



Emergency Management Division Informational Letter

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TO: Local Emergency Managers and Planners, District Emergency Management Coordinators
SUBJECT: Performance Documentation for EMPG Program Managers

Emergency Management Performance Grant (EMPG) funds are provided by the Department of Homeland Security (DHS) to support the development and maintenance of an emergency management program. Part of these funds are passed through to local emergency management programs to fund a local program manager to improve mitigation, preparedness, response, and recovery capabilities for all hazards.

It has come to the attention of the Emergency Management Division (EMD) that some of the local emergency management programs in Michigan are not currently keeping accurate time accounting records to justify the amount of time being spent by the emergency program manager in the performance of emergency management duties.

To help remedy this situation, the information in this letter will define the federal guidelines on time accounting records and will provide a sample form that may be utilized by jurisdictions that currently do not have a method of recording time accounting for personnel funded by federal grants.

All financial records, supporting documents, statistical records, and all other records pertinent to a federal award shall be retained by each organization for AT LEAST THREE YEARS following the closure of their audit report covering the entire award period. Federal guidance regarding time accounting records is defined in the current edition of the Office of Justice Programs (OJP) Financial Guide, located at <http://www.ojp.usdoj.gov/FinGuide/>. According to the OJP Financial Guide, inadequate time/effort reports is one of the top ten items listed in audit findings. Personnel and payroll records shall include the time and attendance reports for all individuals reimbursed under the award, whether they are employed full-time or part-time.

During the 2005 Homeland Security Grant Program roll-out meetings held by MSP EMD throughout the state, the following information was presented and will be reinforced regarding timesheets.

- Required for employees paid under a federal grant.
- Must be completed at the time the work was done (weekly or bi-weekly).
- Must identify grant eligible and non-grant eligible activities.
- Must provide detail for overtime billed to federal grant (either training or exercise).
- Must be signed by employee and supervisor.

The primary means for the state to encourage local emergency management programs is fiscal support for the position of local emergency manager. When a local emergency manager has more than one job, the EMPG funding must be proportional to the percentage of time spent on emergency management. It is the policy of EMD to prorate EMPG funding according to the documented (and verified) percentage of time allotted for emergency management. EMD requires that local records be maintained at the worksite that clearly show the percentage of time actually spent on each job and the records must be made available for review upon request by EMD audit staff. This should include salary, overtime, compensating time off and associated fringe benefits.

Attached to this Informational Letter is a sample time accounting sheet that could be used by local emergency management jurisdictions that currently do not have a form in place. Hours spent working for the emergency management program must be clearly documented on this form or on a similar existing form.

For any further information on this topic, please contact your MSP EMD district coordinator or F/Lt. Ralph Hobrat at (517) 333-5048 or HobratR@michigan.gov.

Sincerely,



KRISTE K. ETUE, CAPTAIN
Deputy State Director of Homeland Security
and Emergency Management

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Attachment

- Sample Form - Time Accounting for Emergency Management Duties



Time Accounting for Emergency Management Duties

DATE	DAY	TIME ON	TIME OFF	Description of Activity
9/4	SUN			
9/5	MON	8am	5pm	4 hrs EMPG, exercise planning
9/6	TUES	8am	8pm	8 hrs EMPG work 4 hrs SAP grant work, office
9/7	WED			off
9/8	THUR			off
9/9	FRI	8am	5pm	8 hrs EMPG, training, took IS-700 and IS-800
9/10	SAT			
9/11	SUN			
9/12	MON	8am	5pm	
9/13	TUES	8am	5pm	
9/14	WED	8am	5pm	
9/15	THUR	8am	5pm	
9/16	FRI	8am	5pm	
9/17	SAT			