

**SUWANNEE COUNTY BOARD OF COUNTY COMMISSIONERS  
JUDICIAL ANNEX BUILDING  
218 PARSHLEY STREET SOUTHWEST  
LIVE OAK, FLORIDA 32064**

**TENTATIVE AGENDA FOR SPECIAL MEETING,  
WEDNESDAY, DECEMBER 3, 2025, 5:30 P.M.**

1. Review of findings of audits from Cherry Baekert Advisory, LLC. with possible board action terminating Suwannee County Agreement 2018-11 and forwarding audit findings to various State lawmakers and agencies.

## **SUWANNEE COUNTY**

Franklin White  
Chairman  
Executive Summary

- I, along with the County Attorney and the Interim County Administrator, have reviewed the reports, findings and recommendations from Cherry Bekaert which were commissioned by this board back in April of 2025.
- There are two reports. One dealing with Grant Management and Administration. The other, a partial financial audit of Emergency Management and the Sheriff's Office. Both audits are included in this agenda packet. The audit regarding financial information is lightly redacted to not identify vendors by name as the vendors may or may not have done something wrong and there is no need to unnecessarily embarrass or harass innocent parties.
- To say I am disappointed with the results of the audit would be a gross understatement.
  - o The Grant Management audit finds that Suwannee County has lost/been excluded from receiving at least \$14 million dollars of grants which had been earmarked for Suwannee County.
  - o The financial audit finds that Emergency Management / Sheriff's Office commingles funds, may be paying fictitious vendors and appears to be paying fraudulent invoices out of a slush fund set up by the former emergency management director. This is possible because emergency management has been operating with no policies regarding spending and with little to no oversight.
- The Grant Management report succinctly summarizes its findings:

*This review concludes that funding shortfalls and project delays were not due to outright loss or mismanagement of funds, but rather stemmed from EOC structural inefficiencies, capacity constraints, and governance weaknesses*
- By statute, the responsibilities for emergency management lie exclusively with the County.
- I am not interested in who is at fault for the management debacle. I do know that the experiment of allowing the EOC to be run by the Sheriff's Office has been a failure. I also know that the problems outlined in the report will be fixed

if the County takes over emergency management as the County and the board have the tools to hold County employees accountable.

- I believe it is in the best interests of the County and our citizens for the County to retake control of emergency management.
- Suwannee County Agreement 2018-11 requires the Sheriff to return control of Emergency Management to the County upon 90 days written notice. The agreement also requires the Sheriff to return all emergency management assets and remaining budget.
- Enclosed is a copy of Suwannee County Agreement 2018-11 and proposed correspondence to the Sheriff terminating the emergency management agreement. If approved, this Board can use the next 90 days to determine an interim plan for managing emergency management on a temporary basis while putting in place an accountable, permanent emergency management team which will be accountable to the County Administrator, this board and ultimately the citizens of the County.
- As the County will be taking over Emergency Management, the County has no legal right to audit or interfere with the Sheriff's operations or financial management as the Sheriff is an independently elected official. However, this board should not permit the financial management shortcomings of the Sheriff's Office to taint the rest of the Suwannee County governing team – especially as we seek State monies in the upcoming legislative session. Further, the Board cannot ignore that some of the findings of the audit – if true (and nothing is proven at this time) – could be evidence of a crime.
- I believe that the audits should be sent to offices of Senator Simon and Representative Shoaf, Chief Financial Officer Ingolia as well as the criminal division of the Department of Financial Services (who obtained the search warrant on Mills Gas & Diesel), FDLE and any other appropriate law enforcement agency for them to follow up as they see fit.
- By taking over emergency management and forwarding the audits to the appropriate authorities, the County can finally be done (save for the annual statutory audit) with issues relating to the finances of the Sheriff's Office.
- I am asking the Board for the following:
  - 1) Authorize me to execute the enclosed letter terminating Suwannee County Agreement 2018-11 and return control of emergency

management to Suwannee County.

- 2) Authorize County staff to forward copies of the Cherry Bekaert to the offices of Senator Simon and Representative Shoaf, Chief Financial Officer Ingoglia as well as the criminal division of the Department of Financial Services, FDLE and any other appropriate law enforcement agency.

Respectfully Submitted,

/s

Franklin White  
Chairman  
Suwannee County Board of  
County Commissioners



**Suwannee County Emergency  
Operations: Grant Administration  
Analysis and Interagency Dynamics  
Suwannee County, Florida**

November 14, 2025

**ABSTRACT**

A comprehensive analysis of grant administration and interagency dynamics within Suwannee County's Emergency Operations Center (EOC) from August 15, 2023 to April 30, 2025. Commissioned by Suwannee County



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## Executive Summary

This report provides a comprehensive analysis of the grant administration function within the Suwannee County Emergency Operations Center (EOC), which is managed by the Suwannee County Sheriff's Office (SCSO) covering the period from August 15, 2023, to April 30, 2025. The findings are based on interviews and documentation provided by EOC and the County related to emergency management activities and funding efforts following recent disasters, including Hurricanes Idalia, Debby, and Helene.

The review focused on answering four key questions posed by the County:

Objective 1: What grants for emergency management were applied for by EOC and awarded during the review period?

Objective 2: What federal, state, or other funding was applied for and not awarded and what project applications were withdrawn?

Objective 3: What happened with the \$6.8M of available grant funding that was "lost"?

Objective 4: Is there a disconnect between the County and EOC?

The analysis highlights significant operational, compliance, and communication challenges affecting the County's ability to secure and manage federal and state emergency management funding. It also identifies gaps in compliance and provides recommendations for improvement.

Objective	Summary Findings
1	EOC received EMPA and EMPG funds; applied for HMGP (Debby/Helene); Idalia project applications withdrawn and merged with Helene and Debby project applications; County not directly involved.
2	Project applications for \$6.2M of Idalia HMGP funding were withdrawn by EOC; \$6.8M was designated for possible obligation but not applied for; CERT grant funding request denied; County unaware of grant applications being withdrawn.
3	\$6.8M may or may not be considered lost (see chart below); projects merged into Debby/Helene funding; County not informed causing confusion. No HMGP funding was ever awarded, only designated for obligation for eligible projects.
4	Significant disconnect; fragmented responsibilities; poor communication; lack of collaboration and transparency.

**Objective 1: What grants for emergency management were applied for by EOC and awarded during the review period?**

### Key Findings:

Over the period of review, the EOC applied for and was awarded or designated the following grant funding:

Grant Source	Funding Amount
FEMA Emergency Preparedness and Assistance Grant (EMPA)	\$317,418
FEMA Emergency Management Performance Grant (EMPG)	\$148,785
FEMA Hurricane Mitigation Grant Program (HMGP)	\$38,000,000
Hurricane Idalia Repair and Recovery Program(LAP)	\$2,150,000
CARES Act	\$500,000
Total	\$41,116,203

*It is important to note that the combined HMGP funding of \$38M was “designated” for Suwannee County. The County never held these funds. These funds are reimbursable through the Florida Division of Emergency Management and FEMA based on the submission of eligible projects and reimbursements that must be approved.*

**Objective 2: What federal, state, or other funding was applied for and not awarded or FEMA funding applications withdrawn?**

**Key Findings:**

Over the period of review, the EOC was denied funding or withdrew applications for the following grant funds:

Grant Source	Funding Amount
FEMA HMGP	Application for \$6,200,000 withdrawn
Community Emergency Response Team (CERT)	Application for \$5,000 - \$10,000 denied

*The projects associated with the application for \$6.2M in HMGP funding for Hurricane Idalia were combined with projects submitted for HMGP funding for Hurricanes Debby and Helene. None of the \$13M in HMGP funding for Hurricane Idalia was utilized by the County. The consolidated projects submitted for HMGP funding for Hurricanes Debby and Helene have not exceeded the total funds of \$25M designated for Suwannee County.*

**Objective 3: What happened with the \$6.8M of available grant funding that was “lost”?**

**Key Findings:**

- The \$6.8M in question was not “lost” or “returned to the State”. Disaster relief funding was first designated by FDEM for Suwannee disaster remediation. The funding must be reimbursed to the County based on project expenses. Since there were no projects that were eligible for FEMA funding at the time the Idalia project requests were due, EOC was unable to submit approved projects or receive obligations or reimbursements for expenses against that grant. Hence, though EOC had FDEM designated funding for projects, no actual funding was ever received by the County or returned to FDEM.
- EOC made the decision to withdraw their applications for the two eligible projects to be funded by Idalia HMGP funding. This was mostly due to limited staff capacity and the inability of EOC to complete applications for both the Idalia and Helene and Debby funding at the same time. The decision was made to withdraw the Idalia applications and add those two projects into the Helene and Debby designated funding since the Helene and



Debby/Helene funding was a larger pot of money - \$25M verses the \$13M for Idalia – and this process would eliminate some administrative burden.

- The County was not informed of these actions leading to confusion and misperceptions about the nature and status of the funding.

The determination of whether HMGP Idalia funds were “lost” to Suwannee County and its Emergency Operations Center (EOC) is nuanced and depends on the specific circumstances surrounding grant eligibility, application, and project integration. The following chart summarizes the key scenarios and provides insight into how each situation could be interpreted in terms of funding loss or retention, based on the evidence and analysis presented in this report.

	Scenario	Explanation	Discussion Points	Determination Considerations
1	\$13M in HMGP Idalia funding was designated but not applied for and approved resulting in the funds not being obligated.	The EOC did not/ could not apply for the full \$13M, resulting in a missed opportunity to secure funding from this source for Idalia projects.	If the County had a more robust Hazard Mitigation Program with over \$13M in shovel-ready projects, could the County have received the full designated amount of \$13M for Idalia and been able to spend it all on those projects?	\$13M of potential funding could have been obligated and awarded if EOC was able to provide timely project applications. In turn, \$13M that was designated for Idalia projects was lost.
2	EOC could not provide FEMA-eligible projects for \$13M in Idalia HMGP funding to get it obligated by FEMA.	The EOC lacked sufficient eligible projects for \$6.8M, so those funds were not attainable. However, \$6.2M in projects were eligible, but the applications were withdrawn, so this portion could be considered lost due to process and coordination failures.	Would the HMGP funding for Hurricanes Debby and Helene have been less if the County had received and spent the \$13 million for Idalia?	By moving the Idalia projects to Helene / Debby funding, \$6.2M was lost for potential Helene and Debby disaster remediation projects.
3	Eligible Idalia projects were wrapped into Debby and Helene HMGP funding	Since Idalia funding was never received, and eligible projects were covered by the larger Debby and Helene funding pool, the County/EOC did not lose funding for those projects.	Can we say whether the County was kept whole for the \$6.2M that may have been previously approved? Did the County receive fair funding for Hurricanes Debby and Helene; where application estimates were increased by the \$6.2 million from Idalia?	No funding was lost because all the Idalia projects wrapped into the designated funding for Helene and Debby. It appears that the \$25 M was adequate to fund all identified and eligible projects for Idalia, Debby, and Helene.

#### **Objective 4: Is there a disconnect between the County and EOC?**

##### **Key Findings:**

- There is a significant disconnect and lack of strategic coordination between the County and EOC.
- Responsibilities for EOC grant management are fragmented, with limited support and engagement from County departments and municipalities.
- Communication failures and lack of transparency have led to mistrust, missed deadlines, and reduced effectiveness in disaster recovery and grant management.
- Both EOC and County staff expressed frustration over the lack of collaboration, clarity, and understanding of roles.

##### **Key Gaps Identified**

- **Fragmented Grant Administration:** The EOC operates with only two staff members and relies heavily on external contractors, resulting in weak internal controls, lack of formalized procedures, and insufficient oversight. Pre-award compliance processes are inconsistent and not fully aligned with federal requirements.
- **Lack of Disaster Related Strategic Planning:** Though there is a comprehensive emergency management plan adopted by the EOC, there is the absence of a forward-facing, county-wide hazard mitigation plan that has led to fragmented project development, missed funding opportunities, and delays in disaster recovery efforts.
- **Communication Failures:** Poor interdepartmental coordination and lack of formal communication protocols between EOC, County Administration, and municipalities have resulted in missed deadlines, incomplete project inputs, and reduced effectiveness in grant management.
- **Oversight and Accountability Deficiencies:** There is no internal committee or structured review process for grant compliance and strategic planning, concentrating all responsibilities within a small team which increases risk exposure.
- **Staffing Constraints:** Limited personnel and perceived overreliance on contractors have hindered the EOC's ability to respond to multiple disasters and manage overlapping grant cycles effectively.

##### **Recommendations for Remediation**

To address these gaps and strengthen Suwannee County's EOC grant management infrastructure, Cherry Bekaert recommends the following:

- **Revisit the FEMA funding agreement between the EOC and the County:** Based on the inefficiencies caused by the current FEMA agreement, consider refining and amending

this contract's language and workflows that include items as stated in the subsequent recommendations.

- **Develop a Comprehensive Hazard Mitigation / Readiness Plan:** Consolidate individual entity submissions into a unified, county-wide plan with “shovel-ready” projects for rapid deployment as funding becomes available pre and post disaster. There are funding sources that can support mitigation projects outside of disasters such as the Pre-Disaster Mitigation Grant Program.
- **Establish a Grant Oversight Committee:** Include representatives from Emergency Management, County Administration, Finance, Clerk of the Court, municipalities, and external experts to ensure accountability and strategic alignment.
- **Formalize Grant Administration Policies:** Implement tailored procedures for FEMA and state grants, including procurement protocols, compliance checklists, and documentation standards.
- **Increase Staffing and Training:** Expand the Emergency Management grants staff and provide specialized training for grant and project management roles. Explore efficiencies relative to the use of existing staff working on grant management in other areas.
- **Improve Interagency Communication:** Develop a communication plan for data transfer from the County to EOC. Create structured workflows and shared platforms for data collection, project tracking, and collaboration between the County and EOC. The County should explore technology that can help enable this like grants management software that can organize EOC grants management but also support grants management throughout the County organization.
- **Leverage External Expertise Strategically:** Use experienced contractors for technical support while ensuring internal staff are not overburdened.

*Based on the contractual agreements with the County, the EOC has full responsibility for the oversight and administration of the FEMA HMGP funding including pre-award and post-award tasks. This review concludes that funding shortfalls and project delays were not due to outright loss or mismanagement of funds, but rather stemmed from EOC structural inefficiencies, capacity constraints, and governance weaknesses. By implementing the recommended improvements—focused on strategic planning, formalized procedures, enhanced collaboration, and capacity building, Suwannee County can optimize its use of emergency management resources, improve compliance, and build resilience against future disasters.*

## Terminology and Descriptions

<b>BOCC</b>	Board of County Commissioners
<b>EOC</b>	Emergency Operations Center – the County’s emergency management team that operates under the Sheriff as delegated by the Board of County Commissioners interlocal agreements.
<b>CARES</b>	Coronavirus Aid Relief and Economic Safety Act – Grant funding that was received by the County for disaster relief construction.
<b>County</b>	Constitutes all departments that report up to the Board of County Commissioners
<b>EMGA</b>	Emergency Preparedness and Assistance Grant
<b>EMPG</b>	Emergency Management Performance Grant
<b>FEMA</b>	Federal Emergency Management Agency – Under the Department of Homeland Security, this agency is responsible for disaster relief response. FEMA passes funding to the states for distribution to local governments.
<b>FDEM</b>	Florida Division of Emergency Management – Received the pass-through funding from FEMA and is responsible for the management and compliance of this funding.
<b>LAP</b>	Local Agency Program - State funding awarded to local governments for transportation projects. The LAP grant referred to in this report is a one-time allocation from the State to cover infrastructure improvements and workforce education projects related to Hurricane Idalia.
<b>HMGP</b>	Hazard Mitigation Grant Program – A type of FEMA disaster relief grant funding
<b>Obligate</b>	To formally commit funds for a specific purpose under a legally binding.
<b>Application</b>	The official document used to request funding under FEMA HMPG.
<b>Award</b>	When a grantor approves and issues a grant agreement to the recipient. I
<b>Reimbursement</b>	The standard payment method for most disaster assistance programs.

### FEMA Funding Process:

Step 1 - Disaster Application – EOC initiates request for disaster relief fundings after a disaster declaration. This signals the intent to seek reimbursement for eligible disaster related costs. The original amount designated to the local government is determined by FEMA and FDEM joint estimations of severity and magnitude of damage.

Step 2 - Project Application – EOC submits project applications to the pass-through agency, FDEM, who reviews the applications for approval by FEMA.

Step 3 – FEMA Obligates the Funds - FEMA obligates the funds for approved projects and the funds are obligated by FDEM who awards the funds to EOC.

Step 4 - Reimbursement – The local government completes work, submits documentation, and receives payment. FDEM reviews, processes and reimburses EOC with awarded FEMA funding.

## Background

Cherry Bekaert was tasked with conducting a comprehensive grants management audit of Suwannee County's Emergency Operations Center (EOC) following the adoption of Suwannee County Resolution 2025-21 and discussions at the April 15, 2025, Board of County Commissioners meeting. The engagement focused on analyzing the processes, compliance, and interagency dynamics involved in the administration of federal and state emergency management grants for the period August 15, 2023, to April 30, 2025.

To fulfill this mandate, Cherry Bekaert conducted interviews with EOC and County staff, reviewed audio recordings, examined resolutions and agreements, and analyzed supporting documentation. The objectives were to determine what grants were applied for and awarded, identify funding that was not received or was withdrawn by EOC, explain the reasoning of the loss of the \$6.8M FEMA HMGP Idalia grant funding in question, and assess the level of coordination and communication between the County and EOC. The findings and recommendations presented in this report are intended to assist the County in strengthening Suwannee County's emergency management infrastructure, improving compliance, and enhancing collaboration among all stakeholders.

### EOC Grant Processes

The Suwannee County Emergency Operations Center (EOC) plays a critical role in managing emergency preparedness and disaster response, yet its grant administration processes reveal complex interdependencies and potential vulnerabilities. This section examines how responsibilities are divided among the EOC, the County, and the Sheriff's Office, and how these dynamics influence the pursuit and management of federal and state emergency management grants. Understanding these relationships is essential to evaluating compliance, efficiency, and risk exposure within the EOC's grant operations.

#### 1. Interaction Between the EOC, County, and Sheriff's Office

The Suwannee County Emergency Operations Center (EOC) is operated by the Suwannee County Sheriff's Office. The Sheriff's Office oversees emergency management functions, including disaster response coordination and grant administration. The EOC functions as the central command during emergencies and is staffed by a small team (notably the Director and Sheriff), with fiscal oversight provided by the Sheriff's Finance Director. The EOC has

the aid of a contractor who does the majority of the pre-award application work, including submitting the grant application.

Key points:

- The Sheriff is responsible for all FEMA grant applications and post-award processes (per agreements 2018-11 and 2017-43).
- The County Administrator has significant control over which grants are pursued, sometimes restricting EOC from applying independently.
- There is a perception of limited collaboration between the County and EOC, which may hinder efficiency and responsiveness, especially during major events like Hurricane Idalia.

## 2. Overview of EMPA, EMPG, and HMGP Grants

- **EMPA (Emergency Management Preparedness Assistance):** State-level funding to support local emergency management programs. Typically, it is formula-based and may not require a formal application. This is an annual allocation. EOC uses this funding for salaries only and is awarded \$105,806 per year with no increase over the past three years.
- **EMPG (Emergency Management Performance Grant):** Federal funding administered through the state to support comprehensive emergency preparedness. Requires compliance with federal guidelines. This is an annual allocation. EMPG funding is used for expenses other than salaries. Current allocation amount is \$51,463 with a slight increase over the past three years.
- **HMGP (Hazard Mitigation Grant Program):** FEMA funding available post-disaster to reduce future risks. Requires cost-benefit analysis and detailed project proposals. Suwannee County has used contractors to manage HMGP applications. The EOC has obligated Hurricane Debby and Helene FEMA Hazard Mitigation funding and the application is still in process. This funding amount will total approximately \$25M.

The scope of Cherry Bekaert's work included a comprehensive review of grant applications, awards, and terminations—particularly those related to major programs such as EMPA, EMPG, and HMGP. The firm was specifically asked to clarify the circumstances surrounding the application and withdrawal of HMGP applications for Hurricane Idalia, the integration of eligible projects into other disaster funding streams, and the perceived loss of \$6.8M in available grant funding.

With the current state of the grants landscape and the changes within FEMA, the applications for 36 projects from the three disasters are still pending with FEMA as of the date of this report.

## Project Scope

This engagement was prompted by the Suwannee County Resolution 2025-21 after a discussion on the EOC grants at the April 15, 2025, Board of County Commissioners meeting, where Cherry Bekaert was approved to conduct a forensic and grants management audit.

Three major grant programs—EMPA, EMPG, and HMGP—are central to the EOC’s funding strategy. However, the handling of HMGP funds revealed significant issues, including the withdrawal and restructuring of two applications totaling \$6.2M due to inability to submit requested documents to FDEM and lack of viable projects. Idalia FEMA eligible projects were withdrawn by EOC from the HMGP Idalia funding and became part of the HMGP Helene and Debby funding. Contrary to public perception, \$6.8M was not returned to the State. It was designated by FEMA but no HMPG was awarded or received by EOC.

