



# **When Disaster Strikes, Are You Ready? Disaster Procurement Preplanning**

**UNC School of Government  
Webinar Presentation  
June 14, 2018**



**UNC**  
SCHOOL OF GOVERNMENT

# Welcome!



Norma Houston  
Lecturer in Public Law and Government  
UNC School of Government



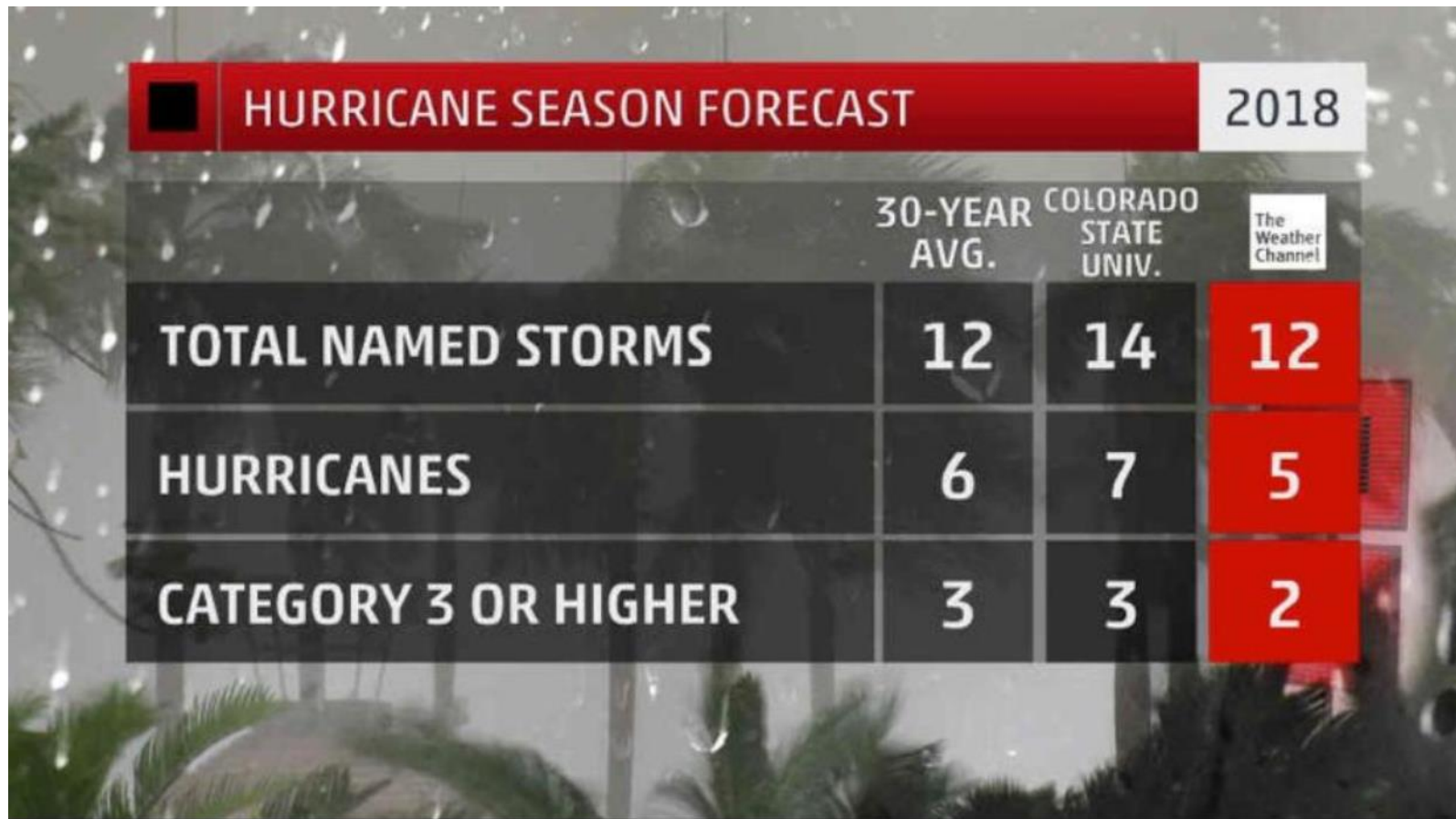
Mary Glasscock  
Public Assistance Supervisor  
NC Division of Emergency Management



# No One Is Immune From Disasters!



# This Year Is Probably No Different



HURRICANE SEASON FORECAST			2018
	30-YEAR AVG.	COLORADO STATE UNIV.	The Weather Channel
TOTAL NAMED STORMS	12	14	12
HURRICANES	6	7	5
CATEGORY 3 OR HIGHER	3	3	2

Numbers of Atlantic Basin named storms (those that attain at least tropical storm strength), hurricanes and hurricanes of Cat. 3 or greater intensity forecast by The Weather Company and Colorado State University, compared to the 30-year average (1981-2010).

<https://tropical.colostate.edu/media/sites/111/2018/04/2018-04.pdf>

# Maximize Recovery By Planning Ahead!



# What We'll Discuss

- FEMA Public Assistance Overview
- Federal/FEMA Procurement Requirements
- Planning for Disasters – Prepositioning Contracts
- Debris Contracts
- Wrap-up

AGENDA





# FEMA PUBLIC ASSISTANCE OVERVIEW



PLAN AHEAD

# The “Never-Ending” Cycle





# Sources of Disaster Funding



Local Funding



State Funding



Federal Funding

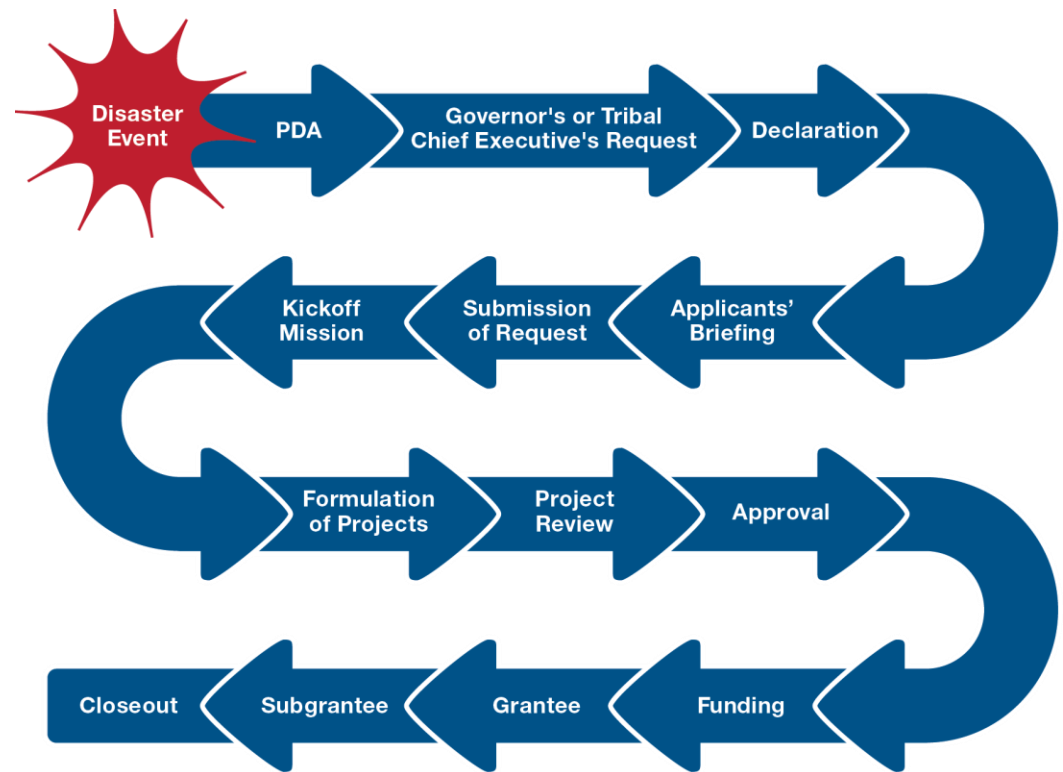
Two main types of FEMA funding assistance:

- Individual Assistance (paid to individuals)
- **Public Assistance (paid to public entities)**

# FEMA Public Assistance

Costs must be:

