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February 16, 2023

The Honorable Joseph Cuffari, Inspector General
Department of Homeland Security
245 Murray Lane, SW
Washington, D.C. 20528

The Honorable Deanne Criswell, Administrator
Federal Emergency Management Agency
500 C Street, SW
Washington, D.C. 20024

Dear Inspector General Cuffari and Administrator Criswell:

Last week, the Federal Emergency Management Agency (FEMA) informed state emergency management directors that the incident period for Stafford Act declarations related to the COVID-19 pandemic will end on May 11, 2023.

First, thank you to your teams, and others throughout the administration for providing ample notice of this incident period closing. Throughout these unprecedented times, NEMA has consistently asserted the need for a minimum 90 day-notice so state and local emergency managers could adequately prepare for and manage the end of these declarations. As you both know, NEMA serves as the representative body for emergency management directors of the 50 states, U.S. Territories, and the District of Columbia, and on behalf of our members we are grateful for the advance notice, which will prove useful as we each work to ensure appropriate accounting of our expenditures and efforts.

After nearly three years of responding to the unprecedented COVID-19 pandemic, the next major hurdle for grantees and subgrantees to overcome lies in the daunting task of auditing and closing-out these declarations. The nationwide COVID-19 declarations required the Stafford Act and its Public Assistance (PA) program to provide more assistance, in a shorter period of time, and on a broader scale than systems and policies were designed to achieve. Throughout the pandemic, FEMA during both the Trump and Biden administrations changed PA guidance regularly. These adaptations proved necessary in enabling the nation to face an evolving pandemic and our understanding of effective measures in responding to and containing the effects. Because of these necessary and sensible adaptations, the ability to audit those real-time decisions against changes in grant and program guidance will require consistency, fairness, and accurate audit requirements across the country.

Despite raising this issue numerous times in public and private settings, concern remains among our members and partners that the lack of clear guidance will become an issue during the conduct of audits. Every state and territory desires to abide by the intent of these declarations and ensure a smooth audit process that provides transparency for the nation, our states, and our citizens. We ask for you to convene your teams as soon as possible to create comprehensive and consistent audit guidance from your two organizations that can be disseminated nationwide for implementation.

This guidance should also reflect the necessary flexibility and adaptability that our on-the-ground decision-making required in dire times which required life-saving measures by state and local partners. NEMA members remain committed to working toward a successful audit process but need your cooperation in this critical step of the process. Furthermore, a thorough understanding of how, when, and why guidance changed throughout the declaration incident period is crucial for audit teams to understand prior to developing the COVID-19 PA audit guide. This should not be delayed or wrapped inside of “survey work” for each new PA grantee and subgrantee audit, review, or inspection, but should be conducted prior to the execution of audits across the nation.

As always, NEMA’s members and partners and the state emergency management agencies remain your committed partner and hope you can help us work toward a successful close-out of the Stafford Act declarations associated with coronavirus pandemic.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick C. Sheehan". The signature is fluid and cursive, with the first name being the most prominent.

Patrick C. Sheehan, NEMA President
Director, Tennessee Emergency Management Agency