As part of the engagement, Cherry Bekaert was tasked with determining the sequence of specific events undertaken by EOC from the dates of August 15, 2023 to April 30, 2025 and focused on the following key objectives as conveyed by the County Attorney:

1. What grants were applied for during this time period?
2. What federal, state or other funding was applied for during (dates) and was not awarded and what project funding was withdrawn.
3. What happened with the \$6.8M of available grant funding that was “lost”, and
4. Is there a disconnect between the County and EOC?

## Methodology

All assessments and recommendations in this report are based on discovery of information through audio recordings, evidence-based documentation, Suwannee County and EOC resolutions and agreements, and interviews with EOC and County staff.

An interview between Cherry Bekaert and the EOC staff was conducted on August 11, 2025, with the following people in attendance:

- Heather Henderson – EOC Director
- Buddy Williams – EOC Chief Deputy
- Sam St. John – Suwannee County Sheriff
- Chris Vols – Former EOC Director
- Shawn Larney – Sergeant
- Michelle Emmons – EOC Finance Director
- Jodi Lewis – Cherry Bekaert Project Manager
- Paul Folkers – Cherry Bekaert Senior Manager
- Kat Kizior – CB Grants Management SME
- Maria Barratt-Riley – CB Grants Management Senior Associate

An interview between Cherry Bekaert and the County staff was conducted on October 6, 2025, with the following people in attendance:

- Mandy Frederickson – County Administrative Manager
- Jason Furry – Interim County Administrator
- Kat Kizior – Cherry Bekaert Grants Management SME
- Caroline Galbreath – Cherry Bekaert Grants Associate

*Greg Scott was asked to provide information before his interview and upcoming retirement, but he referred the request to Mandy Frederickson.*

Evidence-based proof of certain statements was requested by Cherry Bekaert and collected to determine the validity of statements from EOC and the County. The index of these documents can be found in Appendix I.

A chart of provided evidence from EOC and the County and the resulting relationship between documents can be found in Appendix II.

## Key Objectives Review

This section provides a detailed review of the key objectives related to Suwannee County's emergency management grant activities, focusing on the application, award, and administration of federal and state funding. The analysis examines the EOC's handling of major grant programs—including HMGP allocations for Hurricanes Idalia, Debby, and Helene—and evaluates factors that influenced funding outcomes, such as staffing limitations, project eligibility, and interdepartmental coordination. This review included the discovery of information through audio recordings, evidence-based documentation, Suwannee County and EOC resolutions and agreements, and interviews with EOC and County staff.

By addressing these objectives, this report examines systemic challenges and clarifies how the identified situations arose, assessing whether the issues resulted from mismanagement, structural inefficiencies, or external constraints.

### **OBJECTIVE 1: What grants for emergency management were applied for by EOC and awarded during the period of review?**

#### **EOC Responses to Objective 1:**

1. The State allocates EMPA and EMPG funding each year based on a formula.

This is supported by:

- a. FDEM uses a base allocation method, population factor, risk and vulnerability considerations, and the amount of legislative appropriation to determine the annual EMPG and EMPA funding allocations to counties



<https://www.floridadisaster.org/>

b. Documents provided as evidence

Cherry Bekaert Reference Number	Provided By	Grants Applied For	Grants Awarded	Physical Evidence Provided
3000.01.01	EOC	EMPA 2022	EMPA 2022	A0275 State Funded FY 2022 Emergency Preparedness and Assistance Grant Agreement Signed
3000.01.02	EOC	EMPA 2023	EMPA 2023	A0412 State Funded FY 2023 Emergency Preparedness and Assistance Grant Agreement Signed
3000.01.03	EOC	EMPA 2024	EMPA 2024	A0489 State Funded FY 2024 Emergency Preparedness and Assistance Grant Agreement Signed
3000.01.04	EOC	EMPG 2022	EMPG 2022	G0409 Federally Funded Subaward Grant Agreement Emergency Management Performance Grant
3000.01.05	EOC	EMPG 2023	EMPG 2023	G0499 FY2024 Emergency Management Performance Agreement Federally Funded Subaward and Grant Agreement
3000.01.06	EOC	EMPG 2024	EMPG 2024	G0529 FY2024 Emergency Management Performance Agreement
3000.01.07	EOC	EMPG 2025	EMPG 2025	Statement of Awards for EMPG FY 2025
3000.02.01	EOC	EMPG 2023	EMPG 2023	Account Summary FY 2023
3000.02.02	EOC	EMPA 2024	EMPA 2024	Account Summary FY 2024
3000.02.03	EOC	EMPG 2025	EMPG 2025	Account Summary FY 2025
3000.02.05	EOC	EMPG 2023-2025	EMPG 2023-2025	Expense Ledger
3000.02.06	EOC	EMPG 2023-2025	EMPG 2023-2025	Expense Ledger
3000.02.07	EOC	EMPG 2023-2025	EMPG 2023-2025	Expense Ledger

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3000.02.08	EOC	EMPG 2023- 2025	EMPG 2023- 2025	General Ledger
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2. The County was designated \$25M in HMPG funding for recovery efforts for Hurricanes Debby and Helene. This originally consisted of 36 projects, but these projects have been combined. This lessened the number of requests for funding for projects.

This is supported by:

- a. The County is listed as eligible for HMGP funding under DR-4734 for both emergency and permanent work. [floridadisaster.org](http://floridadisaster.org).
- b. Documents provided as evidence

Cherry Bekaert Reference Number	Provided By	Grants Applied For	Physical Evidence Provided
3000.04.02	EOC	4734 HMGP Idalia	4734-(306) PM RFI (01-10-25) Programmatic Unit Application Review RFI
3000.04.04	EOC	4734 HMGP Idalia	4734-(309) PM RFI (01-30-25) Programmatic Unit Application Review RFI #1
3000.04.06	EOC	4734 HMGP Idalia	4734-(310) PM RFI (01-06-25)) FY2024 Emergency Management Performance Agreement (EMPG)
3000.04.07	EOC	4734 HMGP Idalia	4734-(310) PM RFI (01-30-24) FY2024 Emergency Management Performance Agreement (EMPG) with date of response
3000.04.08	EOC	4734 310 Idalia	4734-(310) SRMC Request Workbook Hazard Mitigation Grant Program Budget Breakdown
3000.04.12	EOC	HMPG Idalia	Branford Generator Grant 3-13-2024 HMGP Application
3000.04.14	EOC	4734 Idalia	DR-4734 County Reallocation_12_Month Lock-in, Regular projects HMGP funding and 25% match
3000.04.58	EOC	HMPG Idalia	Screenshot 3.13.24 Branford 1, Email from Aleshia Terry to Heather regarding hurricane shutters quote
3000.04.69	EOC	N/A	Suwannee County LMS Project List 2021
3000.04.70	EOC	Idalia	Truck for Fire Dept Grant 3-13-24, Application for grant

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3000.04.71	EOC	2024 Helene	WebEOC Mission 1701, SERT recovery task list and description
3000.04.74	EOC	Idalia	Hurricane Shutter Grant 3-13-24, Grant application

3. Other funding for EOC projects under EOC management

- \$2.15M in state funding for roadway and infrastructure projects.

This is supported by:

a. Documents provided as evidence:

<b>Cherry Bekaert Reference Number</b>	<b>Provided By</b>	<b>Physical Evidence Provided</b>
3000.04.93	County	Emails between Mandy, Jodi, and Kat regarding LAP agreement. Mandy attached two documents from Tracy: LAP agreement with the Sheriff's office and an explanation of the LAP agreement and the 25% Idalia funds
3000.04.94	County	Modification #1 which contains the \$2.15M funding.
3000.04.95	County	State funded LAP Grant agreement
3000.04.96	County	Email sent from Traci to Mandy containing differences between HMGP and LAP funds. Includes possible amount of funding eligible for HMGP for Suwannee. 6 applications were submitted and only one sent to FEMA for final review. Traci was not sure where the \$2.3 million state allocation in question came from.

4. Other funding for EOC projects under County management (not under EOC management):

- State allocation in 2022 for \$500K specifically designated for the EOC building and pad. Currently \$200K for architectural and design has been expended and \$300K has not been spent. Building is at the top of the Suwannee County LMS Project List.

This is supported by:

- a. FloridaDisaster.org states that a funding agreement with FDEM to use the funds for eligible expenditures, including infrastructure improvements like emergency management facilities. <https://www.floridadisaster.org/dem/recovery/cares-act/>

**County Responses to Objective 1:**

- The County was not involved in any of the EMPG, EMPA, or HMGP grants selected for application by EOC.
- The County is aware of the grant funding for EOC projects that are administered under the County. There is a need for additional funding to proceed with these projects.

This is supported by:

- a. Documents provided as evidence

Cherry Bekaert Reference Number	Provided By	Physical Evidence Provided
3000.04.82	County	Emails from County regarding 4734-(306) Critical Facilities, Generators Engineering
3000.04.83	County	LMS Meeting Prep
3000.04.84	County	LMS Meeting Prep
3000.04.85	County	Hazard mitigation meeting invitation
3000.04.86	County	Emails from County regarding Hurricane-Flooded Property Buy-Back
3000.04.87	County	Hazard mitigation meeting invitation
3000.04.88	County	Hazard mitigation meeting update
3000.04.89	County	LMS property purchase
3000.04.90	County	LMS plan update
3000.04.91	County	State Action Plan Listening Session
3000.04.92	County	Project Master Plan

**Objective 1 Determinations:** EOC received the expected EMPA and EMPG funding during the period in question. EOC completed the original FEMA disaster application and was designated grant funding for Idalia. EOC was also designated \$25M in FEMA HMPG funding from Hurricane Debby and Helene. The applications for the potential Idalia projects were submitted and subsequently withdrawn. See Objective 2.

The following grants were applied for and awarded during the review period:

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Source	Grant Type	Date Awarded or Obligated	Performance Period	Amount	Description	Recipient
EMPA Grant 2022 Document	EMPA	5/24/2022	7/1/22 - 6/30/23	\$105,806.00	A0275 State Funded FY 2022 Emergency Preparedness and Assistance Grant Agreement Signed	Suwannee Co Sheriff's Office Division of Emergency Mgmt
EMPA Grant 2023 Document	EMPA	6/22/2023	7/1/23 - 6/30/24	\$105,806.00	A0412 State Funded FY 2023 Emergency Preparedness and Assistance Grant Agreement Signed	Suwannee Co Sheriff's Office Division of Emergency Mgmt
EMPA Grant 2024 Document	EMPA	6/26/2024	7/1/24 - 6/30/25	\$105,806.00	A0489 State Funded FY 2024 Emergency Preparedness and Assistance Grant Agreement Signed	Suwannee Co Sheriff's Office Division of Emergency Mgmt
EMPG Grant 2022 Document	EMPG	9/6/2022	10/1/22 - 9/30/23	\$48,356.00	G0409 Federally Funded FY22 Subaward Grant Agreement Emergency Management Performance Grant	Suwannee Co Sheriff's Office Division of Emergency Mgmt
EMPG Grant 2023 Document	EMPG	10/5/2023	10/23/23 - 3/31/25	\$48,966.00	G0499 FY2023 Emergency Management Performance Agreement Federally Funded Subaward and Grant Agreement	Suwannee Co Sheriff's Office Division of Emergency Mgmt
EMPG Grant 2024	EMPG	10/15/2024	10/1/24 - 3/31/26	\$51,463.00	G0529 FY2024 Emergency Management Performance Agreement	Suwannee Co Sheriff's Office Division of Emergency Mgmt
HMGP Idalia	HMGP	2023	8 years	\$13,000,000.00	Amount Determined for Total Obligation	Pass through to Florida Dept of

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Source	Grant Type	Date Awarded or Obligated	Performance Period	Amount	Description	Recipient
EOC Interview					by Florida Department of Emergency Management	Emergency Mgmt to Suwannee Co Sheriff's Office Division of Emergency Mgmt
HMGP Helene / Debby EOC Interview	HMGP	2024	8 years	\$25,000,000.00	Amount Determined for Total Obligation by Florida Department of Emergency Management	Pass through to Florida Dept of Emergency Mgmt to Suwannee Co Sheriff's Office Division of Emergency Mgmt
Local Agency Program State Funding for Hurricane Idalia	LAP	3/27/2024	3/27/25 – 6/30/26	\$2,150,000.00	State Appropriation - State funding awarded to local governments for Hurricane Idalia roadway projects.	Emergency Mgmt to Suwannee Co Sheriff's Office Division of Emergency Mgmt
CARES EOC and County Interview	Florida CARES Act	2021	based on grant agreement	\$500,000.00	State Appropriation - \$200,000 for EOC building A&E and \$300,000 for infrastructure.	Pass through to Florida Dept of Emergency Mgmt to the County

**OBJECTIVE 2: What federal, state or other funding was applied for during (dates) and was not awarded and what project funding was withdrawn?**

**EOC Responses to Objective 2:**

1. The County was designated \$13M of HMGP funding for recovery from Hurricane Idalia. Two projects totaling \$6.2M were submitted and reviewed for possible funding by FEMA. The funds for these projects could have been obligated and awarded if the projects were eligible and if the applications for the projects were not withdrawn. Since

the applications for the \$6.2M of eligible projects were successfully withdrawn, EOC integrated the Idalia projects into the \$25M Helene and Debby funding pot.

This is supported by:

- Physical documentation provided by EOC shows that the following grants were withdrawn during the review period:
  - 4734 HMPG Idalia
    - Application withdrawal for 4734-309 DOH Access Road, Flood Risk Reduction funding was requested by EOC on June 25, 2025 based on the inability to provide Florida Department of Emergency Management (FDEM) with the required documentation requested. FDEM accepted this withdrawal on June 30, 2025. This correspondence was between EOC and the FDEM State Hazard Mitigation Officer.
    - Application withdrawal for 4735-310 for 80<sup>th</sup> Terrace, Flood Risk Reduction funding was requested by EOC on June 25, 2025 based on the inability to provide FDEM with the required documentation. FDEM accepted this withdrawal on June 30, 2025. This correspondence was between EOC and the FDEM State Hazard Mitigation Officer.

b. Documents provided as evidence

Cherry Bekaert Reference Number	Provided by	Grants Withdrawn	Physical Evidence Provided
3000.04.09	EOC	4734 HMPG Idalia	6-25-25 4734-309 EOC request for project application withdraw letter
3000.04.10	EOC	4735 HMPG Idalia	6-25-25 4734-310 EOC request for project application withdraw letter
3000.04.03	EOC	4736 HMPG Idalia	4734-(309) FDEM Withdrawal Letter Acknowledgement
3000.04.05	EOC	4737 HMPG Idalia	4734-(310) FDEM Withdrawal Letter Acknowledgement
3000.04.75	EOC	4738 HMPG Idalia	Justification for HMGP Funds

2. CERT “Volunteer Florida” foundational funding grant for \$5,000 - \$10,000 per year was denied in 2024 and 2025.

**County Responses to Objective 2:**

1. The County was not involved in any of the EMPG, EMPA, or HMGP grants selected for application by EOC.

This is supported by the fact that most of the emails provided were non-responsive, or the County was not included in most of the correspondence.

2. The County was not aware of the decision to withdraw the Idalia HMPG funding application. EOC did not communicate such details in Board meetings.

**Objective 2 Findings:** The EOC was designated a total of \$13M in HMPG funding for Hurricane Idalia. The EOC had \$6.2M in projects possibly eligible for this funding, but the application for the HMGP Idalia funding for two projects was withdrawn, and these Idalia projects were rolled into the Debby and Helene funding. The project application paperwork for Idalia was due to the funder during the same period of time that the initial project applications for Debby and Helene HMPG projects were due. It was determined by EOC that the funding for Idalia projects would be easier wrapped into the funding amount for Debby and Helene rather than trying to complete two HMGPPG project applications. At this time, both HMGP grants had project applications submitted but were at different places in the process. At this point, EOC withdrew the funding/project requests for Idalia projects. Based on the physical documents provided by EOC and the County, the County had no knowledge of this action, causing confusion with the County and the Board of County Commissioners on the actual amount of funding received and the perception that there was a loss of designated funding. There is no evidence that this was discussed during a Commission meeting or within any other County meeting. The application for Idalia funding was withdrawn and no part of the \$13M was received by EOC. Some smaller funding was applied for but denied. See Objective 3 for reasons for the withdrawals.

The following grants were either not awarded or the project applications were withdrawn:

Source	Grant Type	Date of Withdrawal	Amount Lost or Application Withdrawn	Description	Recipient
HMGP Idalia - EOC Interview	HMGP	Withdrawal of applications for projects 309 and 310 accepted by FDEM 6/30/25	\$6.2M of obligated funding	The EOC designated a total of \$13M in HMPG funding for Hurricane Idalia. The EOC had \$6.2M in projects possibly eligible for this funding, but the applications requesting funding these projects were withdrawn and projects were rolled into Hurricane Debby and Helene funding.	Pass through to Florida Dept of Emergency Mgmt / Suwannee Co Sheriff's Office Division of Emer Mgmt



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				There were no projects to submit for the remaining \$6.8M and the funding process never got past the funds designated phase.	
CERT "Volunteer Florida" - EOC Interview	Community Emergency Response Team Foundational Grant	N/A	Not Awarded	Possible funding of \$5,000 - \$10,000 for training programs for disaster preparedness. EOC applied but was not awarded funding in 2024 or 2025.	Volunteer Florida to EOC

**OBJECTIVE 3: What happened with the \$6.8M of available Idalia HMPG grant funding that was “lost”?**

**EOC Responses to Objective 3:**

1. Suwannee County was designated \$13M of federal funding after Hurricane Idalia. EOC, with the help of a consulting agency contracted with the County, submitted HMGP applications to FDEM for Idalia funding of \$6.2M based on the projects that had been developed and were included in the Hazard Mitigation Action Plan and were eligible to be covered by FEMA funding. At the time of the applications, because there were not enough eligible projects (approved mitigation projects) to request assistance for the total amount of \$13M, EOC submitted project applications for \$6.2M. EOC was unable to submit more project applications up to the amount of \$6.8M due to the following reasons:
  - **Limited staff:** The timing of when the projects requirements were due for the Idalia funding ran concurrently with the initial application phase for Debby and Helene. Due to lack of capacity and only having a staff of two individuals to complete the application process for funding for all of these events, the application for the \$6.2M was withdrawn. The \$6.8M was not returned to the county because it was never received by the county. EOC has stated they requested additional staffing.

This is supported by:

- a. There were no emails provided that requested additional staffing. Staffing issues were given as a reason for a deadline extension request in two instances.
- b. Documents provided as evidence

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.18	EOC	4734 HMPG Idalia	Email Correspondence 4734-(307) Suwannee County, EOC, Wind Retrofit
3000.04.20	EOC	4734 HMPG Idalia	Email Correspondence 4734-(307) Suwannee County, EOC, Wind Retrofit

- **Lack of viable projects:** EOC was already struggling to identify FEMA eligible projects when Hurricanes Debby and Helene occurred. The FEMA requirement process is specific, time-consuming, and complicated. By rolling in the projects for Idalia damages into the Debby and Helene HMPG funding, the EOC was able to reallocate the two Idalia projects and produce a better-quality application.

This is supported by:

a. Documents provided as evidence

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.25	EOC	4734 HMPG Idalia	Email Correspondence 4734-(307) Suwannee County, EOC, Wind Retrofit
3000.04.31	EOC	4734 HMPG Idalia	Email Correspondence SCSO Project 765822
3000.04.33	EOC	4734 HMPG Idalia	Email Correspondence 4734-(307) Suwannee County, EOC, Wind Retrofit

- Poor interdepartmental coordination and missed deadlines from other departments:** There is a lack of collaborative effort between EOC and the County to work through issues and inefficiencies. The City Manager and Mayor and City Council of Live Oak, the Mayor and Town Council in Branford, the County Administrator, and the Sheriff (Constitutional Officer) must work collaboratively in order to implement FEMA projects. EOC is responsible for all of these different processes and has been unsuccessful in creating movement on projects or in gathering all the documentation required by FEMA. EOC does not have all the information to apply for FEMA grant funding. There are certain details, such as labor-intensive data, that must be collected and combined for a project to happen. These entities and some County departments may lack an understanding of what is needed, why and the urgency in doing so creating impediments to successful project funding and implementation.

This is supported by:

- a. Based on the supporting documentation, FDEM requested documentation for projects and the requested information could not be provided.