1. Direct result of federally declared disaster
2. Within designated disaster area
3. Legal responsibility of applicant



Source: <https://emilms.fema.gov/IS634/PASummary.htm>

# Reimbursement

PA funding paid on a **reimbursement basis**

**YOU** incur the cost and apply to FEMA (through NC DEM) for reimbursement

You **MUST** be able to **document** your expenses



# Categories of Reimbursable Costs

## Emergency Work (Response)

- **Debris Removal** (Category A)
- **Emergency Protective Measures** (Category B):
  - EOC operations
  - Search & Rescue / Security in disaster area
  - Provisions for population (food, water, etc.)
  - Temporary medical facilities / medical evacuation
  - Shelters / Mass care
  - Generators
  - Emergency repairs / reestablishing access

## Permanent Work (Recovery)

- **Roads & Bridges** (Category C)
- **Water Control Systems** (Category D)
- **Public Buildings** (Category E)
- **Public Utilities** (Category F)
- **Other public facilities** (Category G)



# Common PA Reimbursement Problems

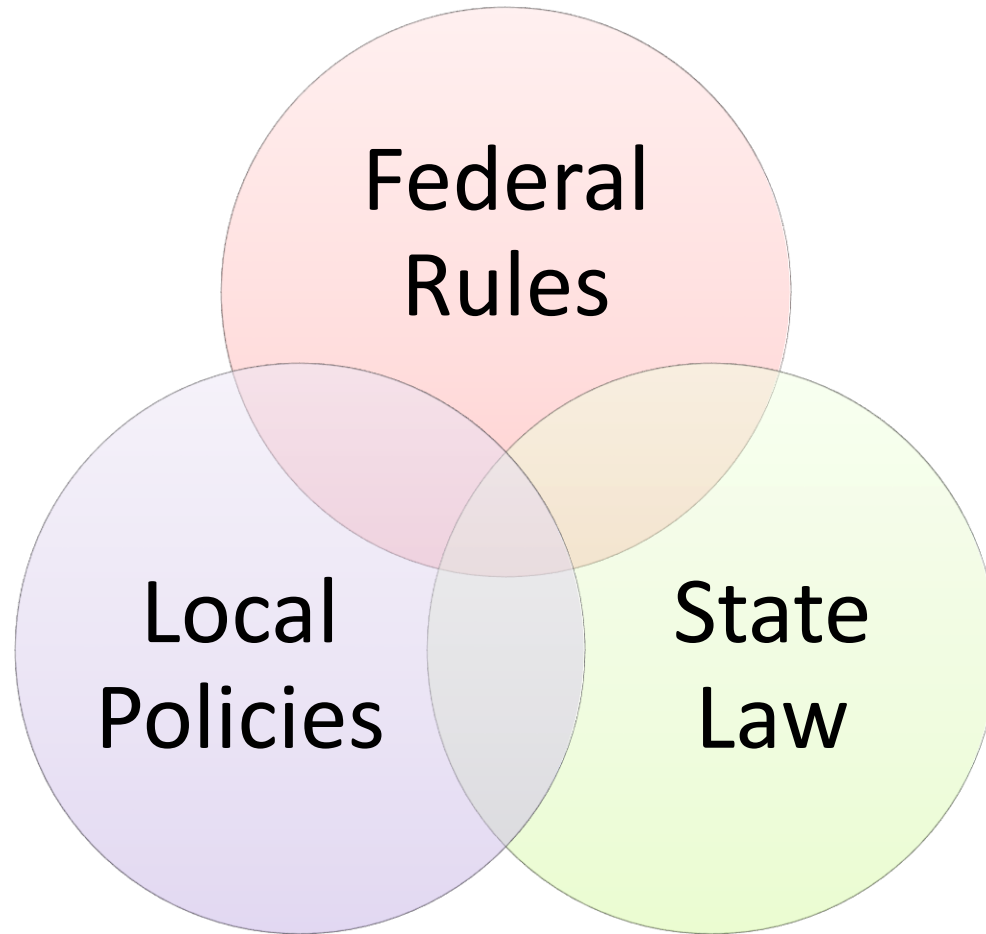
1. **Contracting** – not complying with procurement requirements
2. **Personnel** – overtime compensation without having a pre-existing non-discretionary policy
3. **Private property exclusion** – reimbursement generally not provided for work on private property
4. **Lack of legal responsibility** – applicant's must have the legal responsibility to perform the work
5. **Inadequate/no documentation**
6. **No local state of emergency declaration**



# FEDERAL/FEMA PROCUREMENT REQUIREMENTS



# Procurement Requirements



# Federal Rules - Uniform Guidance

- Uniform standards for the award and expenditure of federal financial assistance (grants and loans)
- UG codified at 2 C.F.R. Part 200; procurement standards codified at 2 C.F.R. Subpart D (§§ 200.317-326)
- UG requirements apply to recipients *and subrecipients*
- **UG applies to FEMA PA funds and CDBG-DR**



# Which Rules Do You Follow?

“The non-Federal entity must use its own documented procurement procedures which reflect applicable state, local, and tribal laws and regulations, provided that the procurements conform to applicable Federal law and the standards identified in this part.”

- 2 CFR § 200.318(a)

# Follow the “Most Restrictive Rule”

- If rules are different but neither is more restrictive, follow federal rules
- Even when following federal rules, some specific more restrictive state requirements may still apply . . . . . and vice versa
- If your local policies are more restrictive, follow them



# Why Is This Important?



## Funding

- ☐ Obligated Funds
- ☒ Deobligate Funds
- ☐ No Change to Funding

Noncompliance with  
state and federal  
requirements has  
serious consequences

# Noncompliance Consequences





# Most Common Reimbursement Pitfall

Noncompliance with **federal procurement requirements** most common reason for FEMA PA reimbursement denial

OIG found over \$500 million in ineligible PA costs due to procurement violations (2015-17)



