

**Ineffective Controls
Over COVID-19 Funeral
Assistance Leave the
Program Susceptible to
Waste and Abuse**





OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

August 22, 2023

MEMORANDUM FOR: The Honorable Deanne Criswell
Administrator
Federal Emergency Management Agency

FROM: Glenn Sklar *Glenn Sklar*
Principal Deputy Inspector General

SUBJECT: *Ineffective Controls Over COVID-19 Funeral Assistance
Leave the Program Susceptible to Waste and Abuse*

For your action is our final report, *Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse*. We incorporated the formal comments provided by your office.

The report contains five recommendations aimed at improving FEMA's oversight of COVID-19 Funeral Assistance. Your office concurred with four recommendations. Based on information provided in your response to the draft report, we consider recommendation 1 unresolved and open. As prescribed by the Department of Homeland Security Directive 077-01, *Follow-Up and Resolutions for the Office of Inspector General Report Recommendations*, within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for the recommendation. Also, please include responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation. Until your response is received and evaluated, the recommendation will be considered unresolved and open.

Based on information provided in your response to the draft report, we consider recommendations 3 and 5 resolved and open. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts. Recommendations 2 and 4 are closed.

Please send your response or closure request to OIGAuditsFollowup@oig.dhs.gov.



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Consistent with our responsibility under the *Inspector General Act of 1978, as amended*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over DHS. We will post the report on our website for public dissemination.

Please contact me with any questions, or your staff may contact Kristen Bernard, Acting Deputy Inspector General for Audits, at (202) 981-6000.

Attachment



DHS OIG HIGHLIGHTS

Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse

August 22, 2023

Why We Did This Audit

Our objective was to determine to what extent FEMA implemented internal controls to provide oversight of COVID-19 Funeral Assistance.

What We Recommend

We made five recommendations to improve FEMA's oversight of COVID-19 Funeral Assistance by strengthening its guidance and training provided to the caseworkers tasked with processing program applications; aligning future funeral assistance policy and procedures with statutory requirements; and resolving questioned costs.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

The Federal Emergency Management Agency (FEMA) did not always implement effective internal controls to provide oversight of COVID-19 Funeral Assistance. FEMA's funeral assistance program greatly expanded the universe of reimbursable expenses for deaths related to COVID-19, even beyond those specifically identified as ineligible under established FEMA policy, without establishing guardrails to ensure relief was limited to *necessary expenses* and *serious needs* as required by statute. Instead, the operating procedures allowed, with few exceptions, reimbursement for all expenses listed on funeral home receipts, invoices, and contracts. We found that FEMA issued an estimated \$24.4 million in COVID-19 Funeral Assistance funds from April 12, 2021, through September 21, 2021, for expenses identified as ineligible under established FEMA policy.

Additionally, some of FEMA's internal controls governing assistance payments did not always work as intended. In particular, the processes for reviewing funeral assistance applications did not always prevent erroneous or questionable payments. During the same period above, FEMA issued \$1.3 million in assistance payments to multiple parties applying for the same decedents and paid applicants more than the allowable maximum award, resulting in overpayments of \$759,026. FEMA also issued a questionable award amount of \$591,805 for unallowable costs on 93 of 389 applications we reviewed from the period noted above due to inconsistent application of program guidance when reviewing applications and calculating award amounts. In total, we are questioning \$26.9 million in COVID-19 Funeral Assistance.

FEMA Response

FEMA concurred with four of five recommendations. Appendix B contains FEMA's management response in its entirety.



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Abbreviations

ARPA	<i>American Rescue Plan Act of 2021</i>
C.F.R.	Code of Federal Regulations
CRRSA	<i>Coronavirus Response and Relief Supplemental Appropriations Act, 2021</i>
CRS	Congressional Research Service
DDA	damaged dwelling address
DRRA	<i>Disaster Recovery Reform Act of 2018</i>
GAO	U.S. Government Accountability Office
IAPPG	<i>Individual Assistance Program and Policy Guide</i>
IHP	Individuals and Households Program
LWA	Lost Wages Supplemental Payment Assistance
NEMIS-IA	National Emergency Management Information System – Individual Assistance
ONA	Other Needs Assistance
PWS	Performance Work Statement



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Background

According to Section 408 of the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, 42 U.S.C. §§ 5121 et seq. (Stafford Act), the President may provide financial assistance and, if necessary, direct services to individuals and households who, as a direct result of a major disaster, have *necessary expenses* and *serious needs* (emphasis added), including funeral expenses.