Cherry Bekaert Reference Number	Provided By	Grants Applied For	Physical Evidence Provided
3000.04.02	EOC	4734 HMGP Idalia	4734-(306) PM RFI (01-10-25) Programmatic Unit Application Review RFI
3000.04.04	EOC	4734 HMGP Idalia	4734-(309) PM RFI (01-30-25) Programmatic Unit Application Review RFI #1
3000.04.06	EOC	4734 HMGP Idalia	4734-(310) PM RFI (01-06-25)) FY2024 Emergency

<b>Cherry Bekaert Reference Number</b>	<b>Provided By</b>	<b>Grants Applied For</b>	<b>Physical Evidence Provided</b>
			Management Performance Agreement (EMPG)
3000.04.07	EOC	4734 HMGP Idalia	4734-(310) PM RFI (01-30-24) FY2024 Emergency Management Performance Agreement (EMPG) with date of response
3000.04.08	EOC	4734 310 Idalia	4734-(310) SRMC Request Workbook Hazard Mitigation Grant Program Budget Breakdown
3000.04.12	EOC	HMPG Idalia	Branford Generator Grant 3-13-2024 HMGP Application
3000.04.14	EOC	4734 Idalia	DR-4734 County Reallocation_12_Month Lock-in, Regular projects HMGP funding and 25% match

- b. Lack of communication and timeliness is demonstrated in the 4734-309 and 310 Request for Information (RFI) forms. Three extensions were requested by the contracted consultants within this time period. It was stated that they were working on providing information to FDEM and FDEM granted 3 extensions for alternative action information. The consultants were ultimately late in submitting documents requested. EOC was responsible for providing additional documentation as requested by KPMG, on behalf of FDEM for 4734-307. EOC staff provided multiple reasons at various times for not providing the requested documentation to KPMG. EOC staff has also had to request extensions.
- c. Though EOC repeatedly sent out reminders of funding deadlines, there was a demonstrated lack of response and follow-up. In the string of emails beginning in 3000.04.36, there is noted tension between the EOC and the City of Live Oak on Idalia projects and the lack of time for the City of Live Oak to provide information for an engineering review immediately, but was requested from EOC weeks earlier and no follow-up was done until the last minute. This demonstrates the lack of scheduling and planning for the projects by EOC.
- d. Documents provided as evidence

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<b>Cherry Bekaert Reference Number</b>	<b>Provided by</b>	<b>Grants Involved</b>	<b>Physical Evidence Provided</b>
3000.04.32	EOC	4734 HMGP Idalia	Email Correspondence 4734 Suwannee County Sheriff's Office Project 765822
3000.04.36	EOC	4734 HMGP Idalia	Email Correspondence RFI for Hurricane Idalia
3000.04.37	EOC	4734 HMGP Idalia	Email Correspondence 4737-(307) Suwannee County, EOC, Wind Retrofit- Request for Meeting
3000.04.52	EOC	4734 HMGP Idalia	Email Correspondence Local Mitigation Strategy (LMS) Support
3000.04.62	EOC	4734 HMGP Idalia	Email Correspondence HMGP Applications
3000.04.63	EOC	4734 HMGP Idalia	Email Correspondence Local Mitigation Strategy (LMS) Support
3000.04.64	EOC	4734 HMGP Idalia	Email Correspondence Local Mitigation Strategy (LMS) Support
3000.04.50	EOC	4734 HMGP Idalia	Email Correspondence Document submission reminder
3000.04.51	EOC	4734 HMGP Idalia	Email Correspondence 27P-22 LMS Annual Update Request- missed deadline
3000.04.56	EOC	4734 HMGP Idalia	Email Correspondence Document submission reminder
3000.04.57	EOC	4734 HMGP Idalia	Email Correspondence Document submission reminder
3000.04.61	EOC	4734 HMGP Idalia	Email Correspondence Document submission reminder
3000.04.68	EOC	4734 HMGP Idalia	Email Correspondence Status of mitigation project lists
3000.04.69	EOC	4734 HMGP Idalia	Email Correspondence Status of mitigation project lists
3000.04.80	EOC	4734 HMGP Idalia	Email Correspondence 4734-(307) Suwannee County, EOC, Wind Retrofit

2. EOC was designated approximately \$25M in HMGP funding for Hurricane Debby and Helene. The timing of when the projects applications were due for the Idalia

funding ran concurrently with the initial application phase for Debby and Helene. Because of the administrative burden noted in #2 above and focus on Debby and Helene funding, which was a much larger pot of funding, the remaining projects and damage from Idalia that were still outstanding were incorporated into the Debby and Helene funding. Hence, the applications for the two Idalia projects were withdrawn to prevent double dipping and still capture the necessary funding to remediate the Idalia damages.

This is supported by:

- a. Though documents were not provided of emails that demonstrated any correspondence regarding the amount of the grant with the County, other documents provided show that there was funding obligated by FDEM for the Helene and Debby disaster.
- b. Documents provided as evidence of the \$25M designation:

<b>Cherry Bekaert Reference Number</b>	<b>Provided By</b>	<b>Grants Applied For</b>	<b>Physical Evidence Provided</b>
3000.04.02	EOC	4734 HMGP Idalia	4734-(306) PM RFI (01-10-25) Programmatic Unit Application Review RFI
3000.04.04	EOC	4734 HMGP Idalia	4734-(309) PM RFI (01-30-25) Programmatic Unit Application Review RFI #1
3000.04.06	EOC	4734 HMGP Idalia	4734-(310) PM RFI (01-06-25)) FY2024 Emergency Management Performance Agreement (EMPG)
3000.04.07	EOC	4734 HMGP Idalia	4734-(310) PM RFI (01-30-24) FY2024 Emergency Management Performance Agreement (EMPG) with date of response
3000.04.08	EOC	4734 310 Idalia	4734-(310) SRMC Request Workbook Hazard Mitigation Grant Program Budget Breakdown
3000.04.12	EOC	HMPG Idalia	Branford Generator Grant 3-13-2024 HMGP Application
3000.04.14	EOC	4734 Idalia	DR-4734 County Reallocation_12_Month Lock-in, Regular projects HMGP funding and 25% match
3000.04.58	EOC	HMPG Idalia	Screenshot 3.13.24 Branford 1, Email from Aleshia Terry to Heather regarding hurricane shutters quote

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3000.04.69	EOC	N/A	Suwannee County LMS Project List 2021
3000.04.70	EOC	Idalia	Truck for Fire Dept Grant 3-13-24, Application for grant
3000.04.71	EOC	2024 Helene	WebEOC Mission 1701, SERT recovery task list and description
3000.04.74	EOC	Idalia	Hurricane Shutter Grant 3-13-24, Grant application

<b>Cherry Bekaert Reference Number</b>	<b>Provided by</b>	<b>Grants Withdrawn</b>	<b>Physical Evidence Provided</b>
3000.04.09	EOC	4734 HMPG Idalia	6-25-25 4734-309 EOC request for project application withdraw letter
3000.04.10	EOC	4735 HMPG Idalia	6-25-25 4734-310 EOC request for project application withdraw letter
3000.04.03	EOC	4736 HMPG Idalia	4734-(309) FDEM Withdrawal Letter Acknowledgement
3000.04.05	EOC	4737 HMPG Idalia	4734-(310) FDEM Withdrawal Letter Acknowledgement
3000.04.75	EOC	4738 HMPG Idalia	Justification for HMGP Funds

3. EOC received \$4M for “Elevate Florida” flood mitigation and infrastructure upgrades but that application’s requirements have not been met. This money will come back to EOC (if not spent on the Elevate Florida projects) to be spent on a water pump for the City of Live Oak and utility work for underground transmission lines for the County.

This is supported by:

- a. Water pump and utility work projects are on County’s mitigation project list.

b. Documents provided by evidence

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.68	EOC	HMGP	Suwannee County Mitigation Project List

**County Responses to Objective 3:**

1. The County was not aware of the decision to withdraw the applications for the Idalia HMPG projects and wrap those projects into the HMGP Debby and Helene funding. EOC did not communicate such details in Board meetings. County staff attends all board meetings.

There was no correspondence regarding application withdrawals between EOC and the County in the emails provided.

2. In response to the EOC reasoning for inability to request the Idalia funding:

**Limited Staff:** The County had not seen any emails or heard any requests for assistance from the EOC. It was stated that the EOC seemed to handle things internally and did not ask for additional staff. There was no correspondence regarding limited staff between EOC and the County in the emails provided.

**Lack of viable projects:** There was no clear approval process for HMGP projects involving the County. The County mentioned that communication with EOC was lacking, and it was unclear who had the authority to approve the projects. There was no correspondence regarding lack of viable projects between EOC and the County in the emails provided.

- **Poor interdepartmental coordination and missed deadlines from other departments:** The County did not know the status of communications or the relationship between EOC and the City Manager of Live Oak, the Mayor and Town Council in Branford, the County Administrator, and the Sheriff (Constitutional Officer). Supporting documentation shows that the County was part of emails that demonstrate a lack of communication between EOC and the County.



This is supported by:

a. Documents provided as evidence

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.36	EOC	HMGP Idalia	Email Correspondence Request for Information- Hurricane Idalia

**Objective 3 Determinations:**

The \$6.8M in question was not returned to the funder. It was designated but funds are not obligated and awarded until projects are approved. The \$6.2M for FEMA eligible projects was applied for but the applications were withdrawn and these projects were wrapped into the Debby and Helene funding. The \$6.2M in question would not have been obligated or awarded to EOC due to the applications being withdrawn. The total amount of the Debby and Helene potential funding of \$25M was determined by EOC to be able to cover any project related to the remaining damage from Idalia.

The determination if funds were “lost” could be as follows:

1. Because \$13M in HMGP Idalia funding was designated and project applications were withdrawn and there were no other eligible projects, the County lost \$13M in possible funding to cover Idalia project funding. In this case, the funding could be considered lost to EOC and the County.
2. Since EOC could not provide FEMA eligible projects to be covered by the \$13M Idalia HMGP funding, this money was not lost because EOC could not have provided \$6.8M in eligible project expenses, but \$6.2M could be considered “lost” since these projects applications were withdrawn and the expense could have been reimbursed if EOC was timely and was able to complete the project eligibility process with the County, City of Live Oak, and City of Branford stakeholders.
3. The Idalia projects that were eligible were wrapped into the FEMA HMGP Debby and Helene funding. Since the Idalia funding was never obligated and received, that funding was never lost since these projects were able to be covered by the larger pool of funding from Debby and Helene.

No HMPG funding was ever returned to the funder and was never awarded to EOC, rather it was designated by FEMA for disaster relief based on damage assessments. FEMA reviews and obligates funds on a project-by-project basis. There is no upfront block grant. The funding is tied to approved projects.

Communication and follow up throughout the project preparation process was lacking, which aided in the inability to have FEMA eligible projects and data ready in a timely manner to submit the information to FDEM. Though there were multiple emails that were provided, there was no evidence in written correspondence demonstrating communications between the County and EOC. There were emails provided that demonstrate that there were project meetings with all parties necessary to prepare and approve projects, but no details of the meetings were provided.

**OBJECTIVE 4: Is there a disconnect between the County and EOC?**

**EOC Responses to Objective 4:**

Communication challenges between Suwannee County and the EOC have significantly hindered efforts to secure and manage grant funding.

**1. Lack of Strategic Coordination**

- EOC states that the County Administrator explicitly directed EOC not to pursue certain funding opportunities, such as CDBG and CDBG-DR grants, despite EOC's interest and capacity to do so.

Decisions regarding major funding (e.g., \$500K from Congressman Dunn's office for EOC/Public Safety construction funding) were made at the County level without collaborative input from EOC limiting EOC's ability to plan and execute projects. This funding is in the hands of the County,

**2. Fragmented Grant Management Responsibilities**

- Although the Sheriff's Office, specifically EOC, is formally responsible for FEMA applications (per Agreement 2017-43), EOC staff were still expected to prepare and submit detailed project proposals, often without adequate support from the County and other parties or access to necessary data from other entities.

This is supported by:

- a. No project proposals were provided, but the large number of requests for more information could demonstrate a lack of adequate support.

b. Documents provided as evidence

<b>Cherry Bekaert Reference Number</b>	<b>Provided by</b>	<b>Grants Involved</b>	<b>Physical Evidence Provided</b>
3000.04.15	EOC	4734 HMGP Idalia	Email correspondence 4734-(310), Suwannee County Sheriff's Office, 80 <sup>th</sup> Terrace, Flood Risk Reduction
3000.04.16	EOC	4734 HMGP Idalia	4734-(309), Suwannee County, DOH Access Road, Flood Risk Reduction 4734-(310), Suwannee County, 80th Terrace, Flood Risk Reduction
3000.04.17	EOC	4734 HMGP Idalia	4734-(306) Suwannee County, Critical Facilities, Generator
3000.04.20	EOC	4734 HMGP Idalia	4734-(307) Suwannee County, EOC, Wind Retrofit
3000.04.21	EOC	4734 HMGP Idalia	4734-(310) Suwannee County, 80th Terrace, Flood Risk Reduction
3000.04.22	EOC	4734 HMGP Idalia	4734-(307) Suwannee County, EOC, Wind-Retrofit-Generator 4734-(308) Suwannee County, Bi-Directional Amplifiers
3000.04.23	EOC	4734 HMGP Idalia	4734-(308), Suwannee County, Bi-Directional Amplifiers,
3000.04.25	EOC	4734 HMGP Idalia	4734-(306) Suwannee County, Critical Facilities, Generators
3000.04.26	EOC	4734 HMGP Idalia	4734-(305) Suwannee County, Pineview Elementary School, Wind Retrofit
3000.04.27	EOC	4734 HMGP Idalia	4734-(305) Suwannee County, Pineview Elementary School, Wind Retrofit

- A contractor was procured to assist with grant writing, but the EOC Director and Deputy Director were still required to provide input and manage submissions, creating bottlenecks due to limited staffing.

This is supported by:

- a. Documents provided as evidence

<b>Cherry Bekaert Reference Number</b>	<b>Provided by</b>	<b>Grants Involved</b>	<b>Physical Evidence Provided</b>
3000.04.37	EOC	HMGP Idalia	Email Correspondence Regarding RFI

### 3. Insufficient Interdepartmental Engagement

- EOC reported repeated instances where requests for information from County departments and municipalities (e.g., Live Oak, Branford) were ignored or delayed, resulting in missed deadlines and lost funding opportunities.

This is supported by:

- a. Documents provided as evidence

<b>Cherry Bekaert Reference Number</b>	<b>Provided by</b>	<b>Grants Involved</b>	<b>Physical Evidence Provided</b>
3000.04.36	EOC	HMGP Idalia	Email Correspondence Request for Information-Hurricane Idalia
3000.04.37	EOC	Email from Cindy Lu to Chris regarding engineering RFI for 4734-(307). Reminder email from Cindy reminding Chris of his original deadline. Traci provided requested answers. Cindy sent another RFI and reminder email, along with an email reminding him he missed the deadline. Cindy sent another email a few weeks later reminding Chris about the missed deadline. Chris sent a (passive aggressive) email the same day stating that they'd already answered these questions multiple times. Claudia Purser responded clarifying that they had not	Email Correspondence Regarding RFI

<b>Cherry Bekaert Reference Number</b>	<b>Provided by</b>	<b>Grants Involved</b>	<b>Physical Evidence Provided</b>
		received these answers. Chris then stated that "one of the continued issues we are having is that there isn't any communication with your vendor and our contractor" and that she hasn't been included in emails. A teams meeting seems to have been set up between Chris, Claudia and Laura Dhuwe	
3000.04.62	EOC	Email from Jason Long regarding two HMGP projects and information he has that's needed for applications. Traci sent follow up regarding outstanding needs.	Screenshot 5.29.24
3000.04.63	EOC	Email from Chris regarding LMS project funding order. Traci stated she would send LMS letter once ranking and budgets were broken down.	Screenshot 6.2.24 Branford
3000.04.64	EOC	Same email as 3000.04.63	Screenshot 6.2.24
3000.04.50	EOC	Email from Heather to everyone regarding documentation deadline.	Screenshot 3.11.24
3000.04.55	EOC	Reminder email from Heather regarding LMS meeting	Screenshot 12.11.23
3000.04.56	EOC	Email from Heather to everyone regarding documentation deadline.	Screenshot 3.1.24
3000.04.57	EOC	Email from Heather to everyone regarding documentation deadline.	Screenshot 3.12.24
3000.04.61	EOC	Email from Heather to everyone regarding documentation deadline.	Screenshot 3.8.24
3000.04.78	EOC	Reminder email from Heather regarding LMS meeting	Screenshot 2.26.24 Reminder

- The lack of a comprehensive County-wide Hazard Mitigation Plan for this type of disaster (or the understanding of the plan) further exacerbated coordination challenges, as individual responsible parties submitted isolated project sheets without integration into a unified strategy.

This is supported by:

a. There were multiple emails that were provided by EOC and the County, yet there was no evidence in written correspondence demonstrating communications between the County and EOC on the objectives in this report.

b. Documents supporting this evidence:

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.83	County	LMS meeting prep, documents sent by Shannon showing funding details and grant opportunities for the county in 2025. Dan asked for status on station generators and radio tower generators.	Emails from County 2
3000.04.86	County	Email between Brenda and Chris regarding application for grant. Brenda tries to add a project as it is required as part of the LMS plan. Chris responds that this warrants more discussion since its "not as easy as y'all deciding that's who you want to use for a project like that." He suggested discussing it at their upcoming LMS project meeting.	Emails from County 5
3000.04.88	County	Teams meeting regarding HMGP Meeting, Mandy had to reschedule.	Emails from County 7
3000.04.90	County	Emails between Chris and Greg regarding LMS plan update.	Emails from County 9

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.91	County	Email regarding Listening Session as part of the State Action Plan. Chris responded saying he can't attend but Heather would be there.	Emails from County 10
3000.04.92	County	Email between Traci, Greg and Chris regarding Project Master Plan update. Chris asked for a meeting to be scheduled to discuss the list of needs and then prioritize them.	Emails from County 11
3000.04.52	EOC	Email from Kristin Lentz to Suwannee LMS regarding support kick-off meeting. Traci asked to meet before the scheduled meeting time. After call, Traci spoke with Chris and confirmed the meeting was not needed.	Screenshot 1.22.24
3000.04.28	EOC	Email from Angie Odell regarding 12-month lock-in amount for DR-4734 (addressed to "all").	Email Correspondence 22

- c. With the exception of one email thread, all emails provided by EOC and the County are disconnected with only one showing an ongoing conversation between EOC and the County. The majority of emails demonstrate non-responses from the receiver for meeting notices which demonstrates that meetings which may have involved the County Administrator were attempted.

#### 4. Misunderstanding of EOC's Role and Capacity

- EOC operates with only two staff members and has faced five disasters in 20 months, yet there was limited recognition from County leadership of the complexity and workload involved.

This is supported by:

- a. Disaster-related decisions were often made by individuals lacking technical understanding of disaster funding management processes, leading to unrealistic expectations and ineffective tasking.

## 5. Impact on Funding Outcomes

- Communication gaps contributed to delays in project development and submission, reducing the EOC's ability to capitalize on available federal and state funding.

This is supported by:

- a. Documents provided as evidence

Cherry Bekaert Reference Number	Provided by	Grants Involved	Physical Evidence Provided
3000.04.36	EOC	HMGP Idalia	Email Correspondence Request for Information-Hurricane Idalia

## County Responses to Objective 4:

### 1. Trust Issues Between the County and EOC

- The County highlighted the lack of communication and trust between the County and the EOC. EOC treated the funding and projects as their own, leading to a feeling of "being on the outside looking in."

### 2. Lack of Transparency

- The EOC staff rarely attended County Commission meetings and did not give consistent updates but only attended when requesting approval or if specifically asked to attend.
- The County expressed frustration over the lack of transparency and communication from the EOC regarding the submission and selection process for HMGP projects and trust between the County and the EOC. They believe that the EOC kept things very guarded and did not share enough information.

**Objective 4 Determinations:** The interview discovery and the physical documentation show a clear disconnect between EOC and the County. This lack of information sharing also has caused lack of understanding of the FEMA projects and processes with the County Commissioners. There is a lack of interdepartmental collaboration between the County and the EOC and a need for clear, governmental structure, improved collaboration, strategic planning



and capacity building, and education and awareness of FEMA processes. The lack of these key elements led to misunderstandings, misinformation, and contention between EOC and the County.

### **Comprehensive Summary of Key Objective Review**

The review of Suwannee County's emergency management grant activities reveals significant operational and communication challenges impacting the application, award, and administration of federal and state funding. The EOC successfully secured formula-based EMPA and EMPG allocations and pursued HMGP funding for Hurricanes Idalia, Debby, and Helene. However, the handling of Idalia funding created confusion: while \$13M was designated, only \$6.2M as initially applied for, and those applications were later withdrawn. The remaining \$6.8M was not lost but also never obligated or awarded. Two Idalia disaster projects were rolled into the larger \$25M HMGP designated funding for Debby and Helene due to staffing limitations, lack of eligible projects, and overlapping deadlines. Smaller grants, such as CERT funding, were denied.

The analysis highlights systemic issues, including insufficient staffing, fragmented responsibilities, and poor interdepartmental coordination. EOC operates with minimal personnel and faced five disasters in 20 months and lacked adequate cooperation with disaster project planning and approval from the County. Communication gaps between EOC and County leadership resulted in misunderstandings about funding status and project approvals, fueling perceptions of mismanagement. Decisions on HMPG grant actions were often made without collaborative input, and delays in obtaining required documentation from other departments hindered timely submissions. These factors collectively reduced the County's ability to maximize available federal and state resources.

After analysis of the interviews and physical evidence, the report concludes that funding shortfalls were not due to outright loss or return of funds but stemmed from structural inefficiencies, capacity constraints, and governance weaknesses. Addressing these issues will require improved strategic planning, clearer roles and responsibilities, enhanced collaboration, and education on FEMA processes to ensure compliance and to optimize future grant opportunities.