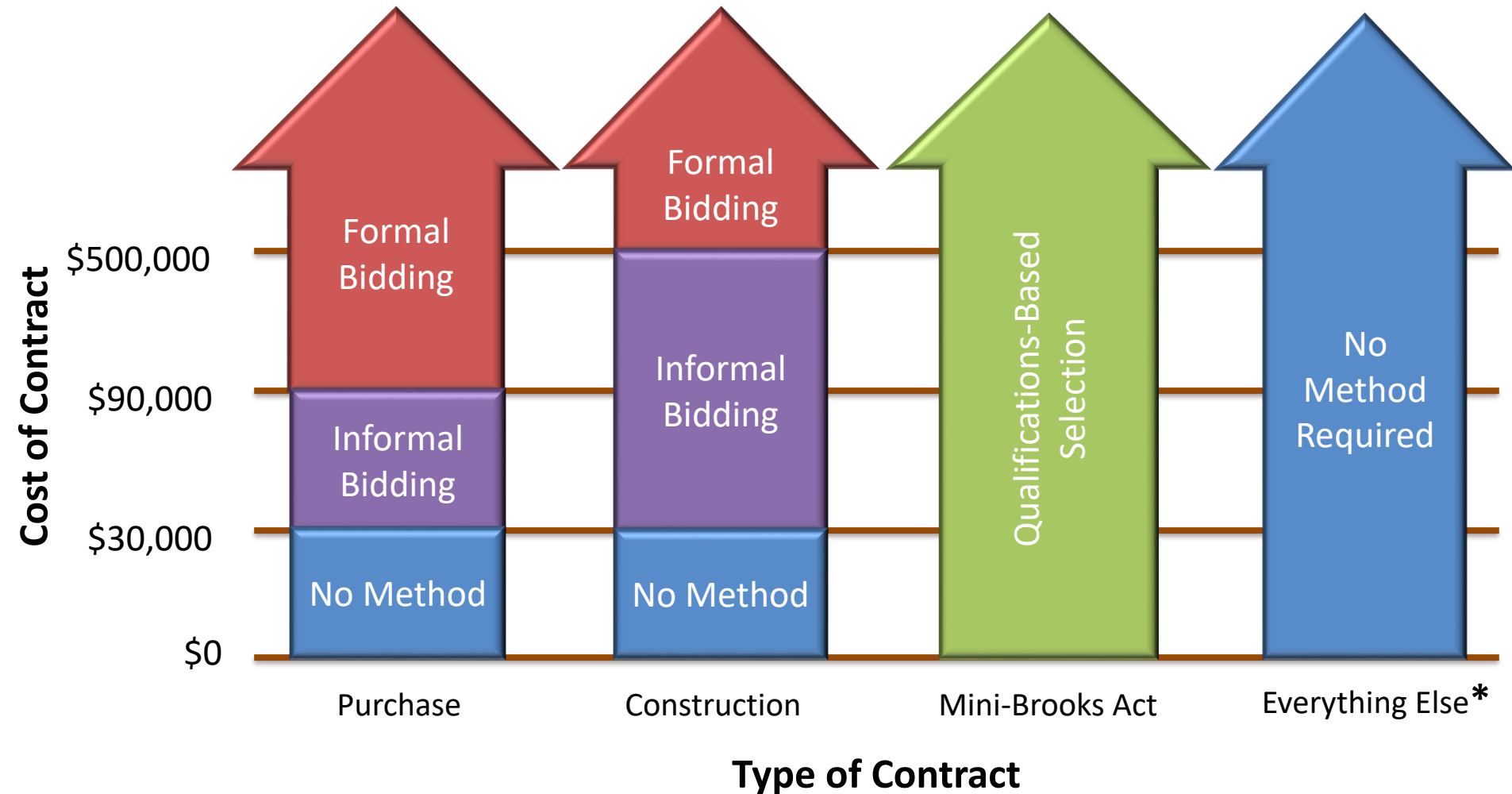
# FEMA Top 10 Procurement Mistakes

1. Bidding requirements (noncompetitive contracting)
2. Sole source beyond exigent circumstances
3. Piggybacking
4. Time and materials contract
5. Cost-plus contract
6. Contract clauses
7. Geographic preference
8. M/WBE solicitation
9. No cost/price analysis
10. Inadequate/lack of documentation

# 1. Bidding Requirements

- Procurement process must be “full and open competition” consistent with state and federal bidding requirements
  - Award to lowest responsive, responsible bidder
  - Include full description of requirements in specifications
  - Avoid unnecessary or duplicative supplies and services (no stockpiling)
  - Maintain oversight over contractors
  - Adhere to conflicts of interest standards
    - Designers/contractors who help develop specs cannot bid on the contract
  - Cannot award to debarred bidder
- Follow the “Most Restrictive Rule”**

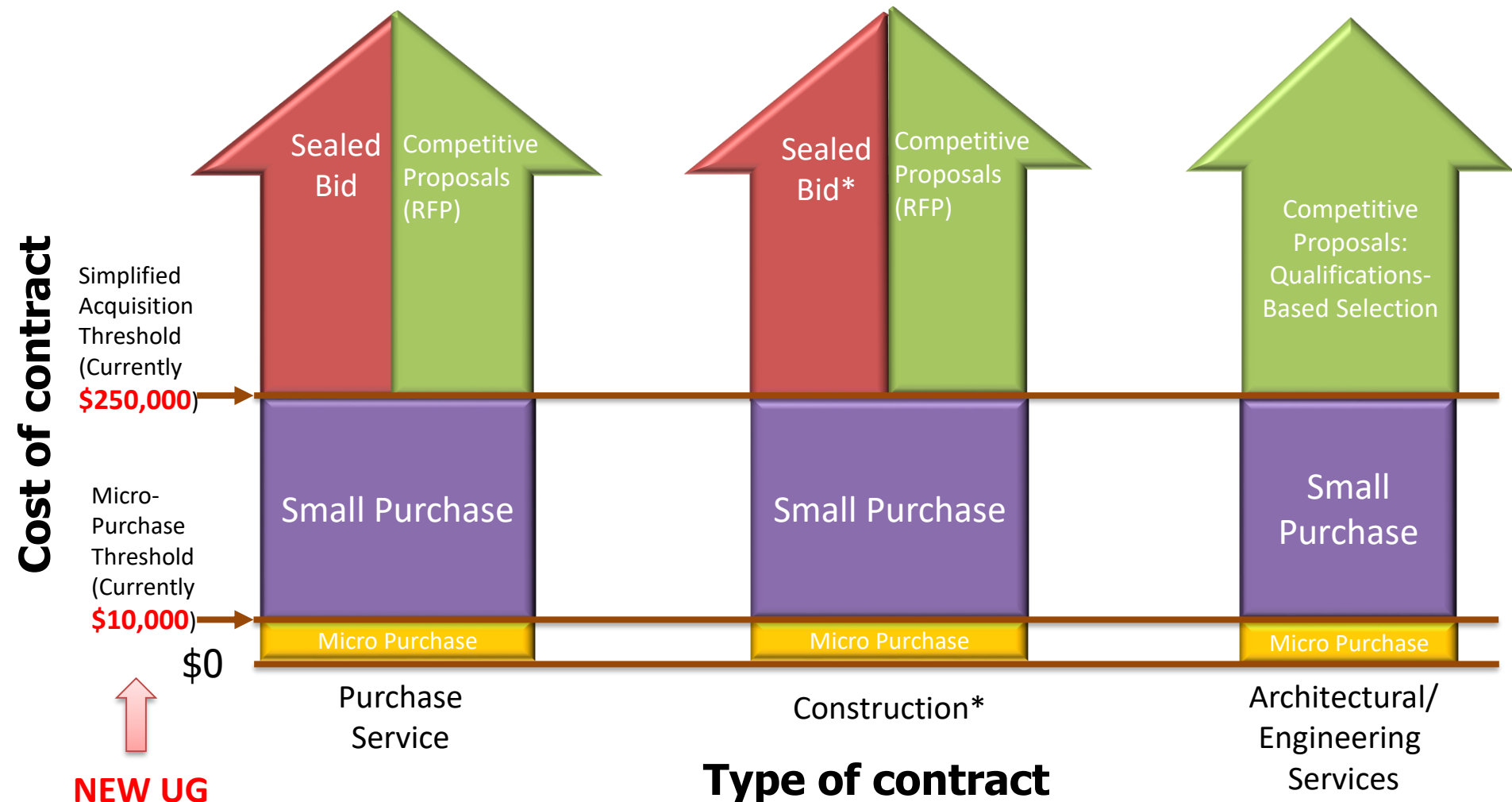
# Procurement Methods – State Law



\* Optional: May use **request for proposals** for service contracts or information technology purchases or services.

