

FEMA COVID-19 grant closeout

How Ernst & Young LLP (EY) can help FEMA grant recipients



Building a better working world

Key challenges: COVID-19 pandemic

- ▶ Many contracts were procured under emergency and exigent circumstances, which relaxed certain rules, but this does not excuse applicants from demonstrating costs are reasonable.
- ▶ Large amounts of funding went to large numbers of new applicants, many of whom lack experience in federal funding compliance.
- ▶ Hiring and training in a virtual work environment may have left gaps in knowledge.
- ▶ Overlapping programs bring risk of duplication of benefits through other US government pandemic aid or medical payments. Click [here](#) for details on our Forensic & Integrity Services team's Duplication of Benefits Prevention solution.
- ▶ New application process and extensive Federal Emergency Management Agency (FEMA) guidance are specific to the COVID-19 disaster.
- ▶ Costs incurred rely heavily on voluminous, detailed financial documentation that is time-consuming and tedious to reconcile.

EY Insurance & Federal Claims Services

This EY team can help expedite financial recovery and mitigate compliance risk after catastrophic loss by leveraging federal disaster grant programs and commercial insurance. Our core competencies of forensic accounting, financial oversight and complex compliance analysis, along with our deep knowledge of federal grant programs, enable us to assist grant recipients with successful grant closeouts.

We can assist your team in expediting closeouts by providing the following range of services:

- ▶ Coordinate with subrecipients
- ▶ Evaluate emergency and exigent circumstance procurement memos
- ▶ Evaluate cost reasonableness
- ▶ Subrecipient cost validation
- ▶ Version/amendment requests
- ▶ Duplication of benefits analysis
- ▶ Monitor work completion vs. deadlines and time extensions
- ▶ Final reconciliations
- ▶ Prioritize projects to expedite pending payments and closeouts

What is a FEMA project closeout?

- ▶ Final step in completing the FEMA public assistance grant process
- ▶ Occurs once grant funded work is complete
- ▶ Involves reconciling all documentation for actual amounts incurred to the final project worksheet to confirm compliance
- ▶ If documentation is incomplete: potential to de-obligate funds

Grant subrecipients

- ▶ Undertake and complete work
- ▶ Document final costs
- ▶ Request closeout

Grant recipient

- ▶ Monitor project completion
- ▶ Confirm completion within scope of work
- ▶ Identify any duplicated benefits
- ▶ Complete final reconciliations

FEMA

- ▶ Evaluate closeout progress
- ▶ Respond to recipient's requests for subrecipient closeout
- ▶ Prepare disaster grant closeout packages

On-point experience

Our team brings a unique combination of experiences, market-based insights, fresh perspectives and leading practices, plus replicable models for success to support recipients with closeouts.

Recipient COVID-19 grants management and closeout service

- ▶ Assisting multiple recipients with comprehensive grants management and oversight services for COVID-19 since the early stages of the pandemic – we know the issues inside and out
- ▶ Providing closeout services to clients associated with dozens of subrecipients and hundreds of project worksheets

Recipient grant closeout services

- ▶ Providing grant closeout services for more than 20 other disasters involving thousands of project worksheets
- ▶ Comprehensive understanding of the process and associated challenges

Direct subrecipient COVID-19 financial recovery services

- ▶ Assisting almost 100 COVID-19 subrecipients across the country with financial recovery through FEMA Public Assistance and other funding sources – we understand all of the funding available
- ▶ Understanding of the challenges at the subrecipient level

EY advantage

- 1 Dedicated, long-standing recovery practice
- 2 Inside-out perspective from former FEMA, Department of Homeland Security, Office of Inspector General and state emergency management (EM) professionals
- 3 Highly trained accounting, finance, and EM professionals
- 4 Field-proven approach to financial recovery and compliance
- 5 Broad resources – finance, accounting, technology, restructuring and tax
- 6 Deep bench of local resources across the country
- 7 Exceptional client service
- 8 Demonstrated commitment to quality
- 9 Values that influence how we work with each other and serve our clients
- 10 Brand you can trust – 100+ years in business

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