## **Analysis and Findings**

The following section presents a comprehensive analysis of Suwannee County Emergency Operations Center's (EOC) grant administration practices, project readiness, communication protocols, oversight mechanisms, and disaster recovery efforts. Drawing on interviews, documentation, and evidence collected during the review period, this analysis identifies critical gaps and systemic challenges that have impacted the County's ability to secure, manage, and utilize federal and state emergency management funding. Each subsection below details the observed deficiencies, supporting evidence, and the resulting risks and consequences, providing a clear foundation for targeted recommendations and remediation strategies.

## 1. Grant Administration

**Description:** The Uniform Guidance (2 CFR Part 200) sets out comprehensive requirements for pre-award compliance under Subpart C – Pre-Federal Award Requirements and Contents of Federal Awards. These rules govern what federal agencies and applicants must do before a grant is awarded. EOC's pre-award compliance has weak controls and lacks a formal procedure. There is no pre-award grant oversight. EOC has full administrative oversight of their grant administration.

**Evidence:**

- EOC has no set process for applications of grants.
- The Finance Director and EOC Deputy Director manage grants manually and through the financial system ADG, but the pre-award grants management is lacking based on difficulty with receiving documentation and responses from other parties for project planning and grant applications.
- There is no oversight of grant processes. All processes are handled by two individuals within EOC.

**Impact:** The absence of a formalized, grant-specific administrative framework has led to inconsistent pre-award compliance. While the ADG accounting system is used for tracking, it lacks integration with federal grant compliance requirements. This increases the risk of:

- Incomplete or inaccurate financial reporting.
- Audit findings due to undocumented procedures and insufficient internal controls.
- Increased risk of non-compliance with federal and state regulations.
- Vulnerability during audits and potential loss of funding.

**Root Cause:** The EOC lacks a formalized pre-award grant administration framework and documented procedures, resulting in weak internal controls and inadequate oversight. Responsibilities are concentrated among two individuals without segregation of duties, and there is no standardized process for verifying compliance with Uniform Guidance requirements (e.g., suspension/debarment checks, conflict of interest documentation, procurement standards). Additionally, reliance on manual processes and fragmented communication with other departments has created systemic inefficiencies and compliance gaps.

## 2. Project Readiness

**Description:** EOC and the County lack a comprehensive hazard mitigation plan. While individual entities submitted project sheets, these were never consolidated into a unified strategy. Uniform Guidance §200.202 Program Planning & Design states that agencies must ensure programs are properly designed to meet objectives and comply with federal statutes.

**Evidence:**

- EOC staff noted that the County does not have a complete, overall hazard mitigation plan.
- Projects were often delayed due to lack of readiness and insufficient cost-benefit data.
- The \$6.2M HMGP applications were withdrawn due to the ability to roll Idalia projects into Debby and Helene HMGP funding and a lack of eligibility and supporting documentation for the Idalia disaster projects. At the time, there were no projects available to submit to obligate the \$6.8M.

**Impact:** Without a comprehensive hazard mitigation plan, the EOC cannot demonstrate strategic alignment or readiness for funding opportunities. This results in:

- Delays in project development and submission.
- Inability to respond quickly to post-disaster funding windows.
- Missed funding opportunities.
- Delays in disaster recovery and mitigation efforts.

**Root Cause:** From a project readiness and grants management perspective, the EOC was not ready for the disasters and did not prepare for such disasters. There was an absence of a comprehensive, county-wide hazard mitigation plan and structured project development process, which led to fragmented planning and lack of strategic alignment. Individual entities submitted project sheets without consolidation into a unified strategy, resulting in insufficient cost-benefit analysis and incomplete documentation. This deficiency stems from poor interdepartmental coordination, unclear roles and responsibilities, and lack of proactive planning, leaving the EOC unable to demonstrate readiness or meet FEMA's stringent requirements.

### 3. Communication Failures

**Description:** EOC states that Emergency Management's requests for data and support were frequently ignored or delayed, especially during Hurricane Idalia recovery efforts. The County states that there was a lack of trust and transparency and there was no request for grant assistance.

**Evidence:**

- EOC staff cited lack of response from the City Manager of Live Oak, the Mayor and Board in Branford, and the County Administrator.
- Project planning required input from four key parties, but coordination was ineffective.
- EOC had reached out to multiple parties for documentation necessary to apply for funding. They were unable to manually gather data and input proposals due to lack of support.
- There was no documentation provided to prove that EOC requested grant assistance.

**Impact:** The current structure lacks formal communication protocols between the EOC, County Administration, municipalities, and other stakeholders. This has led to:

- Missed or incomplete deadlines for data collection and project input.
- Fragmented coordination during disaster recovery efforts.
- Reduced effectiveness in grant proposal development and submission.
- Reduced effectiveness in disaster response and recovery.

**Root Cause:** The absence of formal communication protocols and clearly defined responsibilities between the EOC, County Administration, and municipal stakeholders led to fragmented coordination and mistrust. EOC relied on informal outreach for critical data, but there was no structured process for requesting, tracking, or escalating project information. This lack of governance and transparency created conflicting perceptions—EOC believed requests were ignored, while the County claimed no formal assistance was sought. Ultimately, the failure to establish a documented, collaborative communication framework resulted in missed deadlines, incomplete project inputs, and reduced effectiveness in disaster recovery and grant management.

#### **4. Oversight and Accountability**

**Description:** EOC has full administrative oversight of their grant administration. Uniform Guidance §200.205 - §200.217 ensures eligibility and compliance for pre-award fundings. There is no grant oversight above the two EOC staff assigned to grants.

**Evidence:**

- No internal committee exists to review grant applications, compliance, or strategic planning.
- EOC staff expressed frustration with lack of support and understanding from decision-makers.

**Impact:** There is no internal oversight committee or structured review process for grant compliance and strategic planning. The EOC has relied on the State's role in fund distribution as a substitute for internal oversight. This has caused:

- Lack of transparency in decision-making.
- No formal mechanism to evaluate grant performance or compliance.
- Limited ability to proactively identify and mitigate risks.
- Lack of strategic direction and accountability.
- Decisions made without adequate understanding of EOC operations and requirements.

**Root Cause:** The root cause is the lack of a formal governance structure and internal oversight mechanisms for grant administration, leaving all compliance and strategic decisions

concentrated within two EOC staff members. There is no review committee, documented approval process, or accountability framework to ensure adherence to Uniform Guidance. This gap stems from organizational reliance on state-level oversight instead of establishing internal controls, combined with limited engagement from County leadership and an absence of clear roles for monitoring grant performance. As a result, transparency, risk management, and strategic planning are severely compromised.

## 5. Hurricane Idalia Recovery Project Failures

**Description:** Recovery projects were not prepared in a timely fashion due to lack of communication and staffing.

**Evidence:**

- EOC had only two staff members managing multiple disasters over 20 months.
- Documentation and project planning were delayed due to lack of personnel and interagency coordination.
- Contractors were used, but EOC still had to manage inputs and submissions.
- The County did not feel there were adequate updates or communication by EOC, and the responsibility ultimately fell on the EOC for coordinating and approving eligible projects.

**Impact:** The EOC's limited staffing and lack of coordinated planning among four key entities (EOC, County, municipalities, and utilities) severely impacted the County's ability to prepare and submit recovery projects. This resulted in:

- Delayed or missed funding opportunities.
- Overreliance on contractors without sufficient internal capacity to manage inputs and compliance.
- Withdrawal and restructuring of major funding applications.
- Delayed recovery and mitigation efforts.

**Root Cause:** Lack of organizational capacity and structured interagency coordination left the EOC unable to manage overlapping disaster recovery efforts effectively. With only two staff members handling multiple disasters over 20 months, the EOC lacked sufficient resources to meet FEMA's documentation and project readiness requirements. Although contractors were engaged, there was no integrated process for data collection and project approvals among key stakeholders (County, municipalities, utilities). This gap in staffing and governance resulted in delayed submissions, withdrawal of major funding applications, and missed opportunities for timely recovery.

## Recommendations for Remediation and Process Improvement

In light of the operational, compliance, and communication challenges identified throughout this analysis, Cherry Bekaert has developed a series of targeted recommendations to help Suwannee County strengthen its emergency management grant administration. These recommendations are designed to address the root causes of funding shortfalls, fragmented responsibilities, and interagency disconnects, and to equip the County with practical strategies for improving compliance, collaboration, and overall resilience. By implementing these measures, Suwannee County can optimize its use of federal and state resources, enhance transparency and accountability, and build a more effective framework for disaster preparedness and recovery.

### 1. Revisit the FEMA funding agreement between the Sheriff's Office and the County

#### **Recommendation:**

Because of the current FEMA funding agreement between EOC and the County, there has been significant disconnect between the two entities. It is imperative to address the inefficiencies caused by this current FEMA grant oversight agreement and consider refining and amending this agreement's language and workflows that include items as stated in the following recommendations.

### 2. Establish Formal Interagency Communication Protocols

#### **Recommendation:**

This includes developing and implementing a comprehensive communications plan that defines formal protocols and timelines for collaboration among the EOC, County Administration, municipalities, and other stakeholders.

- The plan should include at a minimum:
  - Specify required communication channels, frequency of updates, and escalation procedures for urgent matters.
  - Adopt shared digital platforms for project tracking and data exchange to ensure transparency, accountability, and timely information sharing across all entities.

### 3. Create a Local Oversight Committee for Emergency Management Grants

#### **Recommendation:**

Form a standing oversight committee dedicated to emergency management grants to facilitate better communication and coordination among key stakeholders.

- The committee should include representatives from Emergency Management, County Administration, Finance, municipal representatives, and external subject matter experts.
- Mandate regular reviews of grant performance, compliance, and strategic alignment to ensure effective oversight and continuous improvement.

#### **4. Strengthen Staffing and Training for EOC, the County, and other Stakeholders**

**Recommendation:**

- Increase the staffing capacity of the EOC grants team and provide specialized training in grants management, compliance, and disaster recovery.
- Allocate resources for dedicated grant and project management roles.
- Utilize the current grants management consultants and pursue long-term advisory partnerships with experienced consultants to supplement internal expertise and address capacity gaps during periods of high demand.
- Create a county-wide training plan to establish grant compliance and understanding of policies and workflows.

#### **5. Develop a Comprehensive Hazard Mitigation Plan**

**Recommendation:**

Consolidate individual entity submissions into a unified, County-wide Hazard Mitigation Plan.

The plan should include “**shovel-ready**” projects that can be rapidly deployed following disasters and projects that can be funded proactively outside of disasters.

- Engage municipalities and utilities in coordinated planning to ensure readiness for future funding cycles and maximize eligibility for federal and state grants.

#### **6. Formalize Grant Administration Policies and Procedures**

**Recommendations:**

The County and EOC should develop and implement a formal grant administration policy tailored to FEMA and state emergency grants.

- The policy should include detailed procurement protocols, compliance checklists, and documentation standards aligned with Uniform Guidance (2 CFR Part 200). This should include accounting, procurement, asset management, labor costing, and risk management.
- Ensure mandatory checks for suspension, disbarment, and conflict of interest are conducted and documented for all grant-related activities.

#### **7. Improve Interagency Communication and Project Coordination**

**Recommendations:**

- Establish structured workflows for data collection, project tracking, and coordination among all relevant entities.

- Utilize shared platforms to monitor grant progress, assign responsibilities, and facilitate real-time collaboration. The County may want to consider a modern grants management system capable of supporting FEMA and FDEM grants while also able to support the rest of the County organization's grant management needs.
- Regularly review and update communication protocols to address evolving needs and challenges.

## 8. Leverage External Expertise Strategically

### Recommendations:

- Engage experienced contractors and grant consultants to provide technical support and specialized knowledge, while ensuring internal staff are not overburdened.
  - Many disaster recovery grants allow recipients to allocate funding for specialized expertise, such as engaging professionals to develop a comprehensive Hazard Mitigation Plan or hiring grants management consultants to support program operations and ensure compliance.
- Develop long-term partnerships with external experts to build organizational capacity and resilience.
- Clearly define roles and responsibilities to maintain effective oversight and integration of external resources.

## 9. Increase the EOC Grants Portfolio

- Maximize the EOC grant funding by applying for grants that will fund specific EOC projects such as:

Opportunity Title	Agency	Eligibility	Purpose
Regional Catastrophic Preparedness Grant Program (RCPGP)	Department of Homeland Security - FEMA	State and local governments	To build regional capacity for managing catastrophic incidents through improved collaboration and preparedness planning
Emergency Relief Grants for Public Transportation Systems	DOT/Federal Transit Administration	State and local governments	To support recovery and rebuilding of public transit systems affected by major disasters.
Community Wildfire Defense Grant	Forest Service	Local governments	Wildfire planning and mitigation.



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Opportunity Title	Agency	Eligibility	Purpose
Homeland Security Grant Program (HSGP)	Department of Homeland Security - FEMA	State and local governments	To assist state, local, tribal, and territorial governments recovering from acts of terrorism
Various HUD Grants (CDBG-DR)	Housing and Urban Development - HUD	State and local governments	Rebuilding homes and rental assistance
Various Preparedness Grants (PDM)	Department of Homeland Security - FEMA	State and local governments	Designed to fund projects that reduce or eliminate long-term risk to people and property from natural hazards before a disaster occurs.
Flood Mitigation Assistance Program	FEMA	State and Local Governments	
Hurricane Loss Mitigation Program	FDEM	Local governments	Improving community resilience
Emergency Communications Emergency Grant Program	Department of Management Services	Board of County Commissioners in any county in the State of Florida	The grant funds must only be used for capital expenditures or remotely provided hosted 911 answering point call-taking equipment and network services directly attributable to establishing and provisioning 911 or NG-911 services
911 RURAL COUNTY GRANT PROGRAM	Department of Management Services	The Board of County Commissioners in any county in the State of Florida with a population of less than 75,000 is eligible to apply for this grant program.	The Rural County Grant Program is a biannual grant program utilizing the allocated 911 fee revenue funds for equipment and maintenance of 911 systems.
911 Grants Programs	Department of Management Services	The Board of County Commissioners in any county in the State of Florida with a population of less than 75,000 is eligible to apply for this grant program.	The State Grant Program is provided for the purpose of assisting Florida counties with the installation of 911 systems and to provide seamless 911 throughout the state of Florida.

## Conclusion

Based on the contractual agreement, HMGP project eligibility and applications, and pre-award and post-award compliance and administration responsibility falls solely on the shoulders of the Suwannee County Emergency Operations Center (EOC). The EOC has faced significant challenges in managing and executing grant-funded emergency management activities, largely due to fragmented interagency coordination, limited staffing, and the absence of formalized grant administration procedures. While the EOC has demonstrated commitment and resilience in navigating complex FEMA and state funding landscapes, its efforts have been hindered by systemic gaps in communication, oversight, and strategic planning.

This report underscores the urgent need for a unified county-wide hazard mitigation project ready plan, the establishment of a grant oversight committee, and the formalization of compliance protocols. Additionally, expanding EOC staffing and fostering interdepartmental collaboration with a communication plan and structured workflows are critical to ensuring that Suwannee County can effectively secure and utilize emergency management funding. Review and revision of the current agreement with EOC and County funding responsibilities could also significantly increase transparency and start the path to a better relationship between EOC and the County.

Moving forward, a proactive and integrated approach—grounded in transparency, accountability, and shared responsibility—will be essential to strengthening the County's emergency preparedness and maximizing the impact of available funding. By implementing the recommendations outlined in this report, Suwannee County can build a more resilient and responsive emergency management infrastructure capable of meeting both current and future challenges.

## Appendix I

### Indexed Documents

CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
3000.01.01	EMPA Grant Doc 22-23	A0275 State Funded FY 2022 Emergency Preparedness and Assistance Grant Agreement Signed	Grants Received and Applications Withdrawn	State of Florida Division of Emergency Mgmt	
3000.01.02	EMPA Grant Execution	A0412 State Funded FY 2023 Emergency Preparedness and Assistance Grant Agreement Signed	Grants Received and Application Withdrawn	State of Florida Division of Emergency Mgmt	
3000.01.03	A0489 FY2024 EMPA Agreement Executed	A0489 State Funded FY 2024 Emergency Preparedness and Assistance Grant Agreement Signed	Grants Received and Applications With drawn	State of Florida Division of Emergency Mgmt	
3000.01.04	EMPG 22-23 Executed Grant Doc	G0409 Federally Funded Subaward Grant Agreement Emergency Management Performance Grant	Grants Received and Applications Withdrawn	State of Florida Division of Emergency Mgmt	
3000.01.05	FY 2023 EMPG- Suwannee County - G0499 Executed	G0499 FY2024 Emergency Management Performance Agreement Federally Funded Subaward and Grant Agreement	Grants Received and Applications Withdrawn	State of Florida Division of Emergency Mgmt	
3000.01.06	G0529 Signed Agreement Rev	G0529 FY2024 Emergency Management Performance Agreement	Grants Received and Applications Withdrawn	State of Florida Division of Emergency Mgmt	
3000.01.07	FY 2025 FEMA EMPG Award	Statement of Awards for EMPG FY 2025	Grants Received and Applications Withdrawn		
3000.02.01	1_Fund Master Enquiry - EMPG 2023	Account Summary FY 2023	Grants Received and Applications Withdrawn		
3000.02.02	1_Fund Master Enquiry - EMPG 2024	Account Summary FY 2024	Grants Received and Applications Withdrawn		

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<b>CB Reference #</b>	<b>Document</b>	<b>Description</b>	<b>Document Request Crosswalk</b>	<b>Review Notes</b>	<b>Reference Notes</b>
3000.02.03	1_Fund Master Enquiry - EMPG 2025	Account Summary FY 2025	Grants Received and Applications Withdrawn		
3000.02.04	CM GL History 5-15-23 to 4-30-25	Expense Ledger	Grants Received and Applications Withdrawn		
3000.02.05	EMPA GL History 8-15-23 - 4-30-25	Expense Ledger	Grants Received and Applications Withdrawn		
3000.02.06	EMPG GL History 8-15-23 - 4-30-25	Expense Ledger	Grants Received and Applications Withdrawn		
3000.02.07	EMPG GL History Screen Shot 8-15-23 - 4-30-25	Expense Ledger	Grants Received and Applications Withdrawn		
3000.02.08	GL Sept 2023 to Mar 2025	General Ledger	Grants Received and Applications Withdrawn		
3000.02.09	Fund Master Summary	Fund Chart of Accounts	Grants Received and Applications Withdrawn		
3000.02.10	Sheriff GL Chart of Accounts	Detail Chart of Accounts	Grants Received and Applications Withdrawn		
3000.04.01	27-P Fillable Form 2023-2024	FL Admin Code 27P-22.004 Annual Compliance Form	Post Award Compliance	Not completed. For mitigation planning	
3000.04.02	4734-(306) PM RFI (01-10-25)	Programmatic Unit Application Review RFI	Pre Award Compliance	Completed 1/15/25. No date of response to findings on applications	
3000.04.03	4734-(309) FDEM Withdrawal Letter Acknowledgement	Acceptance from FDEM of application withdrawal	Processes Oversight	No original letter from Vols provided	
3000.04.04	4734-(309) PM RFI (01-30-25)	Programmatic Unit Application Review RFI #1	Pre Award Compliance	Date of response on form. No actual responses provided	
3000.04.05	4734-(310) FDEM Withdrawal Letter Acknowledgement	Acceptance from FDEM of application withdrawal	Processes Oversight	Confirmation email sent to Chris	
3000.04.06	4734-(310) PM RFI (01-06-25))	FY2024 Emergency Management Performance Agreement (EMPG)	Pre Award Compliance		

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
3000.04.07	4734-(310) PM RFI (01-30-24)	FY 2025 EMPG Fact Sheet	Pre Award Compliance		
3000.04.08	4734-(310) SRMC Request Workbook	Hazard Mitigation Grant Program Budget Breakdown	Pre Award Compliance		
3000.04.09	6-25-25 4734-309 withdraw letter	HMGP Idalia Disaster withdrawal	Award Withdrawal	Sent by Sam St John	
3000.04.10	6-25-25 4734-310 withdraw letter	HMGP Idalia Disaster withdrawal	Award Withdrawal	Sent by Sam St John	
3000.04.11	Annual request for LMS Update	Update request for Local Mitigation Strategy	Oversight Process		
3000.04.12	Branford Generator Grant 3-13-2024	HMGP Application	Pre Award Compliance		
3000.04.13	Chapter 27P-22 Florida Admin Code	HMGP description & application instructions	Pre Award Compliance		
3000.04.14	DR-4734 County Reallocation_12_Month Lock-in	Regular projects HMGP funding and 25% match	Oversight Process		
3000.04.15	Email Correspondence 10	Information request reminder/project extension request	Project Help Requests	Chris asking for extension, reminder emails/overdue deadlines from Vidya Velagandula (KPMG)	REF: 4734-(310), Suwannee County Sheriff's Office, 80th Terrace, Flood Risk Reduction
3000.04.16	Email Correspondence 11	Project alternative actions for projects 309 and 310	Project Help Requests	Email between Mason O'Brian and Brandie Rodriguez. Mason sent SRMC workbooks and updated Statement of Assurances. Mason asked for three RFIs extensions for 4734-(309). Mason sent Alternative Actions.	4734-(309), Suwannee County, DOH Access Road, Flood Risk Reduction 4734-(310), Suwannee County, 80th Terrace, Flood Risk Reduction
3000.04.17	Email Correspondence 12	Statement of Assurances	Project Help Requests	Email between Mason O'Brian and Brandie Rodriguez. Mason asked for deadline extension for 4734-(306) programmatic RFI. Alternative Actions were sent and Brandie confirmed. Statement of	4734-(306) Suwannee County, Critical Facilities, Generator