In furtherance of the authority granted by Section 408 of the Stafford Act and delegated to the Federal Emergency Management Agency (FEMA) by the President, FEMA promulgated regulations for providing financial assistance for funeral expenses. According to these regulations, funeral expenses eligible for reimbursement are generally limited to funeral services, burial or cremation, and other related funeral expenses. On September 30, 2016, FEMA provided further guidance in its *Individuals and Households Program Unified Guidance*, which excluded certain expenses from funeral assistance eligibility. The *Individual Assistance Program and Policy Guide* (IAPPG) superseded the *Individuals and Households Program Unified Guidance* in January 2019, and restated the preceding guidance's provisions on eligible funeral expenses. The IAPPG is publicly available and expressly excludes expenses, such as assistance for obituaries; flowers; printed materials such as banners, programs, or register books; catering services, including food; transportation of the applicant or others to site(s) of funeral services, interment, or reinterment; and gratuities.

In December 2020, Congress appropriated \$2 billion to FEMA's Disaster Relief Fund through the *Coronavirus Response and Relief Supplemental Appropriations Act, 2021* (CRRSA) to provide financial assistance to individuals and households to reimburse COVID-19-related funeral expenses incurred through December 31, 2020. The *American Rescue Plan Act of 2021* (ARPA) appropriated \$50 billion to FEMA's Disaster Relief Fund.¹ Both the CRRSA and subsequent ARPA appropriations require FEMA to provide funeral assistance for COVID-19-related deaths at 100 percent Federal cost share.

In March 2021, FEMA implemented a publicly available COVID-19-specific policy (FEMA Policy 104-21-0001) to streamline delivery of funeral assistance granted in connection with the COVID-19 pandemic. This policy outlines eligibility criteria for funeral assistance specific to COVID-19-related deaths, describes documentation requirements for applicants to receive assistance, and establishes a maximum award amount of \$9,000 for each COVID-19-related funeral for which an applicant is responsible. Additionally, according to the

¹ Funds appropriated to the Disaster Relief Fund "may be used" to provide funeral assistance.

