Other Questions Regarding Procurement

- Did the Fire Department conduct a cost-price analysis to determine if either LN Curtis or Motorola offered a reasonable price for goods purchased with FEMA funds?
- Did the City enter into an interagency/interlocal agreement with the Lead Public Agency (League of Oregon Cities) for the NPPgov purchasing cooperative contract?

Please let me know if you would like to schedule a TEAMS meeting for next week to discuss these questions and I will send a meeting invitation.

Additionally, please let me know if you have any questions.

Thank you,

Andy Ruud
Assistant State Auditor
Office of the Washington State Auditor
www.sao.wa.gov

From: Ruud, Andy (SAO) [mailto:andy.ruud@sao.wa.gov]
Sent: Thursday, November 4, 2021 2:44 PM
To: Michelle Courtney; Darren White
Cc: Jones, Travis (SAO); Brillantes, Heide (SAO); Steve Austin
Subject: AFG Single Audit - 11/4 Request Summary

Hello,

Thank you both for taking the time to meet with me today.

Here is a summary of the questions/items I requested in our meeting:

Performance Reporting

- **Question 1:** Can you look into FEMA GO and look for a place that you can submit the performance reports and let me know what you find?
- **Item 1:** A short description of the steps the Fire Department will take going forward to ensure that the Performance Reports are submitted every 6 months after the Grant Award Date.
  - *Federal Requirements are on pg. 18 of the EMW-2020 NOFO; pg. 20 of the EMW-2018 and EMW 2019 NOFOs*

Equipment

- **Question 1**: Can you reach out to LN Curtis and see if they kept any other documentation on their safety checks for the SCBA units?
- **Item 1:** Agreement with LN Curtis regarding safety checks to be performed for 3 years
- **Item 2:** New Asset Information Sheet to indicate the addition of new equipment to the inventory

Level of Effort

- **Item 1:** A short description of steps the Fire Department will take going forward to ensure that at least 80% of the average expenditures of the prior two fiscal years are maintained during a year in which the department receives federal funds.
  - **Explanation:** As we discussed in our meeting, this requirement is meant to ensure that funding to the Department stays relatively stable despite the award and receipt of federal funds. FEMA does not want to see the City cutting the Fire Department's budgeted expenditures below 80% of the prior two years' average expenditures just because they were awarded federal money.

Please let me know if you have any questions.

Thank you,

Andy Ruud
Assistant State Auditor
Office of the Washington State Auditor
www.sao.wa.gov