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
				Assurances was also sent and Brandie confirmed.	
3000.04.18	Email Correspondence 13	HMGP (same as 3000.04.13)	Pre Award Compliance	Email between Chris and Cindy Lu- Cindy asking for more information to continue with State's 4734-(307) Engineering review. Chris sends short answers. Chris missed call with Cindy, says that they've "had numerous illnesses with county employees that has slowed down he process for [him] to get answers.". Chris also asks for deadline extension.	4734-(307) Suwannee County, EOC, Wind Retrofit
3000.04.19	Email Correspondence 14	Programmatic RFI for FDEM Mitigation group	Pre Award Compliance	Brandie sent RFI request for 4734-(306) to Chris 1/3/25 and follow up 1/10/25 for a 1/15/25 deadline. Attachments (statement of assurances and something else) were sent along with this chain from Heather to Gia.	4734-(306) Suwannee County, Critical Facilities, Generator
3000.04.20	Email Correspondence 15	Deadline extension request	Project Help Requests	Email between Chris and Cindy asking for engineering review RFI extension. Chris missed original deadline due to employee illness (REF 4734-(307))	4734-(307) Suwannee County, EOC, Wind Retrofit

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<b>CB Reference #</b>	<b>Document</b>	<b>Description</b>	<b>Document Request Crosswalk</b>	<b>Review Notes</b>	<b>Reference Notes</b>
3000.04.21	Email Correspondence 16	4734-(310) programmatic RFI request	Project Help Requests	4737-(310) RFI request from Brandie to Chris. Heather sent 4 Alternative Actions, Statement of Assurances, RFI, and SRMC Request Workbook to Gia along with email chain.	4734-(310) Suwannee County, 80th Terrace, Flood Risk Reduction
3000.04.22	Email Correspondence 17	Statement of Assurances and SRMC Request Workbook	Project Help Requests	Email from Mason to Brandie sending over workbooks and signed documents for REF 4737-(307) and (308) Programmatic RFI. Email chain sent from Heather to Gia.	4734-(307) Suwannee County, EOC, Wind-Retrofit-Generator 4734-(308) Suwannee County, Bi-Directional Amplifiers
3000.04.23	Email Correspondence 18	4734-308 Programmatic RFI application clarification	Project Help Requests	Email from Brandie to Chris with RFI request. Internal email from Chris to Traci asking about 25% match and Traci Buzbee answered question.	4734-(308), Suwannee County, Bi-Directional Amplifiers,
3000.04.24	Email Correspondence 19	Project manager change notification	Project Update	Brandie took over as manager for REF: 4734-(307). Email also confirms that Brandie received confirmation from the Congressional House District for Suwannee County.	4734-(307), Suwannee County, EOC, Wind-Retrofit-Generator
3000.04.25	Email Correspondence 2	Strategic Funds Management Schedule Determination	Project Help Requests	Email between Chris and Brandie regarding REF 4734-(306) Strategic Funds Management. Tracie responds that the program wouldn't fit the Sheriff's Office needs.	4734-(306) Suwannee County, Critical Facilities, Generators
3000.04.26	Email Correspondence 20	Assurances document	Project Help Requests	Confirmation Assurances document was sent	4734-(305) Suwannee County, Pineview

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
				to Brandie for REF 4734-(305)	Elementary School, Wind Retrofit
3000.04.27	Email Correspondence 21	Missing assurances for RFI response	Project Help Requests	Mason sent Assurances document to Brandie regarding REF 4734-(305). Traci sent email to Chris and Heather regarding Assurances saying "this needs to be signed by the Sheriff. Do not date it and we will use the same one and date them as they come up."	4734-(305) Suwannee County, Pineview Elementary School, Wind Retrofit
3000.04.28	Email Correspondence 22	Lock-in amount confirmation for DR-4734	Project Update	Email from Angie Odell regarding 12-month lock-in amount for DR-4734 (addressed to "all").	HMGP Hurricane Idalia (DR-4734)
3000.04.29	Email Correspondence 23	EHP Review information request	Pre Award Compliance	Email from Whitney Broussard (KPMG) to Chris regarding an environmental RFI for 4734-(310)	4734-(310)
3000.04.30	Email Correspondence 3	Final Budget RFI clarification	Pre Award Compliance	Email from Brandie to Chris regarding line-item detail clarification for 4734-(306). Chris responded quickly and clarified.	4734-(306) Suwannee County, Critical Facilities, Generators
3000.04.31	Email Correspondence 4	Ineligible cost withdrawal	Project Update	Email from Traci/Chris to Jessie Rhoades withdrawing ineligible costs for project 765822. Contains table with costs.	DR4734 - SCSO Project 765822
3000.04.32	Email Correspondence 5	Reminder to send ineligible cost withdrawal	Project Update	Communication between Traci, Chris, and Heather regarding the ineligible costs withdrawal for project 765822.	DR4734 - SCSO Project 765822



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<b>CB Reference #</b>	<b>Document</b>	<b>Description</b>	<b>Document Request Crosswalk</b>	<b>Review Notes</b>	<b>Reference Notes</b>
3000.04.33	Email Correspondence 6	EHP Review information request	Pre Award Compliance	Email sent from Mason to Anna Coppelloti (KPMG) regarding environmental additional information for 4734-(310)	4734-(310) Suwannee County, 80th Terrace, Flood Risk Reduction.
3000.04.34	Email Correspondence 7	RFI request deadline reminder	Pre Award Compliance	Email to Chris from Listing Tao (KPMG) regarding an engineering RFI request for 4734-(305). Heather answered the four questions in the first email. Heather had to ask for extension for two additional questions due to hurricanes. Traci sent requested documents after Chris forwarded the email. One more additional question was answered by Chris in a timely manner.	4734-(305) ENG RFI Suwannee County, Pineview Elementary School, Wind Retrofit
3000.04.35	Email Correspondence 8	RFI clarification question	Pre Award Compliance	Email to Chris from Kerry Desmond regarding engineering RFI for 4734-(310). Follow up email was sent by Kerry. Traci clarified that an extension request was made due data gathering. Kerry sent another follow up regarding deadline. Traci was able to provide some data but not all. Kerry had additional questions but Traci was unable to answer due to not having more information.	4734-(310) Suwannee County, 80th Terrace, Flood Risk Reduction

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
3000.04.36	Email Correspondence 9	RFI information request	Pre Award Compliance	Urgent email from Heather to multiple people regarding engineering RFI. Deadline was for next day and an extension hadn't been granted yet. Jerald Lee sent a (passive aggressive) response pointing out that the team should have gotten this request further in advance instead of the day before the deadline. Heather clarifies it was sent weeks ago. Chris sent Jerald a (passive aggressive) response stating that they got a deadline and that "the biggest part of this falls on you because you have the most projects."	Can't tell which RFI
3000.04.37	Email Correspondence Regarding RFI	Setting up meeting between vendor and contractor	Pre Award Compliance	Email from Cindy Lu to Chris regarding engineering RFI for 4734-(307). Reminder email from Cindy reminding Chris of his original deadline. Traci provided requested answers. Cindy sent another RFI and reminder email, along with an email reminding him he missed the deadline. Cindy sent another email a few weeks later reminding Chris about the missed deadline. Chris sent a (passive aggressive) email the same day stating	4734-(307) Suwannee County, EOC, Wind Retrofit

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
				that they'd already answered these questions multiple times. Claudia Purser responded clarifying that they had not received these answers. Chris then stated that "one of the continued issues we are having is that there isn't any communication with your vendor and our contractor" and that she hasn't been included in emails. A teams meeting seems to have been set up between Chris, Claudia and Laura Dhuwe	
3000.04.38	Email Correspondence	Completed SRMC Request Form and next steps	Project Update	Email from Brandie to Chris with confirmation that 4737-(306) budget was finalized and SRMC are able to be finalized. Mason sent signed SRMC request and workbook. Brandie listed out next steps for the project to Traci.	4734-(306) Suwannee County, Critical Facilities, Generators
3000.04.39	Example Ground Disturbance Map - Drainage (Phase 1)	Map with impact area and stormwater infrastructure	Pre Award Compliance		
3000.04.40	FDEM Mitigation Project Catalogue Submission Form	Blank submittal form	Pre Award Compliance		
3000.04.41	FDOH Suwannee new ASCO Installed	Repair quote	Pre Award Compliance		
3000.04.42	Fire Dept DMR Radios	Quote for radio equipment	Pre Award Compliance		
3000.04.43	Forklift TL943	Bid specifications for forklifts	Pre Award Compliance		
3000.04.44	Formal Review Process	Steps taken through grant lifecycle	Processes Oversight		

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
3000.04.45	HMGP Public Notice Template 30 Day CP	Example federal grant funding application	Pre Award Compliance		
3000.04.46	LMS Ad 2.5.24	Meeting advertisement for public	Oversight Process		
3000.04.47	LMS Sign In Sheet 2-28.24	Planning session sign-in sheet	Oversight Process		
3000.04.48	Method of Providing Public Notice -30 Day CP	Types of notice allowed	Oversight Process		
3000.04.49	Pre-Award Policies and Procedures	Steps taken during pre-award	Pre Award Compliance		
3000.04.50	Screenshot 3.11.24	Email requesting documentation	Project Update	Email from Heather to everyone regarding documentation deadline.	Can't tell which project
3000.04.51	Screenshot 1.18.24	Reminder email requesting documentation	Project Update	Second notice email from Brigette Carrillo regarding 27P-22 LMS Annual Update Request.	27P-22 LMS
3000.04.52	Screenshot 1.22.24	Correspondence setting up meeting with The Management Experts	Project Update	Email from Kristin Lentz to Suwannee LMS regarding support kick-off meeting. Traci asked to meet before the scheduled meeting time. After call, Traci spoke with Chris and confirmed the meeting was not needed.	LMS Meeting
3000.04.53	Screenshot 11.16.23	Correspondence setting up meeting with The Management Experts	Project Update	Email from Traci to Chris confirming LMS meeting date along with public advertisement materials.	LMS Meeting
3000.04.54	Screenshot 12.11.23 LMS Project List	Correspondence setting up meeting with The Management Experts	Project Update	Chris asking Traci for copies for LMS meeting	LMS Meeting
3000.04.55	Screenshot 12.11.23	Correspondence setting up meeting with The	Project Update	Reminder email from Heather regarding LMS meeting	LMS Meeting

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
		Management Experts			
3000.04.56	Screenshot 3.1.24	Reminder email requesting documentation	Project Update	Email from Heather to everyone regarding documentation deadline.	Can't tell which project
3000.04.57	Screenshot 3.12.24	Reminder email requesting documentation	Project Update	Email from Heather to everyone regarding documentation deadline.	Can't tell which project
3000.04.58	Screenshot 3.13.24 Branford 1	Email regarding hurricane shutter quotes	Project Update	Email from Aleshia Terry to Heather regarding hurricane shutters quote	Town of Branford
3000.04.59	Screenshot 3.13.24 Branford 2	Correspondence regarding grant application	Pre-Award Compliance	Email from Aleshia Terry to Heather with a grant application	Town of Branford
3000.04.60	Screenshot 3.27.24 Brandford	Correspondence regarding shutter grant	Project Update	Email from Aleshia Terry to Heather regarding shutter grant	Town of Branford
3000.04.61	Screenshot 3.8.24	Reminder email requesting documentation	Project Update	Email from Heather to everyone regarding documentation deadline.	Can't tell which project
3000.04.62	Screenshot 5.29.24	Correspondence regarding HMGP requested documents	Project Update	Email from Jason Long regarding two HMGP projects and information he has that's needed for applications. Traci sent follow up regarding outstanding needs.	Can't tell which projects
3000.04.63	Screenshot 6.2.24 Branford	Correspondence regarding application submissions	Pre-Award Compliance	Email from Chris regarding LMS project funding order. Traci stated she would send LMS letter once ranking and budgets were broken down.	Generators, 80th Terrace Drainage, DOH Access Road, Hillman Lift Station, Contaminated / Sand Intrusion Well, Bi Directional Amplifiers

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
3000.04.64	Screenshot 6.2.24	Correspondence regarding application submissions	Pre-Award Compliance	Same email as 3000.04.62	Generators, 80th Terrace Drainage, DOH Access Road, Hillman Lift Station, Contaminated / Sand Intrusion Well, Bi Directional Amplifiers
3000.04.65	Statement of Assurances	Construction programs assurances	Pre-Award Compliance		
3000.04.66	Suwannee Co Emergency Mgmt Response Policy	Procedure outlining response policy	Oversight Process		
3000.04.67	Suwannee Co Hazard Mitigation Grant Program	Grant program application	Pre-Award Compliance		
3000.04.68	Suwannee Co Mitigation Project List 2.26.24	Status of mitigation project lists	Oversight Process		
3000.04.69	Suwannee LMS Project List 12-11-23	Status of LMS project lists	Oversight Process		
3000.04.70	Truck for Fire Dept Grant 3-13-24	Application for grant	Pre-Award Compliance		
3000.04.71	WebEOC Mission 1701	SERT recovery task list and description	Oversight Process		
3000.04.72	Alternative Actions	Part of application	Pre-Award Compliance		
3000.04.73	Generator Number county	List of locations/generators	Oversight Process		
3000.04.74	Hurricane Shutter Grant 3-13-24	Grant application	Pre-Award Compliance		
3000.04.75	Justification for HMGP Funds	Document explaining funding cycle	Oversight Process		
3000.04.77	Mutual Aid Web Mission 10.5.24	SERT recovery task list and description	Oversight Process		
3000.04.78	Screenshot 2.26.24 Reminder	LMS meeting reminder	Project Update	Reminder email from Heather regarding LMS meeting	LMS Meeting
3000.04.79	Screenshot 2.26.24	LMS meeting reminder	Project Update	LMS meeting invitation	LMS Meeting
3000.04.80	Screenshot 2.28.24	Meeting follow up/document request	Oversight Process	LMS meeting follow up notes and	LMS Meeting

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
				documentation deadline reminder	
3000.04.81	Screenshot 3.13.24 Branford	Email correspondence	Project Update	Email between Heather and Traci but cannot tell exactly what Traci is referencing.	Town of Branford
3000.04.82	Emails from County 1	Information request	Pre-Award Compliance	Information request for RFI from Annamarie to Heather. Heather sent RFI requests along asking for anyone who had the information to send it to her.	4734-(306) Critical Facilities, Generators Engineering
3000.04.83	Emails from County 2	Meeting Prep	Pre-Award Compliance	LMS meeting prep, documents sent by Shannon showing funding details and grant opportunities for the county in 2025. Dan asked for status on station generators and radio tower generators.	
3000.04.84	Emails from County 3	RFI Information Request	Oversight Process	Same as 3000.04.36 email	
3000.04.85	Emails from County 4	Hazard mitigating meeting	Oversight Process	Hazard mitigation meeting invite from Chris to discuss Hurricane Debbie and Hurricane Helene.	
3000.04.86	Emails from County 5	Grant application	Pre-Award Compliance	Email between Brenda and Chris regarding application for grant. Brenda tries to add a project as it is required as part of the LMS plan. Chris responds that this warrants more discussion since its "not as easy as y'all deciding that's who you want to use for a project like that."	Hurricane-Flooded Property Buy-Back

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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
				He suggested discussing it at their upcoming LMS project meeting.	
3000.04.87	Emails from County 6	Hazard mitigating meeting	Oversight Process	Response from Greg to Hazard mitigating meeting request in 3000.04.85.	
3000.04.88	Emails from County 7	HMGP meeting	Oversight Process	Teams meeting regarding HMGP Meeting, Mandy had to reschedule.	
3000.04.89	Emails from County 8	LMS plan update	Oversight Process	Emails between Chris and Brenda regarding property purchase on the LMS.	
3000.04.90	Emails from County 9	LMS plan update	Oversight Process	Emails between Chris and Greg regarding LMS plan update.	
3000.04.91	Emails from County 10	Listening Session	Oversight Process	Email regarding Listening Session as part of the State Action Plan. Chris responded saying he can't attend but Heather would be there.	
3000.04.92	Emails from County 11	Project Master Plan	Oversight Process	Email between Traci, Greg and Chris regarding Project Master Plan update. Chris asked for a meeting to be scheduled to discuss the list of needs and then prioritize them.	Project Master Plan
3000.04.93	FW_LAP Grant Agreement	3000.04.93 FW_LAP Grant Agreement	Information request	Emails between Mandy, Jodi, and Kat regarding LAP agreement. Mandy attached two documents from Tracy: LAP agreement with the Sheriff's office and	



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CB Reference #	Document	Description	Document Request Crosswalk	Review Notes	Reference Notes
				an explanation of the LAP agreement and the 25% Idalia funds	
3000.04.94	D1550 MOD 1 Suwannee County (executed)	3000.04.94 D1550 MOD 1 Suwannee County (executed)	Agreement modification	Modification #1 which contains the \$2.5 million funding.	
3000.04.95	D1550 Suwannee County Sheriff Department Agreement - highlighted	3000.04.95 D1550 Suwannee County Sheriff Department Agreement - highlighted	Agreement modification	State funded LAP Grant agreement	
3000.04.96	Follow up from our call	3000.04.96 Follow up from our call	HMGP and LAP agreement	Email sent from Traci to Mandy containing differences between HMGP and LAP funds. Includes possible amount of funding eligible for HMGP for Suwannee. 6 applications were submitted and only one sent to FEMA for final review. Traci was not sure where the \$2.3 million state allocation in question came from.	