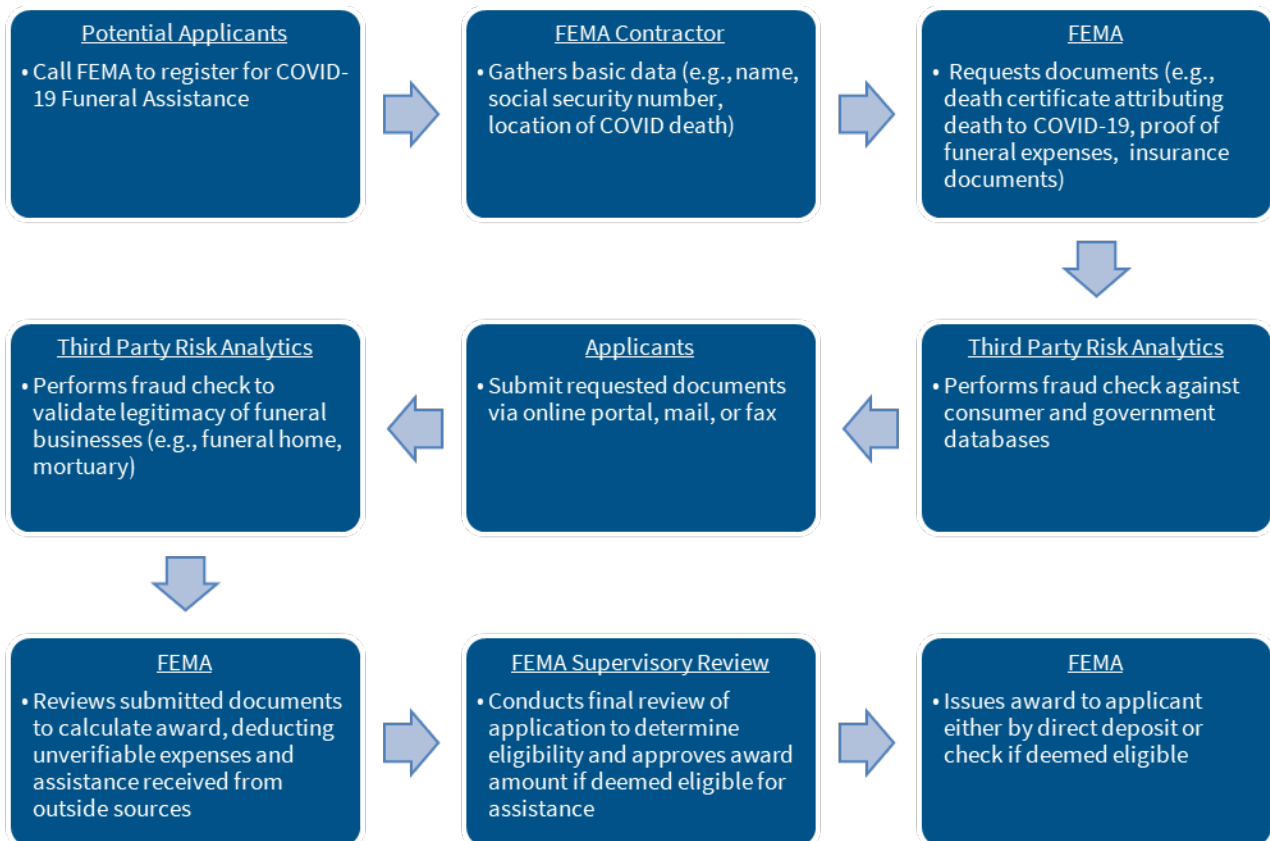


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policy, FEMA will only award assistance for a decedent on a single registration. If multiple individuals contribute to funeral expenses, they must apply under the same registration as the applicant and co-applicant(s), or FEMA will issue the award to the first applicant who submits all required documentation. Figure 1 summarizes the COVID-19 Funeral Assistance application process from initial registration to the issuance of funeral assistance funds.

Figure 1. Summary of COVID-19 Funeral Assistance Process Flow



Source: Department of Homeland Security Office of Inspector General analysis of FEMA COVID-19 Funeral Assistance documents and guidance

FEMA supplemented its COVID-19-specific policy with internal disaster-specific operating procedures, which, unlike the IAPPG and COVID-19-specific policy, are not available to the public. These operating procedures provide FEMA employees and contractors guidance regarding applicant and expense eligibility and documentation requirements. Per the operating procedures, all expenses listed on a funeral home receipt, invoice, or signed contract (with few exceptions) are eligible for reimbursement. The operating procedures specifically authorize reimbursement for gratuities; portraits; funeral jewelry for survivors; memory T-shirts/blankets; travel or boat purchases intended to



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scatter ashes outside of a memorial service; perpetual care of burial grounds; and items purchased for individuals attending the funeral or service, such as travel costs, clothing, and hotel costs.

At the time of launch, COVID-19 Funeral Assistance was FEMA's largest offering of funeral assistance in history. For context, FEMA issued about \$2.6 million on 976 funeral assistance applications to pay for funeral costs of victims of Hurricanes Irma, Harvey, and Maria in 2017. As of June 2022, FEMA reported having issued more than \$2.5 billion for 389,000 COVID-19 Funeral Assistance applications. To execute the program and manage the surge of applications, FEMA awarded a contract valued at more than \$309 million for a call center to support processing the significant increase in funeral assistance registrations. FEMA's call center contractor takes incoming registration calls, enters data for new and prior registrations, performs initial case eligibility reviews, and makes outbound calls.

We conducted this audit to determine to what extent FEMA implemented internal controls to provide oversight of COVID-19 Funeral Assistance. Our audit scope encompassed COVID-19 Funeral Assistance applications that FEMA processed between April 12, 2021, and September 21, 2021. We previously issued a management alert² to FEMA on April 13, 2022, and recommended that FEMA issue modified operating procedures that align with ineligible funeral expense provisions established in its IAPPG and ensure all future cost reimbursements are necessary expenses associated with funeral services and/or burials. FEMA did not concur with our recommendation and, therefore, has not modified its administration of COVID-19 Funeral Assistance eligible expenses.

