



Emergency Management Division Informational Letter

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

The Emergency Management Division (EMD) has been fielding questions regarding timekeeping records required to support activities when an audit review is performed by our division or the federal government.

The timekeeping requirements are outlined in the OMB Circular A-87. This circular can be found at http://www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf. This circular establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments.

Circular A-87, Attachment B, Section 11(h) defines support of salaries and wages as follows:

Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. These documents need to be available for review during an audit.

This includes an employee who is working for the local jurisdiction in only one capacity. Examples of this include a person who is employed in the capacity of Emergency Manager/Coordinator and funded by the Emergency Management Performance Grant (EMPG) or in the capacity of Solution Area Planner (SAP).

When employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the following standards. The reports must:

- Reflect an after-the-fact distribution of the actual activity of each employee;
- Account for the total activity for which each employee is compensated;
- Be prepared at least monthly and coincide with one or more pay periods; and
- Be signed by the employee.

This includes an employee who is funded by more than one source. Examples of this include an employee whose position is funded by EMPG and also serves as a 911 Director /Fire Chief or an employee whose position is funded in part by EMPG and also serves as a SAP, which is funded by the Homeland Security Grant Program.

Each week, record actual hours worked on time records. If needed, a quarterly average will be calculated at the time of audit review.

If the local jurisdiction contracts with an individual to perform tasks funded by federal grants, the contract serves as documentation. Detailed time activity reports from the contracted individual are not required for the EMD audit review.

For further information on this topic, please contact your MSP EMD district coordinator or Dawn Lake, Audit Manager at Lakedm@mi.gov or (517) 324-2330.

Sincerely,



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

DL:tb
(028)

Attachment:

- Sample Form – EMPG Payroll Certification



_____ (Jurisdiction's name)

EMPG Payroll Certification

Employee _____

Pay Periods _____

In accordance with the _____ (Jurisdiction's name) EMPG grant, I certify I have performed EMPG services as an Emergency Manager. I have spent 100% of my time in the performance of these services for the period noted above. I understand that this certification is required by the Office of Management and Budget Circular A-87, "Cost Principles for State, Local and Indian Tribal Governments" and that misrepresentation of facts is a violation of Federal Law.

Signed,

Employee signature

Date

Employee name-Please print

Supervisor signature

Date

Supervisor name-Please print