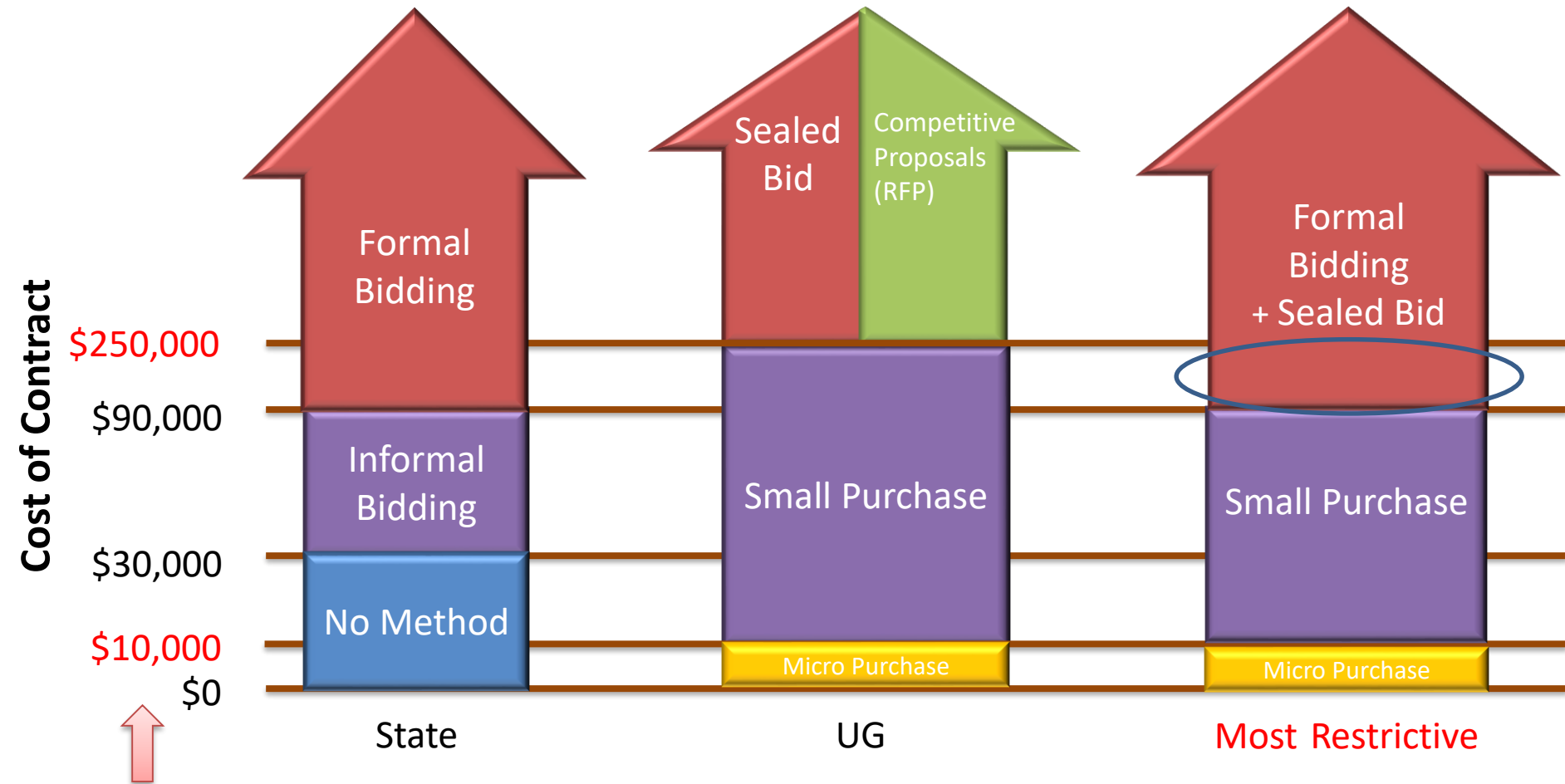


# Procurement Methods – UG



\* **Sealed bid** is preferred method for construction; may use **competitive proposals** when sealed bidding not appropriate

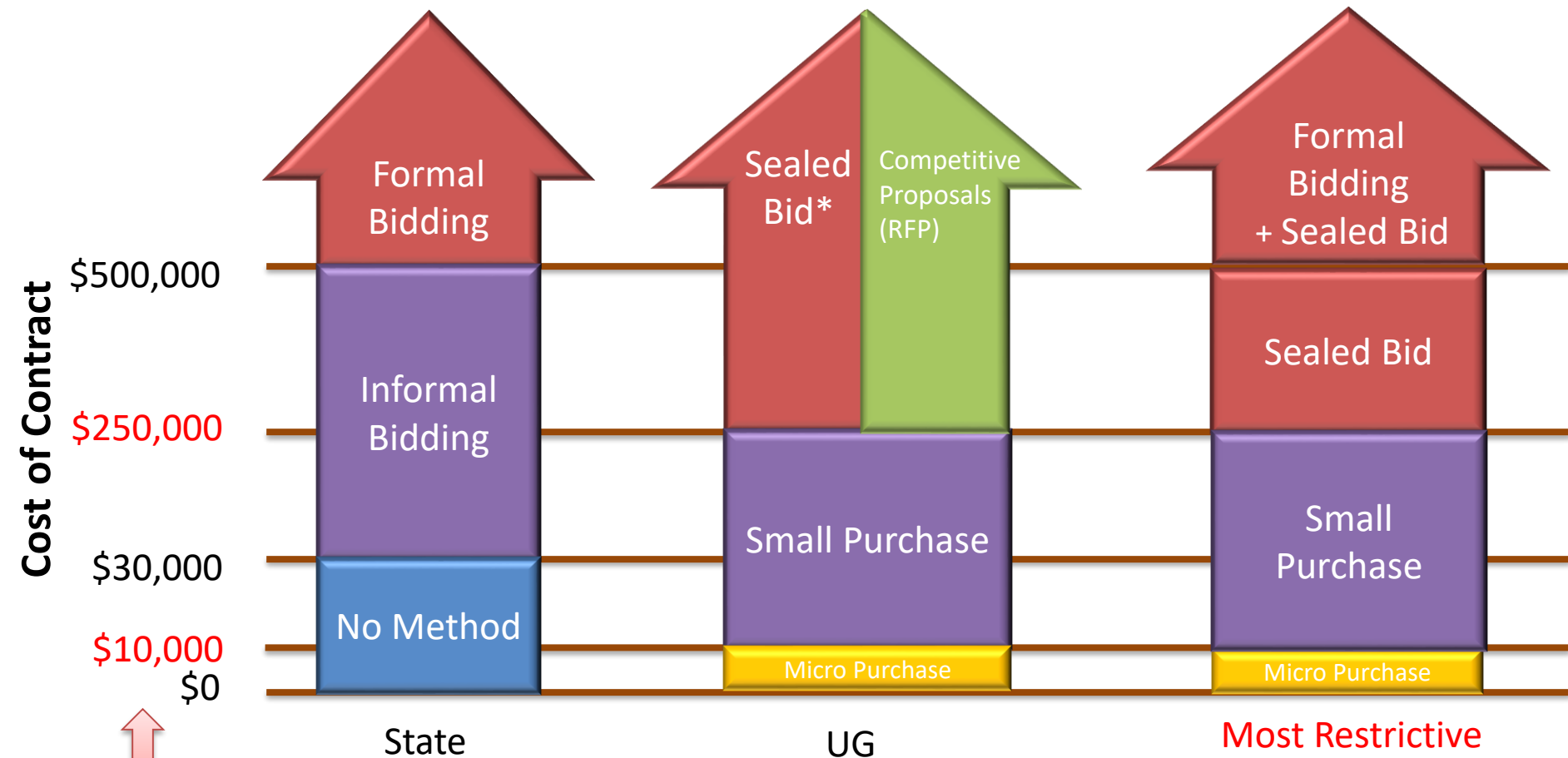
# Purchase AND Service Contracts



**NEW UG  
THRESHOLDS!**

*Even when generally following federal rules, some specific state requirements may still apply and vice versa.*

# Construction and Repair Contracts



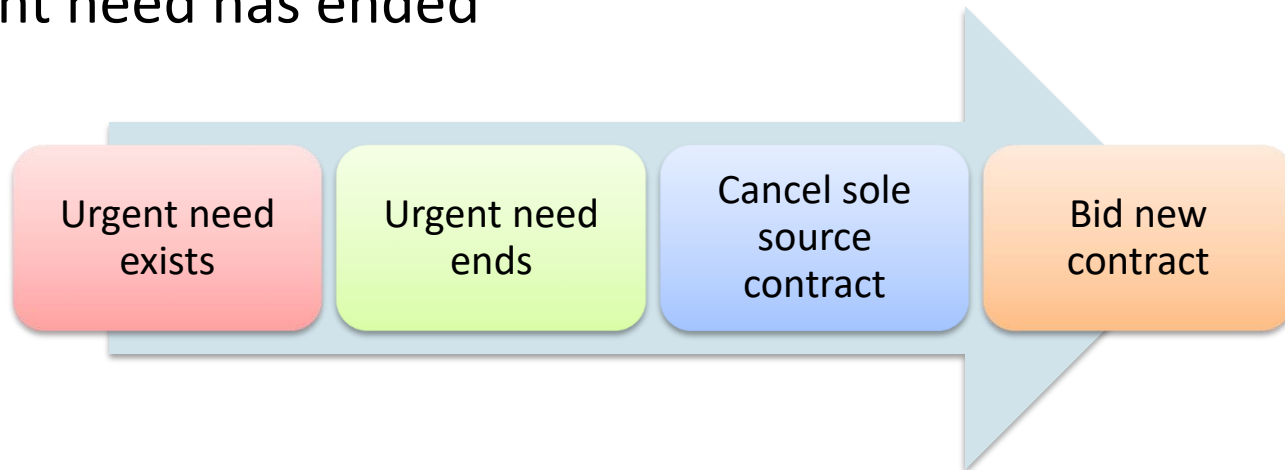
↑  
**NEW UG  
THRESHOLDS!**

*Even when generally following federal rules, some specific state requirements may still apply and vice versa.*

*\*Some grantor agencies may require sealed bid for all construction*

## 2. Sole Source

- Sole source (contract awarded without bidding) allowed only in “**exigent circumstances**”
- “**Exigent circumstances**” – urgency of need will not permit delay resulting from bidding because an immediate response is required - *more restrictive than emergency exception under state law*
- Cannot continue to operate under sole source contract after urgent need has ended