Results of Audit

FEMA did not always implement effective internal controls to provide oversight of COVID-19 Funeral Assistance. Specifically, FEMA's internal disaster-specific operating procedures for approving COVID-19 Funeral Assistance expenses are inconsistent with the requirements in its established funeral assistance eligibility policy. The operating procedures allow reimbursements for all items listed on funeral home receipts, invoices, and contracts (except burial society membership dues, late or finance charges, and airfare tickets for transporting remains) without establishing guardrails to ensure payment is made only for serious needs and necessary expenses in compliance with the Stafford Act. Additionally, FEMA's processes for reviewing funeral assistance

² *Management Alert – FEMA's COVID-19 Funeral Assistance Operating Procedures Are Inconsistent with Previous Interpretation of Long-Standing Regulations for Eligible Funeral Expenses*, OIG-22-36, dated April 13, 2022.



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applications did not always prevent erroneous or questionable payments in our audit timeframe. For example, FEMA application reviewers manually overrode system controls that flagged duplicate applications submitted on behalf of the same decedent without confirming whether the duplications were valid. This caused reviewers to process and make awards for duplicate submissions. Reviewers also did not always prevent funeral assistance payments from exceeding the \$9,000 limit per decedent, as required. Application reviewers inconsistently applied program guidance when reviewing applications and calculating awards, which resulted in questionable payment amounts issued to applicants.

FEMA's reliance on a case management system not specifically tailored for funeral assistance also contributed to some issues we identified. In addition, some FEMA caseworkers said they did not receive adequate training or guidance to effectively adjudicate funeral assistance applications.

As a result, from April 12, 2021, through September 21, 2021, FEMA issued an estimated \$24.4 million for applicants' ineligible funeral expenses. During this same period, FEMA also issued \$1.3 million in duplicate assistance and \$759,026 in assistance beyond the allowable maximum award. Finally, because FEMA caseworkers inconsistently applied documentation review guidance when calculating and issuing awards, FEMA issued a questionable award amount of \$591,805 for unallowable costs on 93 of 389 applications we reviewed from the period noted above. Therefore, we are questioning a total of \$26.9 million (see Appendix D).

FEMA Paid for COVID-19 Funeral Expenses the IAPPG Deems Ineligible

From our review of 389 COVID-19 Funeral Assistance case files for applications, we estimate that, from April 12, 2021, through September 21, 2021, FEMA provided approximately \$24.4 million³ in assistance to cover funeral expenses deemed ineligible by its own IAPPG policy. Section 408(a)(1) of the Stafford Act authorizes FEMA to provide financial assistance to

³ Based on the results of our statistically valid sample (see Appendix A for details), we are 95 percent confident that the true value of funeral expenses deemed ineligible by the IAPPG policy from April 12, 2021, through September 21, 2021, is between \$24.4 million and \$38.9 million. We limited our questioned costs to the lowest dollar amount in our estimated range. Our \$24.4 million estimate includes only the expenses deemed ineligible by the IAPPG and reimbursed by FEMA in connection with COVID-19 deaths. The estimate does not account for the full extent of the expanded scope of items eligible under the COVID-19-specific standard operating procedures including, but not limited to, funeral jewelry, memory T-shirts/blankets, and boat purchases.



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individuals and households who, as a result of a major disaster, have *necessary expenses* and *serious needs* (emphasis added). FEMA regulations implementing financial assistance for funeral expenses reiterate the statutory terms *necessary expenses* and *serious needs*, defining eligible funeral expenses as generally limited to funeral services, burial or cremation, and other related funeral expenses.⁴ FEMA further clarifies funeral expense eligibility in its IAPPG. The IAPPG specifically cites the statutory terms *necessary expenses* and *serious needs*, followed by a list of expenses for which FEMA will not provide funeral assistance:

- obituaries;
- flowers;
- printed materials such as banners, programs, or register books;
- catering services, including food;
- transporting applicant or others to site(s) of funeral services, interment, or reinterment; and
- gratuities.⁵

Both the Congressional Research Service (CRS) and the U.S. Government Accountability Office (GAO) listed similar examples of ineligible expenses in reports on COVID-19 Funeral Assistance. CRS, a nonpartisan shared staff to congressional committees that provides Congress with research and analysis, reported in June 2021 that obituaries, flowers, and printed materials were examples of ineligible funeral assistance expenses, citing FEMA's IAPPG.⁶ Similarly, GAO issued a report to congressional committees in July 2021 reiterating that costs associated with obituaries and other printed materials, as well as flowers, are not eligible for reimbursement under the funeral assistance program.⁷

Although FEMA's IAPPG explicitly identifies the above expenses as ineligible for funeral assistance, and CRS and GAO cited the IAPPG in their reports, FEMA's internal operating procedures for COVID-19 Funeral Assistance contradict IAPPG policy and greatly expand the scope of eligible expenses.