## Appendix II

### Detailed Breakdown of Objective Physical Evidence Analysis

#### Objective 1 – What grants were applied for during the time period?

Provided by Department (EOC or County)	Document	Date	Document Description	Notes	Grant
EOC	3000.04.01 27-P Fillable Form 2023-2024	N/A	FL Admin Code 27P-22.004 Annual Compliance Form	Blank form	
EOC	3000.04.02 4734-(306) PM RFI (01-10-25)	N/A	Programmatic Unit Application Review RFI	Generator 4734 Idalia	4734 Idalia
EOC	3000.04.04 4734-(309) PM RFI (01-30-25)	N/A	Programmatic Unit Application Review RFI #1		
EOC	3000.04.06 4734-(310) PM RFI (01-06-25))	N/A	FY2024 Emergency Management Performance Agreement (EMPG)		
EOC	3000.04.07 4734-(310) PM RFI (01-30-24)	N/A	FY2024 Emergency Management Performance Agreement (EMPG) with date of response		4734 Idalia
EOC	3000.04.08 4734-(310) SRMC Request Workbook	N/A	Hazard Mitigation Grant Program Budget Breakdown	Sub Recipient Cost Breakdown	4734 310 Idalia
EOC	3000.04.11 Annual request for LMS Update	N/A	Update request for Local Mitigation Strategy	N/A	N/A
EOC	3000.04.12 Branford Generator Grant 3-13-2024	N/A	HMGP Application	HGMP App Town of Branford Generators	HMPG Idalia
EOC	3000.04.13 Chapter 27P-22 Florida Admin Code	N/A	HMGP description & application instructions	T&Cs	
EOC	3000.04.14 DR-4734 County Reallocation_12_M onth Lock-in	N/A	Regular projects HMGP funding and 25% match	County Funding breakdown 2024	4734 Idalia
EOC	3000.04.39 Example Ground Disturbance Map - Drainage (Phase 1)	N/A	Map with impact area and stormwater infrastructure	N/A	N/A

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Provided by Department (EOC or County)	Document	Date	Document Description	Notes	Grant
EOC	3000.04.40 FDEM Mitigation Project Catalogue Submission Form	N/A	Blank submittal form	Blank form	N/A
EOC	3000.04.41 FDOH Suwannee new ASCO Installed	N/A	Repair quote		N/A
EOC	3000.04.42 Fire Dept DMR Radios	3/11/2024	Quote for radio equipment	Quote, no actual email	N/A
EOC	3000.04.43 Forklift TL943	8/12/2023	Bid specifications for forklifts	No email, only bid	
EOC	3000.04.44 Formal Review Process	N/A	Steps taken through grant lifecycle		
EOC	3000.04.45 HMGP Public Notice Template 30 Day CP	N/A	Example federal grant funding application	Blank form	
EOC	3000.04.46 LMS Ad 2.5.24	2/5/2024	Meeting advertisement for public	No email, only advertisement	
EOC	3000.04.47 LMS Sign In Sheet 2-28.24	2/28/2024	Planning session sign-in sheet	No email, only sign-in sheet	
EOC	3000.04.48 Method of Providing Public Notice -30 Day CP	N/A	Types of notice allowed		
EOC	3000.04.49 Pre-Award Policies and Procedures	N/A	Steps taken during pre-award		
EOC	3000.04.58 Screenshot 3.13.24 Branford 1	3/13/2024	Email from Aleshia Terry to Heather regarding hurricane shutters quote	Multiple emails	HMPG Idalia
EOC	3000.04.59 Screenshot 3.13.24 Branford 2	3/13/2024	Email from Aleshia Terry to Heather with a grant application	Multiple emails	
EOC	3000.04.60 Screenshot 3.27.24 Brandford	3/27/2024	Email from Aleshia Terry to Heather regarding shutter grant	Multiple emails	
EOC	3000.04.70 Truck for Fire Dept Grant 3-13-24	3/13/2024	Application for grant	HGMP App Fire Truck - Town of Branford	Idalia
EOC	3000.04.71 WebEOC Mission 1701	N/A	SERT recovery task list and description	SERT Recovery review	Helene

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Provided by Department (EOC or County)	Document	Date	Document Description	Notes	Grant
EOC	3000.04.72 Alternative Actions	N/A	Part of application		
EOC	3000.04.73 Generator Number county	N/A	List of locations/generators		
EOC	3000.04.74 Hurricane Shutter Grant 3-13-24	N/A	Grant application	HMPG app - Branford shutters	Idalia
EOC	3000.04.77 Mutual Aid Web Mission 10.5.24	N/A	SERT recovery task list and description		
County	3000.04.93 Grant Agreement		Information request	Emails between Mandy, Jodi, and Kat regarding LAP agreement. Mandy attached two documents from Tracy: LAP agreement with the Sheriff's office and an explanation of the LAP agreement and the 25% Idalia funds	Idalia
County	3000.04.94 D1550 MOD 1 Suwannee County (executed)		Agreement modification	Modification #1 which contains the \$2.15M funding.	Idalia
County	3000.04.95 D1550 Suwannee County Sheriff Department Agreement - highlighted		Agreement	State funded LAP Grant agreement	Idalia
County	3000.04.96 Follow up from our call		HMGP and LAP agreement	Email sent from Traci to Mandy containing differences between HMGP and LAP funds. Includes possible amount of funding eligible for HMGP for Suwannee. 6 applications were submitted and only one sent to FEMA for final review. Traci was not sure where the \$2.3 million state allocation came from.	Idalia

**Objective 2 – What federal, state or other funding was applied for during (dates) and was not awarded and what project funding was withdrawn?**

Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.09 6-25-25 4734-309 withdraw letter	6/25/2025	HMGP Idalia Disaster withdrawal	Sent by Sam St John
EOC	3000.04.10 6-25-25 4734-310 withdraw letter	6/25/2025	HMGP Idalia Disaster withdrawal	Sent by Sam St John
EOC	3000.04.03 4734-(309) FDEM Withdrawal Letter Acknowledgement	N/A	Acceptance from FDEM of application withdrawal	
EOC	3000.04.05 4734-(310) FDEM Withdrawal Letter Acknowledgement	N/A	Acceptance from FDEM of application withdrawal	
EOC	3000.04.75 Justification for HMGP Funds	N/A	Document explaining funding cycle	

**Objective 3 – What happened with the \$6.8M of available grant funding that was “lost”?**

Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.15 Email Correspondence 10	1/14/2025	Chris asking for extension, reminder emails/overdue deadlines from Vidya Velagandula (KPMG)	1/14/25-2/6/25, multiple emails
EOC	3000.04.16 Email Correspondence 11	1/8/2025	Email between Mason O'Brian and Brandie Rodriguez. Mason sent SRMC workbooks and updated Statement of Assurances. Mason asked for three RFIs extensions for 4734-(309). Mason sent Alternative Actions.	1/8/25-1/30/25, multiple emails
EOC	3000.04.17 Email Correspondence 12	1/10/2025	Email between Mason O'Brian and Brandie Rodriguez. Mason asked for deadline extension for 4734-(306) programmatic RFI. Alternative Actions were sent and Brandie confirmed. Statement of Assurances was also sent and Brandie confirmed.	1/10/25-1/29/25, multiple emails
EOC	3000.04.18 Email Correspondence 13	12/9/2024	Email between Chris and Cindy Lu- Cindy asking for more information to continue with State's 4734-(307) Engineering review. Chris sends short answers. Chris missed call with Cindy, says that they've "had numerous illnesses with county employees that has slowed down he process for [him] to get answers.". Chris also asks for deadline extension.	12/9/24-1/20/25, multiple emails

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Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.19 Email Correspondence 14	1/3/2025	Brandie sent RFI request for 4734-(306) to Chris 1/3/25 and follow up 1/10/25 for a 1/15/25 deadline. Attachments (statement of assurances and something else) were sent along with this chain from Heather to Gia.	1/3/25-1/10/25, multiple emails
EOC	3000.04.20 Email Correspondence 15	12/9/2024	Email between Chris and Cindy asking for engineering review RFI extension. Chris missed original deadline due to employee illness (REF 4734-(307))	12/9/24-1/7/25, multiple emails
EOC	3000.04.21 Email Correspondence 16	1/6/2025	4737-(310) RFI request from Brandie to Chris. Heather sent 4 Alternative Actions, Statement of Assurances, RFI, and SRMC Request Workbook to Gia along with email chain.	Single email
EOC	3000.04.22 Email Correspondence 17	12/30/2024	Email from Mason to Brandie sending over workbooks and signed documents for REF 4737-(307) and (308) Programmatic RFI.	12/30/24, multiple emails
EOC	3000.04.23 Email Correspondence 18	12/26/2024	Email from Brandie to Chris with RFI request. Internal email from Chris to Traci asking about 25% match and Traci Buzbee answered question.	12/26/24-12/27/24, multiple emails

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Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.24 Email Correspondence 19	11/5/2024	Brandie took over as manager for REF: 4734-(307). Email also confirms that Brandie received confirmation from the Congressional House District for Suwannee County.	11/5/24-12/18/24, multiple emails
EOC	3000.04.25 Email Correspondence 2	3/10/2025	Email between Chris and Brandie regarding REF 4734-(306) Strategic Funds Management. Tracie responds that the program wouldn't fit the Sheriff's Office needs.	3/10/25-3/12/25, multiple emails
EOC	3000.04.26 Email Correspondence 20	12/18/2024	Confirmation Assurances document was sent to Brandie for REF 4734-(305)	12/18/24, multiple emails
EOC	3000.04.27 Email Correspondence 21	12/11/2024	Mason sent Assurances document to Brandie regarding REF 4734-(305). Traci sent email to Chris and Heather regarding Assurances saying "this needs to be signed by the Sheriff. Do not date it and we will use the same one and date them as they come up."	12/11/24-12/17/24, multiple emails
EOC	3000.04.28 Email Correspondence 22	11/6/2024	Email from Angie Odell regarding 12-month lock-in amount for DR-4734 (addressed to "all").	Single email
EOC	3000.04.29 Email Correspondence 23	10/10/2024	Email from Whitney Broussard (KPMG) to Chris regarding an environmental RFI for 4734-(310)	Single email



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Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.30 Email Correspondence 3	2/26/2025	Email from Brandie to Chris regarding line-item detail clarification for 4734-(306). Chris responded quickly and clarified.	2/26/2025, Multiple emails
EOC	3000.04.31 Email Correspondence 4	2/24/2025	Email from Traci/Chris to Jessie Rhoades withdrawing ineligible costs for project 765822. Contains table with costs.	Single email
EOC	3000.04.32 Email Correspondence 5	2/20/2025	Communication between Traci, Chris, and Heather regarding the ineligible costs withdrawal for project 765822.	2/20/25-2/24/25, multiple emails
EOC	3000.04.33 Email Correspondence 6	2/14/2025	Email sent from Mason to Anna Coppelloti (KPMG) regarding environmental additional information for 4734- (310)	Single email

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Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.34 Email Correspondence 7	9/16/2024	Email to Chris from Liting Tao (KPMG) regarding an engineering RFI request for 4734-(305). Heather answered the four questions in the first email. Heather had to ask for extension for two additional questions due to hurricanes. Traci sent requested documents after Chris forwarded the email. One more additional question was answered by Chris in a timely manner.	9/16/24-2/13/25, multiple emails
EOC	3000.04.35 Email Correspondence 8	1/15/2025	Email to Chris from Kerry Desmond regarding engineering RFI for 4734-(310). Follow up email was sent by Kerry. Traci clarified that an extension request was made due data gathering. Kerry sent another follow up regarding deadline. Traci was able to provide some data but not all. Kerry had additional questions but Traci was unable to answer due to not having more information.	1/15/25-2/11/25, multiple emails

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Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.36 Email Correspondence 9	2/5/2025	Urgent email from Heather to multiple people regarding engineering RFI. Deadline was for next day and an extension hadn't been granted yet. Jerald Lee sent a (passive aggressive) response pointing out that the team should have gotten this request further in advance instead of the day before the deadline. Heather clarifies it was sent weeks ago. Chris sent Jerald a (passive aggressive) response stating that they got a deadline and that "the biggest part of this falls on you because you have the most projects."	2/5/25-2/6/25, multiple emails
EOC	3000.04.37 Email Correspondence Regarding RFI	3/27/2025	Email from Cindy Lu to Chris regarding engineering RFI for 4734-(307). Reminder email from Cindy reminding Chris of his original deadline. Traci provided requested answers. Cindy sent another RFI and reminder email, along with an email reminding him he missed the deadline. Cindy sent another email a few weeks later reminding Chris about the missed deadline. Chris sent a (passive aggressive) email the same day stating that they'd already answered these questions multiple times. Claudia Purser responded clarifying that they had not received these answers. Chris then stated that "one of the continued issues we are having is that there isn't any communication with your vendor and our contractor" and that she hasn't been included in emails. A teams meeting seems to have been set up between Chris, Claudia and Laura Dhuwe	3/27/2025-5/29/2025, multiple emails

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Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.38 Email Correspondence	3/10/2025	Email from Brandie to Chris with confirmation that 4737-(306) budget was finalized and SRMC are able to be finalized. Mason sent signed SRMC request and workbook. Brandie listed out next steps for the project to Traci.	3/10/25-3/13/25, multiple emails
EOC	3000.04.50 Screenshot 3.11.24	3/11/2025	Email from Heather to everyone regarding documentation deadline.	Single email
EOC	3000.04.51 Screenshot 1.18.24	1/18/2024	Second notice email from Brigette Carrillo regarding 27P-22 LMS Annual Update Request.	Single email
EOC	3000.04.52 Screenshot 1.22.24	1/16/2024	Email from Kristin Lentz to Suwannee LMS regarding support kick-off meeting. Traci asked to meet before the scheduled meeting time. After call, Traci spoke with Chris and confirmed the meeting was not needed.	1/16/2024-
EOC	3000.04.53 Screenshot 11.16.23	11/16/2023	Email from Traci to Chris confirming LMS meeting date along with public advertisement materials.	Single email
EOC	3000.04.54 Screenshot 12.11.23 LMS Project List	12/11/2023	Chris asking Traci for copies for LMS meeting	Single email
EOC	3000.04.55 Screenshot 12.11.23	12/11/2023	Reminder email from Heather regarding LMS meeting	Single email
EOC	3000.04.56 Screenshot 3.1.24	3/1/2024	Email from Heather to everyone regarding documentation deadline.	Single email
EOC	3000.04.57 Screenshot 3.12.24	3/12/2024	Email from Heather to everyone regarding documentation deadline.	Single email
EOC	3000.04.61 Screenshot 3.8.24	3/8/2024	Email from Heather to everyone regarding documentation deadline.	Single email

Suwannee County Emergency Operations: Grant Administration Analysis and Interagency Dynamics

Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes
EOC	3000.04.62 Screenshot 5.29.24	3/11/2024	Email from Jason Long regarding two HMGP projects and information he has that's needed for applications. Traci sent follow up regarding outstanding needs.	3/11/2024-5/29/2024, multiple emails
EOC	3000.04.78 Screenshot 2.26.24 Reminder	2/26/2024	Reminder email from Heather regarding LMS meeting	Single email
EOC	3000.04.79 Screenshot 2.26.24	2/6/2024	LMS meeting invitation	Single email
EOC	3000.04.80 Screenshot 2.28.24	2/28/2024	LMS meeting follow up notes and documentation deadline reminder	Single email
EOC	3000.04.81 Screenshot 3.13.24 Branford	3/13/2024	Email between Heather and Traci but cannot tell exactly what Traci is referencing.	Multiple emails
EOC	3000.04.66 Suwannee Co Emergency Mgmt Response Policy	N/A	Procedure outlining response policy	
EOC	3000.04.67 Suwannee Co Hazard Mitigation Grant Program	N/A	Grant program application	Directions for projects
EOC	3000.04.68 Suwannee Co Mitigation Project List 2.26.24	2/26/2024	Status of mitigation project lists	No email, only project list
EOC	3000.04.69 Suwannee LMS Project List 12-11-23	12/11/2023	Status of LMS project lists	No email, only project list
EOC	3000.04.63 Screenshot 6.2.24 Branford	5/31/2024	Email from Chris regarding LMS project funding order. Traci stated she would send LMS letter once ranking and budgets were broken down.	5/31/2024-6/2/2024, multiple emails
EOC	3000.04.64 Screenshot 6.2.24	5/31/2024	Same email as 3000.04.63	
EOC	3000.04.65 Statement of Assurances	N/A	Construction programs assurances	

**Objective 4 – Is there a disconnect between the County and EOC?**

Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes	Subject
County	3000.04.82 Emails from County 1	2/6/2025	Information request	2/6/2025-2/10/2025, multiple emails	4734-(306) Critical Facilities, Generators Engineering
County	3000.04.83 Emails from County 2	3/24/2025	LMS meeting prep, documents sent by Shannon showing funding details and grant opportunities for the county in 2025. Dan asked for status on station generators and radio tower generators.	3/24/2025-3/25/2025, multiple emails	
County	3000.04.84 Emails from County 3	2/5/2025	Same as 3000.04.36 email	2/5/2025-2/6/2025, multiple emails	
County	3000.04.85 Emails from County 4	3/18/2025	Hazard mitigation meeting invite from Chris to discuss Hurricane Debbie and Hurricane Helene.	Single email	
County	3000.04.86 Emails from County 5	3/19/2025	Email between Brenda and Chris regarding application for grant. Brenda tries to add a project as it is required as part of the LMS plan. Chris responds that this warrants more discussion since its "not as easy as y'all deciding that's who you want to use for a project like that." He suggested discussing it at their upcoming LMS project meeting.	Multiple emails	Hurricane-Flooded Property Buy-Back
County	3000.04.87 Emails from County 6	3/18/2025	Response from Greg to Hazard mitigating meeting request in 3000.04.85.	3/18/2025-3/20/2025, multiple emails	
County	3000.04.88 Emails from County 7	4/3/2025	Teams meeting regarding HMGP Meeting, Mandy had to reschedule.	Single email	

Suwannee County Emergency Operations: Grant Administration Analysis and Interagency Dynamics

Provided by Department (EOC or County)	Document	Document Date	Document Description	Notes	Subject
County	3000.04.89 Emails from County 8	4/11/2025	Emails between Chris and Brenda regarding property purchase on the LMS.	Multiple emails	
County	3000.04.90 Emails from County 9	4/8/2025	Emails between Chris and Greg regarding LMS plan update.	Multiple emails	
County	3000.04.91 Emails from County 10	2/10/2025	Email regarding Listening Session as part of the State Action Plan. Chris responded saying he can't attend but Heather would be there.	Multiple emails	
County	3000.04.92 Emails from County 11	1/23/2025	Email between Traci, Greg and Chris regarding Project Master Plan update. Chris asked for a meeting to be scheduled to discuss the list of needs and then prioritize them.	Multiple emails	Project Master Plan



# Suwannee County

Emergency Operations Center Report: Phase I

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November 24, 2025



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# Executive Summary

This report provides a comprehensive analysis of the Suwannee County Emergency Operations Center (EOC) function specific to expenditures incurred from the period August 15, 2023, through April 30, 2025. The findings are based on interviews and documentation provided by the EOC and Suwannee County related to emergency management activities following recent disasters, including Hurricanes Idalia, Debby, and Helene.

The review is executed in two phases and focuses on identifying what funds were spent, assessing whether transactions were properly authorized, evaluating appropriateness of EOC expenditures, and determining any outstanding obligations that have not been previously identified by the County. Phase I testing involves initial information gathering, interviews, analysis of the population of expenditures provided and a presentation of options to prioritize for additional testing. Phase II testing is completed based on the results of Phase I and expenditure testing is further expanded to sample populations of transactions identified in Phase I.

The analysis completed for Phase I highlights operational, compliance, and communication challenges affecting the Suwannee County Sheriff's Office (SCSO) and the County impacting the effective operation of the EOC.

## Summary of Results

Our review of expenditures has identified significant overall deficiencies and concerns as shown below. Until we complete Phase II of the project, we cannot draw conclusions on many specific items that require further testing and research.

- ▶ **Lack of Financial Oversight and Internal Controls:** There is a lack of financial oversight and internal controls for emergency management related expenditures and assets handled by EOC staff in the SCSO creating significant risks to the County and susceptibility to fraud, waste, and abuse.

In relation to reported transactions, we identified three vendors in which possible fictitious invoices may exist, or misuse of funds may have occurred.

- ▶ **Federal and State Grant Compliance Risks:** The lack of financial oversight and internal controls creates significant compliance risks in the handling of federal and state grant funding which has the potential to trigger claw back provisions requiring that funds be returned if determined to be used improperly or not in compliance with federal or state requirements.

Our initial review noted 110 transactions (20%) for the Emergency Management Performance Grant (EMPG) that are possibly unallowable or questioned costs totaling \$35,749.20. These costs primarily relate to equipment purchases, fuel, and vehicle maintenance.

- ▶ **Technology Challenges:** The technology used by SCSO is either not being used properly or lacks necessary capabilities to facilitate procurement processes, track approvals, and manage grants.
- ▶ **Lack of an Effective Emergency Management Agreement:** The agreements between the County and SCSO delegating emergency management responsibility lack adequate details addressing budget, finances, procurement, grant management, personnel, operations, and reporting. There are no clearly defined levels of service standards and expectations which diminish accountability.
- ▶ **Lack of Collaboration and Teamwork:** For a Countywide function like emergency management, the operations have been siloed and fragmented, creating barriers to effective collaboration, cooperation, communication, and coordination. This creates significant overall risks to the effectiveness of the emergency management function.
- ▶ **Emergency Management Policies and Procedures:** There are no formal procurement procedures in place during declared emergencies as SCSO purchasing policies are waived in emergency situations. Operations of the EOC do not appear to be consistent with the County's Comprehensive Emergency Management Plan, which states that "Financial Management during a disaster is the responsibility of

the Suwannee County Clerk of Court”. The expenditures incurred under emergency activation commonly require only the approval of the Emergency Management Director, and it was noted that these approvals are often verbal in nature. Software functionality is not in place or not used to allow workflow approvals for invoices which is done manually. It was noted during our testing that in some cases invoices for emergency management expenditures are provided by the Emergency Management Director to the Finance Director for payment without proper segregation of duties between requestor and approver of the expenditures.

- ▶ **Outstanding Obligations:** We have identified no outstanding obligations for the County as a result of our Phase I procedures.

### Recommendations for Remediation

- ▶ **Emergency Management Financial Oversight:** Regardless of where Emergency Management is located, it is important to enhance County financial oversight of its operations through the County Finance Department and/or the Clerk of Court. The way EOC procurement is currently handled lacks adequate controls and oversight, creating significant financial risks.
- ▶ **Implement Additional ADG Functionality:** The SCSO should undergo an IT assessment of the ADG system so that functionality such as approval workflows can be implemented to better document approvals of invoices, journal entries, and other transactions.
- ▶ **Updated Emergency Management Agreement:** The County should update the formal agreement between the County and SCSO delegating emergency management responsibility. The updated agreement should include additional detail addressing budget, finances, procurement, grant management, personnel, operations and reporting.
- ▶ **Improve Interagency Communication:** Develop a communication plan for data transfer from the County to the EOC and vice versa. Create structured workflows and shared platforms for data collection project tracking, and collaboration between the County and EOC.
- ▶ **Develop Emergency Management Policies and Procedures:** The SCSO should adopt formal policies and procedures, including purchasing procedures and guidelines for allowable costs that are to be followed in the event of emergency activation to ensure purchases made during these periods are properly authorized and supported.
- ▶ **Develop Credit Card Policies and Procedures:** The SCSO should adopt formal policies and procedures for credit cards, including credit limits, guidelines for approval of changes in credit limits, and consequences for noncompliance.
- ▶ **Proper Separation of Emergency Management Expenditures:** The SCSO should ensure proper separation of expenditures between emergency management and the Sheriff's Office to allow for better tracking of expenditures related to emergency management. We recommend the use of dedicated credit cards to be used exclusively for emergency management expenditures so as to keep them distinct and separate from SCSO expenditures.
- ▶ **Implement Proper Separation of Duties within the Purchasing Function:** In the event of emergency activation, the SCSO should ensure approval of invoices by an individual independent of the requestor of the transaction.
- ▶ **Personal Use of EOC Equipment:** The County Commission should adopt policies that govern the use of County equipment and resources clearly prohibiting personal use and requiring that all EOC equipment and/or resources (funded by EOC or emergency management funds) be subject to the policy. This could be part of a code of ethics which could be adopted requiring employees, elected and appointed officials to sign/acknowledge annually.