# 3. Piggybacking (and other exceptions)

## ✗ Piggybacking

## ✗ Group purchasing programs

*(may be allowed if the coop contracts are procured in compliance with UG – **check with your federal grantor agency!**)*

## ✗ State contract

*(state contract must have been bid in compliance with federal requirements applicable to local governments to be allowed)*

Can use state contract and group purchasing for micro-purchases (below \$10,000)



# 4 & 5. Time & Materials / Cost-Plus Contracts



- Contracts must be for a fixed-price (examples: lump sum, not-to-exceed)
- **Cost-plus** contracts are not allowed
- **Time & Materials** may be allowed in exigent circumstances:
  - within limited time frame (usually within first 70 hours)
  - contract includes not-to-exceed limit
  - document why no other contract type is suitable



# 6. Contract Provisions – UG and FEMA

1. Remedies for breach
2. Termination for cause and convenience
3. EEO
4. Bacon-Davis wage requirements
5. Work Hours and Safety Standards
6. Clean Air Act and Federal Water Pollution Control Act
7. Debarment and Suspension
8. Byrd Anti-Lobbying
9. Recovered Materials
10. Changes and modifications to contract
11. Access to records
12. Use of DHS logo, seal, and flag
13. Compliance with federal law, regulations, and executive orders
14. Federal government hold-harmless
15. Fraud and False Statements

# Give Your Attorney Something To Do!

- Required provisions must be included in all contracts
- Sample language available from FEMA PDAT at <https://www.fema.gov/media-library-data/1483976790556-96bfcf3bf2c64e94d6f63dd4169a7d2c/RequiredContractClauses2C.F.R.200.326and2C.F.R.Part200AppendixII10917.pdf>



# 7. Geographic Preferences

Contract **cannot** be solicited or awarded based on geographic preference



# 8. Minority Participation

## UG (M/WBE)

- ✓ Applies to All Contracts regardless of type above micro-purchase threshold (\$3,500)
- ✓ Requires 6 specific solicitation steps (UG steps similar to state HUB good faith efforts)

## State (HUB)

- ✓ Local government engages in outreach efforts for all building construction contracts costing \$30,000 and above
- ✓ Require bidders to engage in good faith efforts for all building construction contracts costing \$300,000 and above

# UG M/WBE Requirements

1. Put M/WBEs on bidders list
2. Include M/WBEs in bid solicitations
3. Where feasible, divide project into smaller contracts to encourage M/WBEs participation
4. Where feasible, establish delivery schedules to accommodate M/WBEs
5. Use services of SBA, US Dept. of Commerce Minority Development Agency, and other similar agencies - NC HUB Office <https://ncadmin.nc.gov/businesses/hub>
6. Require prime contractors to comply with steps 1-5 above

# 9. Cost or Price Analysis



Cost or price analysis required *prior* to bidding

All contracts costing \$150,000 or more

## Price Analysis

Independent comparison of contract costs with other similar contracts

- Used for lump-sum contracts
- Most common method
- Might be satisfied when at least 2 bids are received and prices are reasonable

## Cost Analysis

Evaluation of separate elements of contract (materials, labor, profit, overhead, etc.)

- Used for non-lump sum contracts and A/E or other professional services contracts

# 9. Cost or Price Analysis



Examples of price analysis:

- Prior costs under similar contracts
- Market prices
- “Yardsticks” – standard market prices for set quantities (ex: cubic yard, hourly rate, square footage)
- Published price lists
- In-house estimates (ex: architect’s estimate for construction project)
- FEMA equipment pricing guide and equipment schedule



# 10. Documentation

Maintain **all** records for **3 years** detailing the procurement process, including:

- Rationale for method of procurement used
- Contract type
- Contractor selection process
- Basis for contract price

Have written procurement policies, procedures, and conflicts of interest/gifts policies

**Put all contracts in writing!!!**

If you didn't document  
you didn't do it.



# Nonprofits - UG Applies!

- Same rules that apply to local governments **also** apply to nonprofits
- Not all nonprofit activities/facilities will be eligible even if performed in “partnership” with local government
- Best to have written MOA or contract between local government and nonprofit to verify that nonprofit is acting on behalf of local government



# DISASTER PREPARATION – PREPOSITION CONTRACTS



**YOUR LACK  
OF PLANNING  
IS NOT  
MY  
EMERGENCY**

# Preposition Contracts



# What Do You Need to Be Ready?

- Identify needs in advance – debris removal, pumping operations, equipment rental, etc.
- Competitively bid contracts using most restrictive rule
- Save all procurement documents
- Multi-year contracts are acceptable, but not unlimited term (recommend 2-3 years max)
- Activate contracts when needed


# Preposition Contracts Requirements

- Follow **all** applicable procurement requirements
- Scope of work should **not exceed** the anticipated need in future declared disaster
- Work performed must be within scope of original contract – **modifications to price and scope of work must be approved by FEMA**

NC Division of Emergency Management  
is happy to help you!



# DEBRIS CONTRACTING

A red pushpin is pinned to a piece of white graph paper, which is resting on a brown corkboard. The text on the paper is written in a black, slightly informal font.

Fail to prepare...  
...prepare to fail



# DEBRIS REMOVAL



# Prioritizing Debris Activities

- **Debris Clearance or “Cut and Toss” or “Phase I”**

Clearance of debris that hinders immediate actions to protect health and safety.

- **Debris Removal or “Phase II”**

Removing and disposing of debris that hinders the recovery of a community.



# Phase I - Emergency Road Clearance

1. AKA – “cut & toss” or “cut & push” operations
2. Time & Materials time needed specific to clearing roads
3. Specify that hourly rates only apply to emergency road clearance
4. Don't use hourly rates for Phase II removal, hauling, reduction, or disposal
5. No guarantee of minimum hours or payment
6. The Contractor should exceed your noted ceiling price at it's own risk.

# Phase II – Debris Removal, Reduction & Disposal

1. Unit Price: per Cubic Yard (CY), per Ton, or other unit
  - Depending on availability of scales
  - Separate rates for C&D vs. vegetative
2. From right-of-way (ROW) to DMS
  - Usually per cubic yard (monitor in tower)
3. From ROW to final disposal (i.e., landfill; non-DMS option)
  - Usually per ton (scale weight at landfill)
4. Reduction of debris at DMS (chipping, grinding, etc.)
  - Usually per cubic yard (per documented CYs hauled to DMS)
5. Haul out from DMS to final disposal
  - Usually per Ton (if a scale is at the landfill)

# Phase II – Other Debris Types

1. White goods: refrigerators, washers/dryers, etc. (per each)
2. E-waste (per pound)
3. Household Hazardous Waste (per pound or ton)
4. Hazardous Stump Extraction (per stump)
5. Hazardous Leaning Trees on ROW (per tree)
6. Hazardous Hanging Limbs on ROW (per limb or per tree)
7. Sand debris (per CY or ton)
8. Animal carcasses (per pound or ton)

# Debris Management Sites (DMS)

## Pre-Disaster Planning

- Pre-identify DSM locations with DEQ - Solid Waste
- Get Conditional Approval for potential use

## Post-Disaster Permitting & Activities

- Request formal activation of site before using the site
- Provide copy of the permit to FEMA for the backup documentation that moves the PW toward payment
- DSM's are temporary, and must be cleared and closed within six month of receipt of first disaster debris



# Debris Sites – Agencies To Know

## Federal:

- Army Corps of Engineers
- Coast Guard
- Fish and Wildlife
- USDA Natural Resources Conservation Service
- Office of the Inspector General
- EPA
- FEMA–Environmental / Historical Preservation

## State:

- DEQ – Solid Waste
- Historic Preservation Office (SHPO)
- DOT
- Dept. of Agriculture
- Dept. of Administration

# Eligible Debris

- Downed trees, hanging limbs, stumps, upturned root balls
- Sand, mud, rocks, soil
- Building components - glass, metal, roofing material, tile, gypsum board
- Dead animals, medical instruments
- Household appliances and electronic equipment



# Ineligible Debris

- Debris on vacant lots, forests, heavily wooded areas, unimproved property, unused areas and farmland
- Debris on commercial properties and industrial parks
- Reconstruction or new construction debris
- Normal household garbage
- Removal of underground structures, wells, tanks, septic systems, basements, pipe, storm shelters, swimming pools
- Removal of driveways, concrete pads, slabs, foundations
- Demolition of commercial structures

Private property and business-district debris is generally not eligible unless deemed eligible by the FEMA FCO due to a life, health and safety hazard. Very rare!



# DEBRIS ALTERNATIVE PROCEDURES

# Debris Alternative Procedures (PAAP)

## The Four Incentives

- Federal Share Sliding Scale
- Recycling Revenues
- Regular Time Reimbursement
- Debris Management Plans



## Debris Alternative Procedures - Voluntary

Applies to large **and** small projects

Does not change PW review or final inspections

Debris PAAP is still ongoing at the present time

# Debris Pilot–Regular Time Reimbursable

- ✓ Track both labor and equipment hours for force account labor (FAL) and/or temporary labor
- ✓ Keep hourly records for FAL and temporary staff assigned to debris activities
- ✓ RT reimbursable and can stand on it's own with no other debris pilot participation – ***check the box***

***For both Large and Small projects!***

# Debris Pilot – FEMA-Approved DMP

- FEMA-approved DMP's provide incentives to a State, Tribal or local government
- A FEMA-approved DMP nets you an **extra 2% fed share**
- State PA Staff will assist in this process – **call on us!**





# Debris Pilot - Removal Sliding Scale

- **85/15 percent reimbursement** for eligible debris removed during the first 30 days of the incident (from the day the incident began to 30 days later)
- **80/20 percent reimbursement** for the next 60 day period (days 31-90) following the start of the incident
- **75/25 percent reimbursement** (standard reimbursement) for any additional debris removed from day 91 to day 180
- **Beyond 180 days** is not eligible unless a time extension is granted by FEMA





# DEBRIS MONITORING

# Monitoring

- Applicant must monitor for eligible debris locations & quantities removed
- Use Force Account, temporary hires, or contract
- Load ticket system to quantify each load & track from point of pickup to DMS or landfill, quantities reduced at DMS, and loads hauled from DMS to final disposal
- Monitor in tower at DMS to quantify loads coming in & verify trucks are empty upon departure from DMS

# Monitor's Responsibilities

- Maintaining responsibility for load tickets from start to finish of debris operations
- Verifying all debris picked up is a direct result of the disaster event
- Measuring and inspecting trucks to ensure how full they are actually loaded, coming and going
- On-site inspection of pick-up areas, debris routes, DMS and disposal sites
- Verifying the contractor is working in its assigned contract areas
- Verifying all debris reduction and disposal sites have secure access

# Monitoring - Best Practices

- Use load tickets with every possible hauling, reduction and disposal method your site would use
- Use certified scales if by weight, but back this up with a noted CY/tonnage amount for each truck by placard
- Use 5-part tickets. Site monitor keeps 1 copy, and truck driver gets the remaining copies. eTickets that track loads are fine too, but FEMA may require print-offs. Be prepared!

# Hurricane Matthew Issues

CHALLENGES  
Complexity  
Coordination  
Community Expectation  
Reimbursement  
Community Recovery

- Improper procurement
- Improper contracts and unit costs for debris ops
- Insufficient monitoring
- Poorly organized debris response
- No documented debris estimates
- Mixing in non-disaster debris with eligible debris
- Failure to comply with environmental or historical requirements
- Failure to ensure proper permitting is in place for debris sites
- Incorrect contacts for necessary staff at other agencies

**WRAP-UP**



Are You  
Ready?

A hand holding a red marker, writing the text 'Are You Ready?' in red cursive script on a white background.

# Be Prepared . . .

- ✓ Become familiar with 2 CFR Part 200
- ✓ Adopt/update local purchasing policies
- ✓ Adopt/update conflict of interest/gift ban policies
- ✓ Ensure procedures are in place to fully document procurement processes
- ✓ Work with your attorney to develop federal contract provision templates
- ✓ Review relationships with nonprofit partners (is an MOU or contract in place? Are you monitoring compliance?)
- ✓ Bid prepositioned contracts (debris, equipment, etc.)
- ✓ Develop template bid and contract documents
- ✓ Coordinate with your local emergency manager and purchasing officers

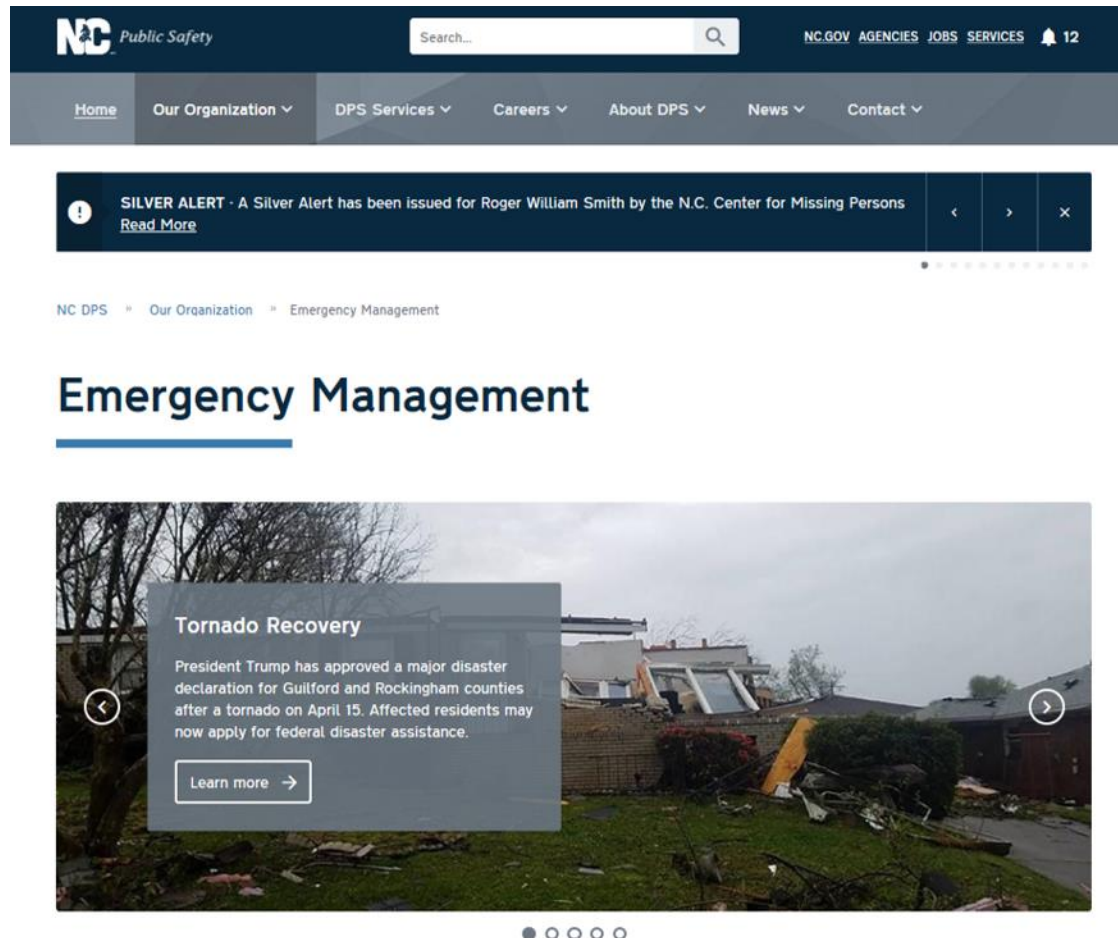
# RESOURCES





# NC Division of Emergency Management

[www.ncdps.gov/Our-Organization/Emergency-Management/](http://www.ncdps.gov/Our-Organization/Emergency-Management/)



# NC DEM Training Site (TERMS)

<https://terms.ncem.org/TRS/home.do>



# TERMS

Training & Exercise Registration Management System



NC DPS Website

[Bottom of Page](#)



**Central Branch Training Week** is scheduled for June 25-29 at Guilford Technical Community College in Jamestown! Check out the schedule [here](#). Registration for all classes is now open! \*\*Hotel information has been added to all class postings!

**TERMS Tutorial Series** is now online! [Click here to learn How to Create a New Profile](#) (hold down the "Ctrl" key while clicking to open a new browser tab). Other TERMS tutorials are located in the Document Library!