- ▶ **New Vendor Review:** SCSO should implement internal controls around review and approval of new vendors in the ADG system including identification of possible duplicate vendors and review of vendor addresses.
- ▶ **Fixed Assets:** We recommend formal procedures and controls be implemented for better tracking of fixed assets to ensure the fixed asset listing is complete and accurate.

# Background

The Suwannee County Emergency Operations Center (EOC) serves as the central command hub for implementing emergency preparedness and disaster management strategies during crises, while also ensuring operational continuity for businesses, government entities, and other organizations. During the period from August 2023 to September 2024, Suwannee County experienced three hurricanes in which the EOC coordinated and directed emergency response and recovery. In November 2017, the responsibility for emergency management operations within Suwannee County was assigned to the Suwannee County Sheriff's Office (SCSO) including preparedness, response, recovery, mitigation, and submission and administration of all emergency management grant applications. In April 2025, the Suwannee County Board of County Commissioners was made aware of missed opportunities for grant funding and communication issues between the County and the Sheriff's Office. In addition, the County has received reports of mismanagement of funds and questionable transactions. As a result, Cherry Bekaert was engaged to perform internal audit services related to EOC expenditures and grant activity from the period of August 15, 2023, through April 30, 2025. Please see Cherry Bekaert's report dated November 14, 2025, titled "Suwannee County Emergency Operations: Grant Administration Analysis and Interagency Dynamics" for an analysis of EOC's grant activity.

## Funding Sources

Funding sources for the EOC include grant revenue as well as matching requirements for some grants. Funding received during the period under review included:

- ▶ **Emergency Management Preparedness Assistance (EMPA):** State-level funding to support local emergency management programs. This is an annual allocation that is typically formula-based and may not require a formal application. The EOC uses this funding for salaries.
- ▶ **Emergency Management Performance Grant (EMPG):** Federal funding administered through the state to support comprehensive emergency preparedness. This is an annual allocation that is used for expenses other than salaries.
- ▶ **Hazard Mitigation Grant Program (HMGP):** FEMA funding available post-disaster to reduce future risks.
- ▶ Additional state allocations included \$2.3M for EOC building construction and a \$500K federal allocation for this building and an associated concrete pad, with partial expenditures.

## Policies and Regulations

Emergency Operation Centers in Florida must follow state and local laws including Florida Statutes. In addition, they must adhere to the State's Comprehensive Emergency Management Plan (CEMP) framework.

The County and SCSO maintain finance policies that include guidelines for procurement and emergency purchases. The EMPG grant is subject to federal guidance and grant requirements, including the Preparedness Grants Manual issued by the Federal Emergency Management Agency ("FEMA") in August 2025.

# Objectives and Scope

## Scope

This engagement was prompted by Suwannee County Resolution 2025-21 after a discussion on the EOC grants at the April 15, 2025, Board of County Commissioners meeting, where Cherry Bekaert was approved to conduct a forensic and grants management audit. The original scope of the project was specific to a review of EOC expenditures between August 15, 2023, and April 30, 2025. However, since there were funds related to emergency management that were incurred within the general fund as well as commingling of expenditures on credit cards between the EOC and SCSO, the scope was expanded to include all expenditures incurred as a result of emergency activation during the period under review. Cherry Bekaert obtained and analyzed 11,714 SCSO transactions totaling \$11,571,667.72 from the period covering August 15, 2023, through April 30, 2025.

## Objectives

As part of the engagement, Cherry Bekaert, was tasked with reviewing transactions from the dates August 15, 2023, to April 30, 2025, and focused on the following key objectives for Phase I and Phase II:

- ▶ Identifying funds that were spent during the audit period
- ▶ Assessing whether expenditures were properly authorized
- ▶ Evaluating the appropriateness of expenditures
- ▶ Determining if there are outstanding obligations not previously identified
- ▶ Verifying the legitimacy of report transactions

# Methodology

## Data Collection

All assessments and recommendations in this report are based on the discovery of information through audio recordings, evidence-based documentation, Suwannee County and SCSO resolutions and agreements, and interviews with EOC and County Staff.

An interview between Cherry Bekaert and County staff was conducted on May 30, 2025, with the following people in attendance:

- ▶ Greg Scott – County Administrator
- ▶ Mandy Frederickson – Assistant to the County Administrator
- ▶ Shannon Roberts – Grants Management
- ▶ Jason Furry – Former Assistant County Administrator (Current Interim County Administrator)
- ▶ Tiffany McCoy – Cherry Bekaert Manager
- ▶ Jodi Lewis – Cherry Bekaert Manager
- ▶ Jake McKinley – Chery Bekaert Senior Accountant

An interview between Cherry Bekaert and the EOC staff was conducted on June 6, 2025, with the following people in attendance:

- ▶ Heather Henderson-Scheu – Deputy Director Emergency Management
- ▶ Chris Volz – Former Emergency Management Director
- ▶ Jodi Lewis – Cherry Bekaert Manager
- ▶ Jake McKinley – Cherry Bekaert Senior Accountant

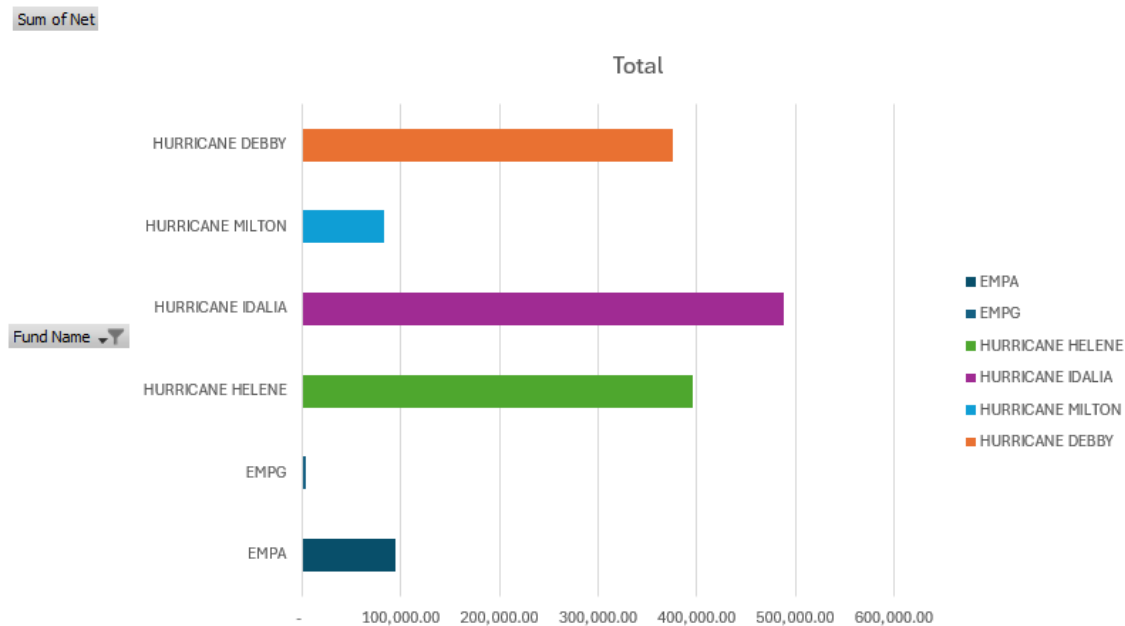
We requested and obtained documentation from the SCSO including the following:

- ▶ SCSO Finance Policies and Procedures
- ▶ Suwannee County Purchasing Policy
- ▶ General ledger details for all funds exported from ADG
- ▶ Vendor listing including vendor addresses
- ▶ Active employee listing
- ▶ Listing of purchase card holders
- ▶ Trial balance report from ADG
- ▶ Journal entry report from ADG
- ▶ SCSO organizational chart
- ▶ WebEOC mission boards
- ▶ Credit card statements for all accounts
- ▶ Supporting invoices for certain transactions
- ▶ Supporting emails and approvals for certain transactions
- ▶ Fixed Asset Listing

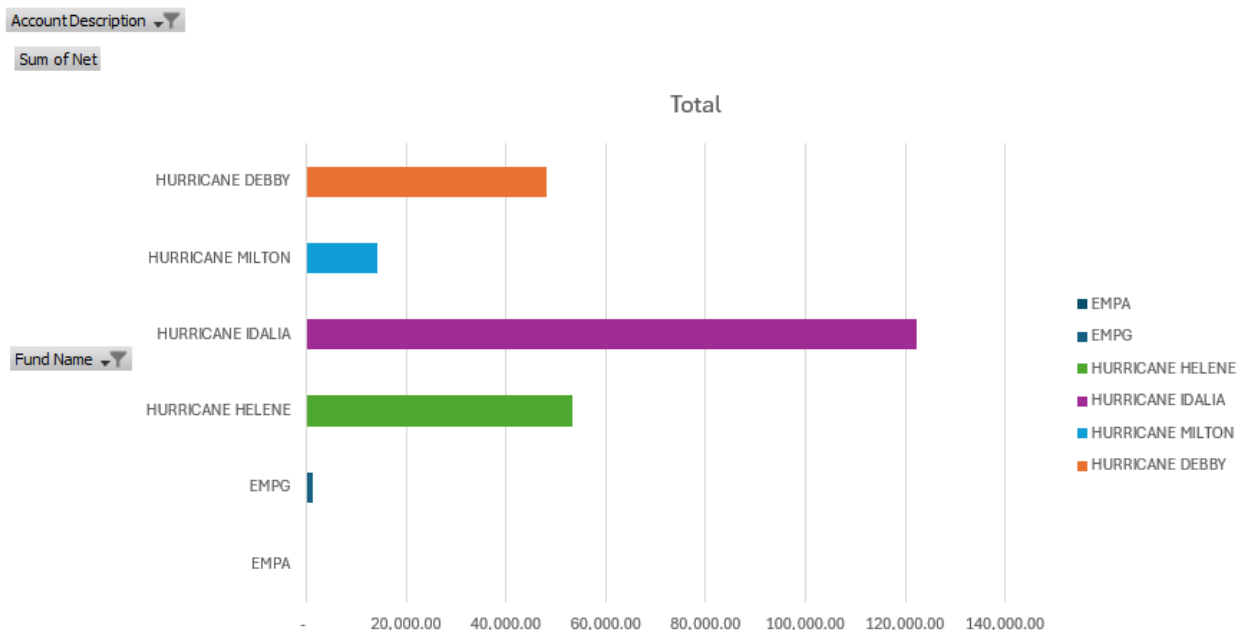
# Summary of Findings

## Expenditure Analysis

Cherry Bekaert obtained and analyzed 11,714 total transactions totaling \$11,571,667.72 from the period covering August 15, 2023, through April 30, 2025. Of the general ledger accounts reviewed, there were 6 funds related specifically to emergency management activities consisting of 1,508 transactions totaling \$1,440,730.17. A summary of total funds spent for EMPA, EMPG, Hurricane Milton, Hurricane Idalia, Hurricane Helene, and Hurricane Debby is included below with salary related expenses being the largest category.



Total expenditures excluding salary related expenditures are summarized in the table below with operating supplies and machinery and equipment being the largest cost categories.





**See Appendix I for a summary table of detailed findings including a recommendation to Stop or Go for additional testing.**

## Authorization Review

Through walkthrough procedures in Phase I, we noted that there are no formal procurement procedures in place during declared emergencies as these are waived in emergency situations. Expenditures incurred under emergency activation commonly require only the approval of the Emergency Management Director and it was noted per discussion with the former Emergency Management Director that these approvals are often verbal in nature, however larger expenditures are still expected to adhere to the procurement process. The SCSO Finance Policy section for procurement also stated that when goods or services are acquired under emergency circumstances, a confirming “purchase order” must be completed soon thereafter to encumber funds and provide an audit trail. In addition, we noted that ADG functionality is not in place to allow workflow approvals for invoices and that approval is done manually. It is best practice to ensure all approvals related to purchasing are formally documented and in emergency situations, reasons should be documented to support the purchasing decisions that were made.

Per review of supporting invoices tested in Phase I, we noted that in certain instances invoices were sent via email directly to the SCSO Finance Director for payment by the Emergency Management Director. Physical checks were then printed with a pre-printed signature and were physically delivered to the vendor by the Emergency Management Director. It is recommended that management implement formal approval of invoices in all circumstances as evidenced by sign-off on the invoice prior to being processed for payment. In addition, Management should strengthen segregation of duties between individuals procuring goods and those approving the purchases as the risk of individuals approving their own purchases is high. It is recommended that additional invoices be tested in Phase II for compliance with approval guidelines per the purchasing policy.

We noted that for the 2024-2025 Fiscal year, SCSO implemented an approval process by which invoices are sent to the commander of the division to receive approval to pay. In addition, for the 2025-2026 fiscal year, SCSO has implemented changes to payments in which the Sheriff, Chief Deputy or Captain is now required to physically sign checks rather than having a pre-printed signature.

## Outstanding Obligations

As a result of procedures performed in Phase I testing, we have not identified any outstanding financial commitments related to the County.

## Reported Transactions

Throughout the engagement, Cherry Bekaert received reports of mismanagement of funds and questionable transactions related to emergency management expenditures. Our investigation of these reported transactions included review of general ledger details, credit card details, and vendor listings for related transactions, inquiry, review of invoices and other supporting documents related to the transactions, as well as additional independent research.

For these reported transactions, we identified three vendors in which possible fictitious invoices may exist, and possible misuse of funds may have occurred (Appendix II – Findings #2, #3, and #11). In addition, there were transactions in which we were unable to identify and trace related expenditures to the general ledger detail provided. The SCSO should adopt formal policies and procedures, including purchasing procedures, that are to be followed in the event of declared emergencies and EOC activation to ensure purchases made during these periods are properly authorized and supported.

**See Appendix II for a summary table of detailed findings related to reported transactions including a recommendation to Stop or Go for additional testing.**

# Conclusion

The Suwannee County Emergency Operations Center has faced significant challenges in the past two years amid an increase in weather events resulting in emergency activation. While the EOC has demonstrated commitment and resilience in navigating complex FEMA and state funding landscapes, its efforts have been hindered by systemic gaps in communication, oversight, and strategic planning.

This report underscores the urgent need for a unified county-wide response when emergency management is activated, including financial oversight and communication between the County and Emergency Management staff. Additionally, expanding EOC staffing and fostering interdepartmental collaboration with a communication plan and structured workflows are critical to ensuring a functional emergency management response in emergency activation events. It will also ensure proper authorization and recording of transactions incurred during activation.

Moving forward, a proactive and integrated approach—grounded in transparency, accountability, and shared responsibility—will be essential to strengthening the County’s emergency preparedness and maximizing the impact of available funding. By implementing the recommendations outlined in this report, Suwannee County can build a more resilient and responsive emergency management infrastructure capable of meeting both current and future challenges.

# Appendix I

## Stop and Go Summary – Task I and II

Finding #	Finding Name	Category	Risk	Stop or Go	Finding Description	Recommendation
1	EOC Policies and Procedures	General	High	Stop	There are no formal, standalone policies and procedures in place when a state of emergency is activated. We noted per review of the SCSO finance policies that purchases made under emergency conditions are exempt from certain procurement procedures. We also noted per discussion with the former Emergency Management Director, that there are no formal procurement procedures in the event of emergency activation and approvals for purchases made during these periods are typically verbally discussed and approved rather than going through formal purchasing procedures.	With emergency management being a delegated responsibility, the County should work with the SCSO to develop emergency management policies and procedures that will be followed for EOC purchases during EOC activation and also during times of non-activation. The agreed upon policies and procedures should be made part of the overall County purchasing policies and procedures and adopted by the County Commission as required by County code. Alternatively, the SCSO should adopt formal policies and procedures, including purchasing procedures, that are to be followed in the event of emergency activation to ensure purchases made during these periods are properly authorized and supported.
2	Credit Card Policies and Procedures	General	High	Stop	There are no formal credit card policies and procedures currently in place. We identified 6 instances in which credit limits were increased with no formal approval. Per discussion with the Finance Director, these approvals were done verbally.	With emergency management being a delegated responsibility, the County should work with the SCSO to develop credit card policies and procedures that will be followed for EOC purchases during EOC activation and also during times of non-activation. The agreed upon policies and procedures should be made part of the overall County policies and procedures and adopted by the County Commission as

Finding #	Finding Name	Category	Risk	Stop or Go	Finding Description	Recommendation
						required by County code. Alternatively, the SCSO should adopt formal policies and procedures for credit cards, including credit limits and guidelines for approval of changes in credit limits to verify that changes to limits are properly authorized.
3	Personal Use of EOC Equipment	General	Medium	Stop	Cherry Bekaert was made aware of reports of some County Commissioners – with the approval of the sheriff's office – utilizing EOC resources and equipment for non-County use. County Commissioners are prohibited from using their position or county resources to secure a special privilege, benefit, or exemption for themselves or others by the State of Florida Code of Ethics. County Commissioners are also required to complete 4 hours of ethics training each year. Guidance can be provided by the Florida Commission on Ethics and the Florida Association of Counties.	Equipment and other EOC resources should not be utilized for non-County use or personal benefit. EOC funds are subject to federal, state, and local laws and grant conditions and should be used only for purposes that benefit the County and its citizens. The County Commission should adopt policies that govern the use of County equipment and resources clearly prohibiting personal use and requiring that all EOC equipment and/or resources (funded by EOC or emergency management funds) be subject to the policy. This could be part of a code of ethics which could be adopted requiring employees, elected and appointed officials to sign/acknowledge annually.
4	ADG System Functionality	General	High	Stop	The American Data Group (ADG) software utilized by the SCSO is not configured to utilize approval workflows for invoicing.	The SCSO should undergo an IT assessment of the ADG system to ensure functionality such as approval workflows can be implemented to better document approvals of invoices, journal entries, and other transactions.

Finding #	Finding Name	Category	Risk	Stop or Go	Finding Description	Recommendation
5	Commingled Funds	Expense Analysis	High	Stop	Emergency Management expenditures are commingled between the Sheriff's Office and the Emergency Operations Center. We noted per review of transaction details and credit card statements, that credit cards for several individuals including Chris Volz, Heather Henderson-Scheu, and the Chief Deputy included expenditures related to both emergency management and the Sheriff's Office operations. In addition, expenditures related to emergency management are recorded in the general ledger across several funds including the SCSO general fund.	The SCSO should ensure proper separation of expenditures between emergency management and the Sheriff's Office to allow for better tracking of expenditures related to emergency management. We recommend the use of dedicated credit cards to be used exclusively for emergency management expenditures so as to keep them distinct and separate from SCSO expenditures. *  * We noted that a new credit card was opened for Emergency Management in March 2025 and individual accounts for Chris Volz and Heather Henderson-Scheu were closed.
6	Allowable Costs	Expense Analysis	Medium	Go	We analyzed the general ledger detail for the EMPG for expenditures related to unallowable activities per the EMPG Manual. Our initial review noted 110 transactions (20%) for the EMPG grant that are possibly unallowable or questioned costs totaling \$35,749.20. These costs primarily relate to equipment purchases, fuel, and vehicle maintenance.	We recommend that the County implement policies and procedures or other guidelines surrounding allowable costs for emergency management to ensure that costs incurred are allowable and reimbursable under grant requirements. We also recommend additional transactional level testing surrounding the identified costs in Phase II.
7	Duplicate Transactions	Expense Analysis	Medium	Go	From 11,714 general ledger transaction lines, we identified 47 duplicate transaction lines totaling \$19,651.34. There were 4 transactions greater than \$1,000 and 11 negative transactions.  From 1,850 credit card transaction lines, we identified 254 duplicate transaction lines totaling \$50,494.10. There were 2 transactions greater than \$1,000 and 10 negative transactions.	This population of transactions represents transactions in which it is possible that duplicate purchases were made or purchases were recorded more than once. We recommend that a sample of duplicate transactions be tested in Phase II to determine if transactions are truly duplicate transactions and to evaluate adherence to the SCSO purchasing policy.

Finding #	Finding Name	Category	Risk	Stop or Go	Finding Description	Recommendation
8	Travel Expenses	Expense Analysis	Medium	Go	Our initial review revealed \$80,408.04 in travel fees. Due to limited information, we were unable to determine if the per diem transactions per the GL were directly tied to the travel expenditures per the credit card statements. We noted some trips such as a flight from South Dakota to Tallahassee had no other expenditures related to the trip.	We recommend that a sample of travel expenditures be tested in Phase II as well as follow up on travel with no related expenditures to determine if transactions are properly supported and to evaluate adherence to the SCSO purchasing policy. In addition, with emergency management being a delegated responsibility, it is recommended that EOC staff follow the County's established travel policies.
9	High Volume & Dollar Amount Vendors	Vendor Analysis	Medium	Go	<p>Our initial review revealed a total of \$865k used to purchase at least 17 new vehicles during the period under review. In addition, our analysis identified vendors such as vendor #1, vendor #2, and vendor #3 having the highest volume of transactions.</p> <p>Per review of the GL detail transactions related to vendor #4, it was noted that there was a significant amount of oil changes month to month. Particularly in September 2023 and March-July 2024. We noted 30 oil changes in September 2023, 19 in November 2023, 17 in March 2024, 16 in April 2024, 13 in May 2024, and 20 in July 2024. Total number of vehicles per the fixed asset listing is 18.</p>	We recommend that a sample of expenditures related to vehicle purchases and high-volume vendors be tested in Phase II testing to determine if transactions are properly supported and to evaluate adherence to the SCSO purchasing policy.

Finding #	Finding Name	Category	Risk	Stop or Go	Finding Description	Recommendation
10	Duplicate Vendors	Vendor Analysis	Medium	Go	<p>Our analysis of vendors including addresses, resulted in 122 vendors out of 1,962 total vendors being duplicates due to misspellings, added numbers, added locations or other factors. Of those 122 duplicates, 31 sets (62 total) still have both duplicate vendors shown as Active in ADG.</p> <p>These duplicated vendor names accounted for a total of 1,381 transactions and \$771,051.83 in expenditures meaning that these transactions were processed under newly created duplicative vendor records instead of existing applicable vendor records. There is not enough information to determine why repetitive vendor records were created.</p>	This population of vendors could possibly represent fictitious vendors that were input into the system or changes to a vendor address that were put in as a new vendor. SCSO should implement internal controls around review and approval of new vendors to the ADG system including identification of possible duplicate vendors. In addition, we recommend additional inquiry and investigation into these transactions in Phase II testing to determine why duplicate vendors were added.
11	Fictitious Vendors	Vendor Analysis	High	Go	We tested a sample of 25 vendors to investigate possible fictitious vendors. Of the vendors tested, 7 of the 25 vendors did not have a secretary of state business record. Of those 7, 2 did not have an online presence.	We recommend that the invoices related to vendors identified with no secretary of state business record or online presence be tested in Phase II to determine if transactions are properly supported and if vendors appear legitimate.
12	PO Box Verification	Vendor Analysis	Low	Stop	Of the 104 vendors with PO Boxes and expenditures during the period, we were unable to confirm addresses for 18 of the 104 or 17%.	SCSO should implement internal controls around review and approval of new vendors to the ADG system review of vendor addresses.

# Appendix II

## Stop and Go Summary – Reported Transactions

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
1	High	Go	When Idalia came through, Suwannee County was paying for 300 families to stay in hotels. After clean-up there were still 30 or so families that could not go home. Suwannee County set up a park with FEMA of 40 or so trailers to house these families. The County was told by the former EM Director that these trailers would be the property of the County. The trailers are gone, and the County does not know what happened to them.	<p>We obtained the Suwannee County Sheriff's Office Fixed Asset Listing and identified 14 assets identified as RV Trailers purchased by the Florida Division of Emergency Management. Per discussion with Heather Henderson-Scheu, these 14 assets were property of the State that were transferred to the Suwannee County Sheriff's Office and are currently being stored at their local staging area.</p> <p>We also obtained the memorandum of Agreement between the Florida Division of Emergency Management and the Suwannee County Sheriff's Office noting the ownership and possession of all 14 travel trailers was transferred to the SCSO on 9/18/2024. The MOA was also signed by the Director of Emergency Management and appears to be properly authorized.</p>	We recommend continued research in Phase II to determine where the remaining 25 trailers per the report were moved to or donated to. With an approximate price of at least \$25,000 per trailer, the total approximate minimum value of the remaining trailers is \$625,000.
2	High	Go	\$400,000 was spent in 3 months with vendor #5. There is an allegation of a conflict of interest between the former EM Director and the owner of vendor #5 and that individuals were told to get their vehicles fixed etc. with FEMA money.	<p>1. We reviewed the vendor listing and noted no entries related to vendor #5 or the owner. In addition, we searched the GL Detail and credit card transactions noting no transactions related to the vendor. Per inquiry with Heather Henderson-Scheu, Vendor #5 invoicing was done through the state and the vendor dealt directly with the State of Florida FDEM.</p> <p>2. We requested all supporting invoices</p>	We recommend obtaining additional invoices from FDEM and continued testing of individual invoices related to Vendor #5 in Phase II testing.



Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
				for vendor #5 from the SCSO and were provided 2 invoices totaling \$4,762.50 and \$36,145.96. We noted one of the invoices charged \$1,350 for a mechanic on standby as well as a 5% admin fee and 5% shop supplies fee. In addition, only 10% of the invoice was parts and the remaining 90% was labor. Lastly, the invoice did not have detail as to what cars work was performed on. The second invoice included an inspection report and did not include any of the fees in the first invoice with formatting different from the first invoice. In addition, the total per the second invoice (\$4,762.50) does not agree with the line items in the invoice (\$5,212.50). We searched the VIN # per the inspection report and noted that the vehicle was a 2020 Chevy Tahoe and was noted as a Police Vehicle, however, the specific vehicle was not listed in the SCSO Fixed Asset Listing Provided.	

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
3	High	Go	The former EM Director was using vendor #6 for personal use, school use, etc.	<p>1. We analyzed the GL Detail, credit card transaction detail and the vendor listing and noted no vendors or expenditures to vendor #6. Per inquiry with Michele Emmons, Finance Director, these expenditures were paid out of a Lap grant account that was set up as a QuickBooks GL in January 2025. We were able to trace the expenditures below to the QuickBooks detail provided.</p> <p>2. We requested all invoices from vendor #6 and were provided 4 invoices and check payments. We noted that Invoice #1155 totaling \$58,370 was dated prior to invoice #1147 on 7/22/2025. In addition, the invoice format of this invoice is different from the invoices dated before and after this one. Lastly, the check was dated and paid on 2/7/2025, prior to the date of the invoice. This is potentially a fictitious invoice.</p>	The SCSO should adopt formal policies and procedures, including purchasing procedures, that are to be followed in the event of emergency activation to ensure purchases made during these periods are properly authorized and supported.

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
4	Medium	Stop	4 Polaris ATV/UTVs were billed to the EOC from vendor #9 and they charged extra to deliver on a Sunday. County is unaware of where those are.	<p>1. We searched the full GL detail provided for all Sheriff's Office funds for the period under review and noted no expenditures recorded for vendor #9.</p> <p>2. We searched the full credit card transaction detail for all credit cards held by the Sheriff's Office and noted one transaction totaling \$95.72 to vendor #9.</p> <p>3. We inquired with Chris Volz and Heather Henderson-Scheu of the EOC and noted per discussion that there were 4 total ATVs that were purchased by the County's Board of County Commissioners and 2 were transferred to the County Fire Rescue while the remaining two were transferred to the Sheriff's Office. These 2 ATVs are still in the possession of the Sheriff's Office and are housed at the Criminal Division at the Sheriff's Office. We also obtained the Report of Acquisition or Disposition of Property for both assets and noted assets were transferred to the SCSO on 11/16/2023. Transaction appears to be properly authorized.</p> <p>4. We obtained the Fixed Asset Listing (manual excel listing) and noted that the assets that were transferred to the SCSO were not included in the listing. Per discussion with the Finance Director, these fixed assets were inadvertently omitted from the master list. This was an oversight and will be corrected to ensure assets are properly reflected.</p>	<p>We recommend establishing a formal interagency communication protocol and oversight of the emergency management function so that the County is aware of the location of all assets acquired by the EOC. In addition, SCSO should document formal justification for large purchases made under emergency activation.</p> <p>We recommend formal procedures and controls be implemented for better tracking of fixed assets to ensure the fixed asset listing is complete and accurate.</p>

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
5	Medium	Go	Pest Services were incurred for the former EM Director's personal residence and were billed to the EOC. We have billing details per the pest services company confirming billing address is the EOC. 5/7/2024 - \$130, 8/15/2024 - \$155, 3/19/2025 - \$170.	<p>1. We obtained the vendor listing and noted one vendor related to pest control – vendor #10 (#1278). We searched the GL detail and noted no transactions to vendor #10. Per discussion with Heather Henderson-Scheu, the Board of County Commissioners pays this vendor for pest control.</p> <p>2. We analyzed the GL Detail and credit card transaction detail for all amounts matching the reported transactions which resulted in 30 total transactions. We noted that the vendors and timing of transactions does not align with the reported transactions. We also searched the GL detail for key words including "Pest", "Pest Control", "Pest Services", and "Control" and noted no relevant transactions.</p> <p>3. We obtained screenshots of the transaction history for pest control services and confirmed that services were for the former EM Director's personal residence and the billing details were the Emergency Operations Center. We were unable to trace transactions per the screenshot to the GL detail.</p>	We recommend additional inquiry and investigation into these transactions in Phase II testing, including inquiry on where funds were recorded.

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
6	Low	Stop	Multiple reports of masseuses that came in to service the EOC - massages for weeks after the storms.	We obtained the vendor listing, general ledger detail, and credit card detail and searched for key words related to the reported activity. In addition, we identified top massage businesses in Suwannee County and searched transaction details for those vendors. Our search for vendors and transactions related to the reported transaction have shown no significant findings or impacts that require additional analysis.	We recommend further inquiry with County and SCSO staff that were present during the reported transaction and that the County implement policies and procedures or other guidelines surrounding allowable costs for emergency management.

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
7	Low	Stop	The former EM Director paid for vehicle upfits/mods out of EOC money and then changed the receipt to reflect their personal name, but it still came from EOC funds.	<p>1. We searched the full GL detail provided for all Sheriff's Office funds and noted one transaction totaling \$212.50 to vendor #7.</p> <p>2. We searched the full credit card transaction detail for all credit cards held by the Sheriff's Office for the period under review and noted no expenditures recorded for vendor #2942 – vendor #7.</p> <p>3. We obtained all invoices related to vendor #7 (#2942) including other supporting documentation. Although only one invoice was recorded in the GL, two invoices were provided. The first invoice totaled \$2,180.13 and per supporting email from the former Emergency Management Director, these brush guards for two trucks were returned to vendor #7 until budget issues were resolved. Therefore, only one brush guard was installed for one vehicle, and that corresponding invoice for \$212.50 was paid on 2/7/2025. We noted invoices do not include identifying information for vehicles, billing details or invoice numbers.</p> <p>Our search for vendors and transactions related to the reported transaction have shown no significant findings or impacts that require additional analysis. Claim cannot be substantiated.</p>	None.

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
8	Low	Stop	The Suwannee County Sheriff's Office borrowed \$300,000 for overtime expenses following Hurricane Idalia. They have been reimbursed by FEMA and have yet to pay the Board of County Commissioners back. FEMA Project 765822 Category B Emergency Protective Measures - The Sheriff's Dept was paid \$158,614.42 for overtime during Idalia, \$285,635.53 for equipment usage, and \$40,897.00 in materials. This totals \$485,146.95.	We searched the general ledger detail for BOCC contributions/revenue for overtime expenses and noted no transactions relating to the Hurricane Idalia overtime expenditures referenced in the report. We also inquired with Heather Henderson-Scheu about the status of repayment of the reported \$300,000 in overtime expenses and noted a repayment was made on 8/15/2025. We obtained the check payment supporting the repayment of funds and noted the check was for \$295,000 and was repaid as of 8/15/2025.	None.

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
9	Low	Stop	An amount has been approved by the BOCC annually for contribution to call taker salaries. According to the reports, it has not been going to dispatch but they are not sure for how long. The SCSO has requested \$50,000 for the upcoming fiscal year. The amounts from September 2022 to May 2025 are: September 2022 - \$25,000, December 2022 - \$30,000, October 2023 - \$25,000, October 2024 - \$25,000, May 2025 - \$18,000.	We analyzed the general ledger detail for fund 103 - "911 Funding" and verified that grant revenue was recorded in Fund 103 - 911 Funding on payment dates in October 2023 and October 2024. Those funds were also recorded to the cash account within fund 103. We noted, however, that salaries and wages expense was not recorded in the 103 account until September 2024. On 9/30/2024 an entry was made to record a net increase in cash from fund 103 to the general fund 001 as well as a net debit (increase) in expense for the 911 fund and a net credit (decrease) in expense for the general fund. We noted that the annual BOCC contribution for call taker salaries appears to be recorded in Salaries and Wages accounts and appears to be recorded properly. Claim cannot be substantiated.	None.



Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
10	Low	Go	Invoice for vendor #8 that Suwannee County E911 was coerced into paying, for the mobile command trailer in the amount of \$31,655. This purchase was not run by the proper individuals beforehand, nor did it follow their purchasing policy. The mailing address for this vendor goes to a home in Palm Bay.	<p>1. We obtained the GL detail and filtered for transactions to vendor #8. We identified 15 transactions totaling \$186,850.00, including the \$31,655 invoice for the Command Trailer 911 Software that was referenced in the email report. We obtained supporting checks and invoices for all transactions and noted transactions were properly supported.</p> <p>2. We noted that the transaction for \$31,655 was paid by the Suwannee County Sheriff's Office via check on 1/5/2024. This falls within the date of the local state of emergency which expired 2/6/2024, therefore this would fall under the exemption clause for emergencies within the SCSO purchasing policy. We noted that the invoice dated 9/28/2023 includes sign-off by Sheriff Sam St. John.</p> <p>3. We performed a search of the Florida Secretary of State website and noted the principal address for vendor #8 agrees to the invoice header. We did note however, no results per a google search for the company and no formal website or facebook page. In addition, we verified that the principal address is a home in Palm Bay as noted in the report.</p>	The SCSO should adopt formal policies and procedures, including purchasing procedures, that are to be followed in the event of emergency activation to ensure purchases made during these periods are properly authorized and supported. In addition, we recommend additional inquiry and investigation into the principal address of this vendor in Phase II testing.

Finding #	Risk	Stop or Go	Reported Transaction	Procedures/Findings	Recommendation
11	Low	Stop	The Suwannee County E911 Department also pays a monthly reimbursement to the SCSO for Verizon and Comcast at the EOC (they have a room located at the EOC to be used as backup for 911 in the event of a storm). The monthly amounts are Comcast \$466.05, and Verizon \$108.16.	We reviewed the GL detail and noted a total of 27 transactions to Comcast totaling \$12,583.35 netted with 8 reimbursements totaling \$3,728.40 for a total outflow of \$8,854.95. For Verizon, we only noted 1 transaction totaling \$108.16 and no reimbursements for that amount. Our search for vendors and transactions related to the reported transaction have shown no significant findings or impacts that require additional analysis.	None.

**INTERLOCAL AGREEMENT**  
**BETWEEN THE BOARD OF COUNTY COMMISSIONERS**  
**OF SUWANNEE COUNTY, FLORIDA AND**  
**THE SHERIFF OF SUWANNEE COUNTY, FLORIDA REGARDING**  
**DIVISION OF EMERGENCY MANAGEMENT**

**THIS AGREEMENT**, is made by and between SUWANNEE COUNTY, FLORIDA, a political subdivision of the State of Florida, 13150 - 80<sup>th</sup> Terrace Live Oak Florida (hereinafter referred to as the COUNTY), and the SHERIFF OF SUWANNEE COUNTY, a County Constitutional Officer of the State of Florida, 1902 Duval Street NE, Live Oak Florida (hereinafter referred to as the SHERIFF).

**WHEREAS** the COUNTY desires to assign responsibility for Emergency Management Operations within Suwannee County to the SHERIFF and the SHERIFF desires to accept responsibility therefore.

**NOW, THEREFORE**, for and in consideration of the mutual terms, covenants and conditions herein contained to be complied with by the COUNTY and the SHERIFF, both parties hereto agree as follows:

1. The COUNTY agrees to assign and the SHERIFF agrees to accept the responsibilities and requirements for the job functions and equipment of the Suwannee County Division of Emergency Management effective January 1, 2018. Such emergency management functions shall include, but not be limited to, those emergency management functions and programs as defined in Chapter 252, *Florida Statutes* involving preparedness, response, recovery and mitigation and such other related functions as may be agreed by the COUNTY and the SHERIFF.
2. The COUNTY and the SHERIFF agree that the Suwannee County Division of Emergency Management shall operate under the direction of the SHERIFF consistent with Chapter 252, *Florida Statutes*, including but not limited to emergency reserve funding and purchases, staffing, response operations public information support (public information telephones and Public information Officer) and technical support.
3. The COUNTY and the SHERIFF agree that the Director of the Suwannee County Division of Emergency Management shall be appointed in accordance with Chapter 252, *Florida Statutes*.
4. The SHERIFF shall not report to the COUNTY during normal operations of Suwannee County Division of Emergency Management, but the SHERIFF shall report directly to the Chairman of the Board of County Commissioners in time of emergency or a declared disaster under Chapter 252, *Florida Statutes*.
5. The COUNTY and the SHERIFF agree that all employees of the Suwannee County Division of Emergency Management shall be employees of the SHERIFF and be subject to the SHERIFF's personnel rules and regulations therein.



6. Pursuant to Florida Law, the COUNTY shall retain ownership and title to the building known as the Emergency Operations Center (EOC).
7. The COUNTY and the SHERIFF agree that the SHERIFF shall assume responsibility as Fiscal Agent for all operating costs associated with Suwannee County Division of Emergency Management. Emergency Management revenues and expenditures will be identified in a separate cost center with the budget of the SHERIFF.
8. The COUNTY and the SHERIFF agree that the SHERIFF shall be responsible for the submission and administration of all emergency management grant applications and documentation and processes related to reimbursement expenses to the State of Florida and/or to the appropriate Federal Agencies in accordance to the applicable statutes, rules, and regulations. Upon approval by the COUNTY of application for or acceptance of submitted grants, the Sheriff shall be delegated the authority to execute said agreements, contracts and grant related documents on behalf of the COUNTY.
9. The COUNTY and the SHERIFF agree that this Agreement shall commence on January 1<sup>st</sup>, 2018, and shall run in perpetuity unless terminated in accordance with paragraph 11 below.
10. The COUNTY and the SHERIFF agree that this Agreement shall survive political elections regardless of the makeup of the COUNTY and the SHERIFF.
11. This Agreement may be terminated by either party upon 90 days written notice to the other party. Upon termination of this agreement, the Sheriff shall return to County the emergency management assets and remaining budget.
12. The COUNTY and the SHERIFF agree that to the extent allowed by the Constitution and the laws of the State of Florida, and pursuant to the restrictions and requirements of Florida Statutes, Section 768.28, the COUNTY hereby agrees to indemnify, defend, save and hold harmless the SHERIFF from all claims, demands, liabilities, and suits arising out of, because of, or due to any negligent act of the COUNTY, its agents, or employees arising out of this Emergency Management Interlocal Agreement. It is specifically understood and agreed that this indemnification clause does not cover or indemnify the SHERIFF for his negligence or breach of contract, or that of his agents or employees. That to the extent allowed by the Constitution and the laws of the State of Florida, and pursuant to the restrictions and requirements of Florida Statutes, Section 768.28, the SHERIFF liabilities, and suits arising out of this Emergency Management Interlocal Agreement. It is specifically understood and agreed that this indemnification clause does not cover or indemnify the COUNTY for its negligence or breach of contract, or that of its agents or employees.
13. Any notices required under this agreement shall be to the party and address indicated in the first unnumbered paragraph of the Agreement.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals and have caused the INTERLOCAL AGREEMENT to be executed, this 29th day of November, 2017 at Live Oak, Suwannee County, Florida.

Suwannee County, Florida

By: \_\_\_\_\_

**RICKY GAMBLE**  
Chairman

Suwannee County Sheriff's Office

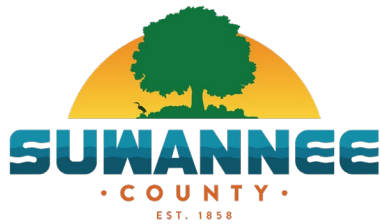
By: \_\_\_\_\_

**SAM ST. JOHN**  
Sheriff

ATTEST:

for

**BARRY A. BAKER**  
Clerk of Circuit Court



## Board of County Commissioners

224 Pine Avenue, 2<sup>nd</sup> Floor, Live Oak, Florida 32064  
Franklin White, Chairman

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December 3, 2025

Hon. Sam St. John  
Sheriff  
Suwannee County, Florida  
200 Ohio Avenue South  
Live Oak, Florida 32064

Re: Notice of Termination of Suwannee County Agreement 2018-11  
90 Day Notice to Return Emergency Management to Suwannee County

Dear Sheriff St. John,

Pursuant to paragraph 11 of Suwannee County Agreement 2018-11, this 90-day notice is given that Suwannee County hereby terminates Agreement 2018-11 which had authorized the Sheriff's Office to operate the County's emergency management operations.

Pursuant to the agreement, please provide to the County all emergency management assets, together with an inventory of said assets. Further, please remit all remaining emergency management monies that may have been paid to your office for this fiscal year.

Thank you for your prompt attention to this matter. We look forward to continue working together for the betterment of Suwannee County and its citizens.

Sincerely,

Franklin White  
Chairman  
Suwannee County Board of County  
Commissioners