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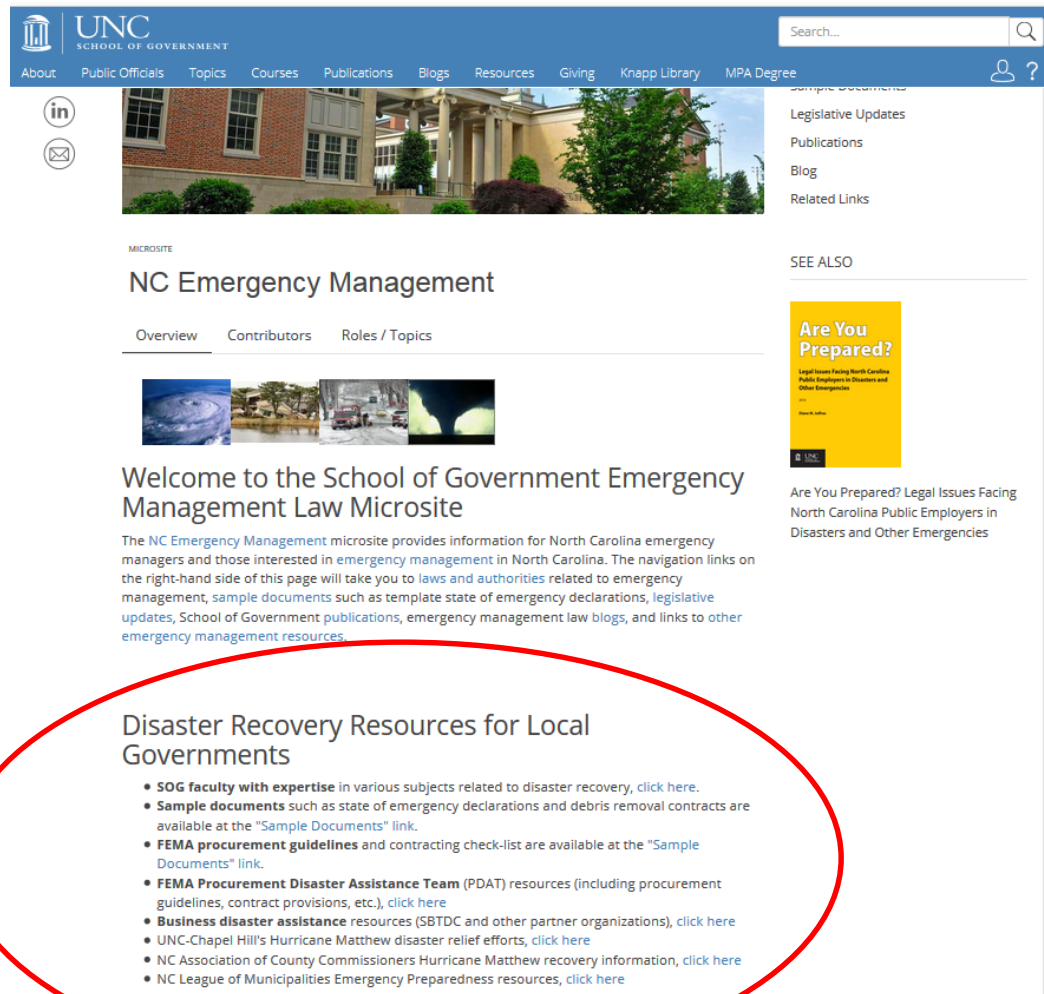
[List of Offerings  
Online Training](#)

[Federal Training  
Partners](#)

[State Training  
Partners](#)

# SOG Emergency Management Website

[www.sog.unc.edu/ncem](http://www.sog.unc.edu/ncem)



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in

NC Emergency Management

Overview Contributors Roles / Topics

WELCOME TO THE SCHOOL OF GOVERNMENT EMERGENCY MANAGEMENT LAW MICROSITE

The NC Emergency Management microsite provides information for North Carolina emergency managers and those interested in emergency management in North Carolina. The navigation links on the right-hand side of this page will take you to laws and authorities related to emergency management, sample documents such as template state of emergency declarations, legislative updates, School of Government publications, emergency management law blogs, and links to other emergency management resources.

**Disaster Recovery Resources for Local Governments**

- **SOG faculty with expertise** in various subjects related to disaster recovery, [click here](#).
- **Sample documents** such as state of emergency declarations and debris removal contracts are available at the "Sample Documents" link.
- **FEMA procurement guidelines** and contracting check-list are available at the "Sample Documents" link.
- **FEMA Procurement Disaster Assistance Team (PDAT)** resources (including procurement guidelines, contract provisions, etc.), [click here](#)
- **Business disaster assistance** resources (SBTDC and other partner organizations), [click here](#)
- UNC-Chapel Hill's Hurricane Matthew disaster relief efforts, [click here](#)
- NC Association of County Commissioners Hurricane Matthew recovery information, [click here](#)
- NC League of Municipalities Emergency Preparedness resources, [click here](#)

**Are You Prepared?**  
Legal Issues Facing North Carolina Public Employers in Disasters and Other Emergencies

# SOG Purchasing Website

[www.ncpurchasing.unc.edu](http://www.ncpurchasing.unc.edu)

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## Local Government Purchasing and Contracting

Tools

Norma R. Houston

- Public Contract Tools
  - Public Contracts Legal Checklist ([pdf](#))
- Purchasing Tools
  - Charts on Bidding Laws and Local Policies:
    - Dollar Threshold Bidding Chart ([pdf](#))
    - Purchase contracts ([pdf](#))
    - Construction and repair contracts (not involving buildings) ([pdf](#))
    - Building construction and repair contracts ([pdf](#))
  - Competitive Bidding Exceptions Table ([pdf](#))
  - Awarding Competitively Bid Contracts Flowchart ([pdf](#))
  - Drafting better bid solicitation documents
    - Checklist ([pdf](#))
    - Principles ([pdf](#))
- Construction Contracting Tools
  - Construction Contracting Legal Requirements ([pdf](#))
  - Design-Build Contracting Requirements ([pdf](#))
  - Guaranteed Energy Savings Contracts: Step-by-Step Contracting Process ([pdf](#))
- Conflicts of Interest Tools
  - Conflicts of interest in public contracting flowchart (G.S. 14-234) ([pdf](#))
  - Conflicts of interest voting guide for city and county elected officials ([pdf](#))
  - Gifts and Favors flowchart (GS 133-32) ([pdf](#))
- Property Disposal Tools
  - Disposal of property procedures chart ([pdf](#))
  - Property disposal options chart ([pdf](#))
  - Property disposal options for community and economic development ([pdf](#))
- Public Records Tools
  - When Are Bids and Proposals Subject to Public Inspection? LGLB119 ([pdf](#))
- General Tools
  - Decoding case and statute citations ([pdf](#))
- [Federal Procurement Requirements](#)

Please contact Norma Houston with any questions, suggestions, or comments about these Tools (or with any ideas for additional tools).

**TRAINING**

Courses

Certifications and Organizations

**REFERENCE MATERIALS**

Publications

Statutes

Legislative Updates

**RESOURCES**

[Tools](#)

Forms

Sample Procurement Forms

Sample Property Disposal Forms

Listserv

Construction Contracting

HUB Resources

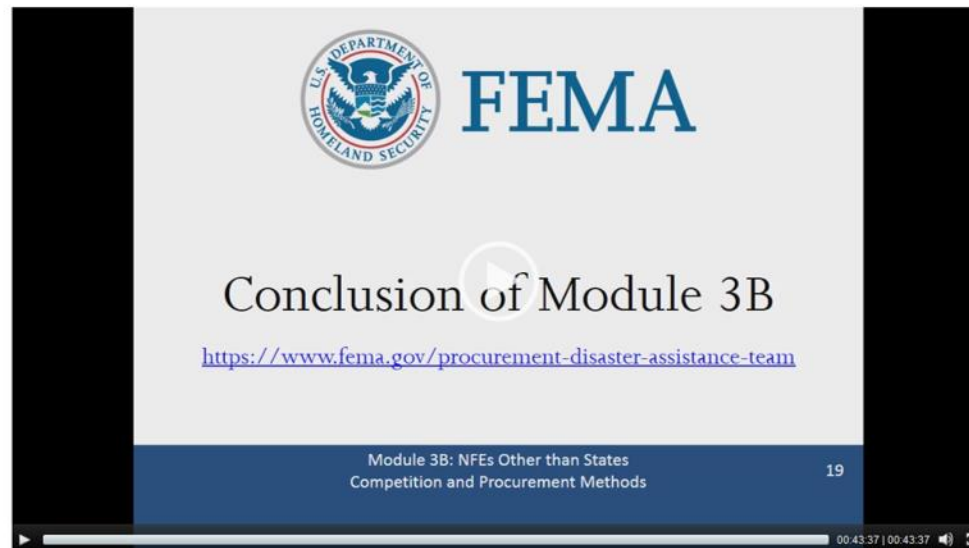
**Norma R. Houston**  
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# FEMA PDAT

## FEMA Procurement Disaster Assistance Team

[www.fema.gov/procurement-disaster-assistance-team](http://www.fema.gov/procurement-disaster-assistance-team)

Procurement Under Grants 2.0 Webinar Module 3B: NFEs  
Other than States – Competition and Procurement Methods



The Federal Emergency Management Agency (FEMA) Procurement Disaster Assistance Team (PDAT) has put together a series of webinar modules on the rules for procurement under grants. There are eight (8) modules in this series. This webinar series



# CFR Website



**Home**  
[gpo.gov](http://gpo.gov)  
[govinfo.gov](http://govinfo.gov)

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## Electronic Code of Federal Regulations

e-CFR data is current as of **April 11, 2018**

[Title 2](#) → [Subtitle A](#) → [Chapter II](#) → [Part 200](#)

TITLE 2—Grants and Agreements

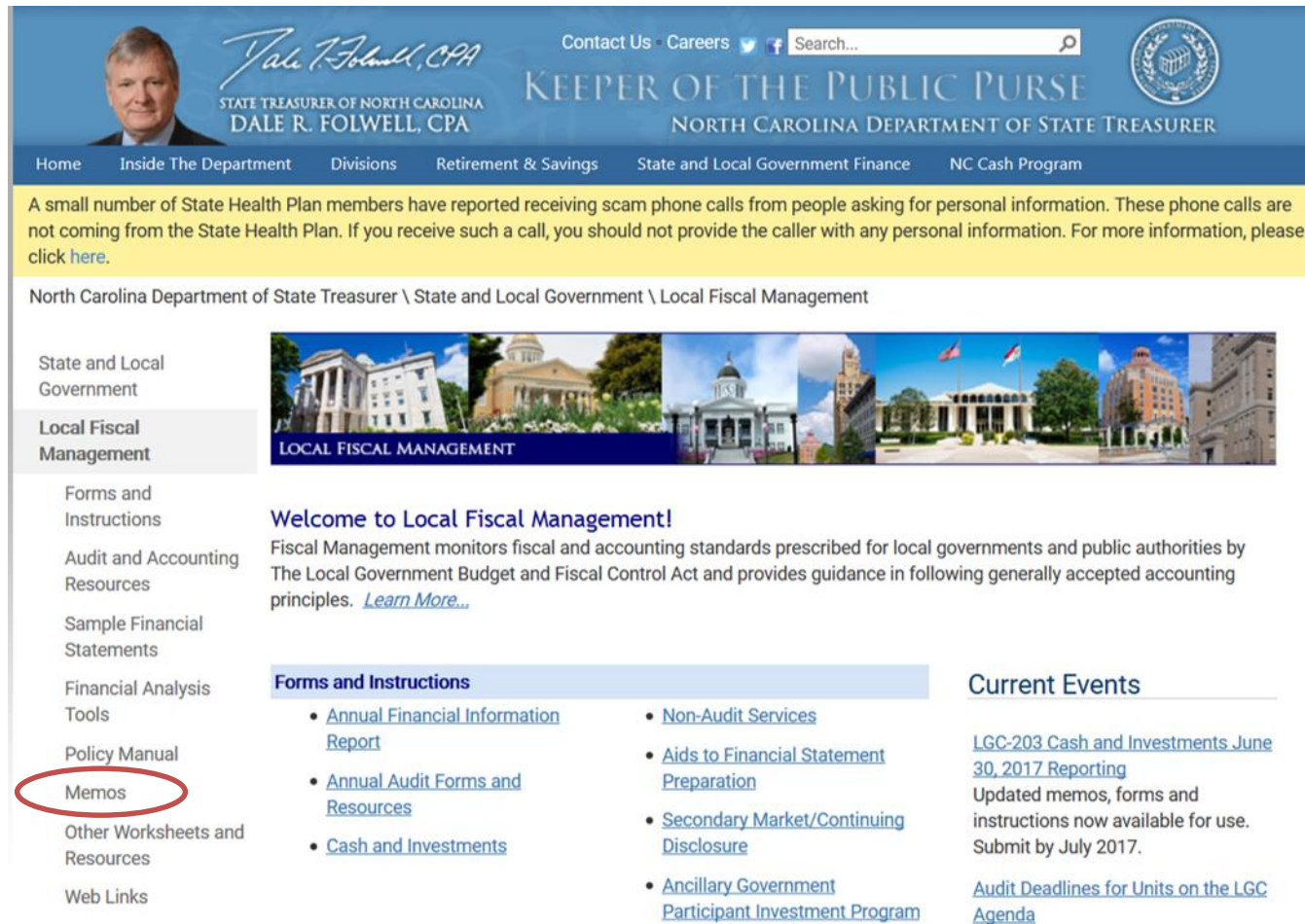
Subtitle A—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE FOR GRANTS AND AGREEMENTS

CHAPTER II—OFFICE OF MANAGEMENT AND BUDGET GUIDANCE

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS

[https://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

# NC Treasurer's Office Website



The screenshot shows the official website of the North Carolina Department of State Treasurer. The header features a portrait of Dale R. Folwell, CPA, and the text "KEEPER OF THE PUBLIC PURSE" and "NORTH CAROLINA DEPARTMENT OF STATE TREASURER". A navigation bar includes links for Home, Inside The Department, Divisions, Retirement & Savings, State and Local Government Finance, and NC Cash Program. A yellow banner contains a warning about scam phone calls. The main content area is titled "North Carolina Department of State Treasurer \ State and Local Government \ Local Fiscal Management". A sidebar on the left lists various resources, with "Memos" circled in red. The main content area includes a "Welcome to Local Fiscal Management!" message, a "Forms and Instructions" section with links to various reports and services, and a "Current Events" section with links to LGC-203 Cash and Investments June 30, 2017 Reporting and Audit Deadlines for Units on the LGC Agenda.

STATE TREASURER OF NORTH CAROLINA  
DALE R. FOLWELL, CPA

KEEPER OF THE PUBLIC PURSE  
NORTH CAROLINA DEPARTMENT OF STATE TREASURER

Home Inside The Department Divisions Retirement & Savings State and Local Government Finance NC Cash Program

A small number of State Health Plan members have reported receiving scam phone calls from people asking for personal information. These phone calls are not coming from the State Health Plan. If you receive such a call, you should not provide the caller with any personal information. For more information, please click [here](#).

North Carolina Department of State Treasurer \ State and Local Government \ Local Fiscal Management

State and Local Government

Local Fiscal Management

Forms and Instructions

Audit and Accounting Resources

Sample Financial Statements

Financial Analysis Tools

Policy Manual

**Memos**

Other Worksheets and Resources

Web Links

LOCAL FISCAL MANAGEMENT

**Welcome to Local Fiscal Management!**

Fiscal Management monitors fiscal and accounting standards prescribed for local governments and public authorities by The Local Government Budget and Fiscal Control Act and provides guidance in following generally accepted accounting principles. [Learn More...](#)

**Forms and Instructions**

- [Annual Financial Information Report](#)
- [Annual Audit Forms and Resources](#)
- [Cash and Investments](#)
- [Non-Audit Services](#)
- [Aids to Financial Statement Preparation](#)
- [Secondary Market/Continuing Disclosure](#)
- [Ancillary Government Participant Investment Program](#)

**Current Events**

[LGC-203 Cash and Investments June 30, 2017 Reporting](#)  
Updated memos, forms and instructions now available for use. Submit by July 2017.

[Audit Deadlines for Units on the LGC Agenda](#)

[www.nctreasurer.com/slg/lfm](http://www.nctreasurer.com/slg/lfm)



# Thank You and Good Luck!

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Evaluation: [https://unc.az1.qualtrics.com/jfe/form/SV\\_ethZjgLx4l4EfyJ](https://unc.az1.qualtrics.com/jfe/form/SV_ethZjgLx4l4EfyJ)