FEMA's COVID-19 Funeral Assistance standard operating procedures instruct caseworkers to accept all verifiable funeral expenses listed on funeral home receipts, invoices, or contracts. Provided that the expenses are included on a funeral home expense document, the operating procedures allow for

⁴ See 44 Code of Federal Regulations (C.F.R.) § 206.119.

⁵ *Individual Assistance Program and Policy Guide (IAPPG)*, FP 104-009-03, March 2019, p. 140.

⁶ ELIZABETH M. WEBSTER, FEMA FUNERAL ASSISTANCE FOR COVID-19, Congressional Research Service IN11582 (Updated June 30, 2021).

⁷ GAO-21-551, p. 278, footnote 457.



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reimbursement of gratuities; portraits; funeral jewelry for survivors; memory T-shirts/blankets; travel or boat purchases intended to scatter ashes outside of a memorial service; perpetual care of burial grounds; and items purchased for individuals attending the funeral or service, such as travel costs, clothing, and hotel costs. The only funeral expenses ineligible under any circumstance according to FEMA’s operating procedures are burial society membership dues, late or finance charges, and airfare tickets for an individual transporting remains.

Accordingly, not only are expenses expressly ineligible under the IAPPG made eligible by FEMA’s COVID-19 operating procedures, but *any potential expense* other than the membership dues, late or finance charges, and airfare tickets listed above is eligible for funeral assistance as long as it is documented on a funeral home expense document. Table 1 lists funeral expense authorities and their respective eligibility criteria.

Table 1. Funeral Expense Eligibility Authorities

Stafford Act	The President may provide financial assistance and, if necessary, direct services to individuals and households who, as a direct result of a major disaster, have necessary expenses and serious needs, including funeral expenses.
44 C.F.R. § 206.119	FEMA and the State may provide financial assistance to individuals and households who have other disaster-related necessary expenses or serious needs. Eligible costs for funeral expenses are generally limited to funeral services, burial or cremation, and other related funeral expenses.
Individual Assistance Program and Policy Guide (IAPPG)	FEMA will not provide assistance for any of the following: obituaries; flowers; printed materials such as banners, programs, or register books; catering services, including food; transporting applicant or others to site(s) of funeral services, interment, or reinterment; and gratuities.
FEMA Policy 104-21-0001⁸	Eligible funeral service expenses include, but are not limited to: transportation for up to two individuals to identify the decedent; transfer of remains; casket or urn; burial plot or cremation niche; marker or headstone; clergy or officiant services; arrangement of the funeral ceremony; use of funeral home equipment or staff; interment; costs associated with producing and certifying multiple death certificates; and additional expenses mandated by any applicable state or local government laws or ordinances.
FEMA Standard Operating Procedures	FEMA will accept ALL verifiable funeral expenses listed on expense documents from a funeral home, to include receipts, invoices, or signed contracts, except for burial society membership dues, late or finance charges, and airfare tickets for an individual transporting the remains.

Source: DHS OIG analysis of statutes, regulations, FEMA policies, and FEMA internal operating procedures for eligible funeral assistance expenses

⁸ According to FEMA Policy 104-21-0001, “All [Other Needs Assistance] Funeral Assistance provisions established in FEMA Policy 104-009-03, Individual Assistance Program and Policy Guide, and not specifically addressed by this Interim Policy remain unchanged.”



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FEMA regularly provided reimbursement for COVID-19 funeral expenses deemed ineligible by its IAPPG policy. We reviewed case files for 389 randomly selected applications submitted for funeral assistance from April 12, 2021, through September 21, 2021. Of the 389 applications, 227 (58 percent) included expenses listed as ineligible by the IAPPG. Appendix C contains examples of applications with expenses listed as ineligible by FEMA's IAPPG, but for which FEMA provided COVID-19 Funeral Assistance. Some applications included reimbursed expenses for:

- transportation of the applicant(s) or other(s) to the site of the funeral service, including \$400 for two lead escort vehicles, \$560 for a limousine, and \$2,800 for a horse and carriage;
- flowers totaling \$400; printed materials including memorial books, leather presentation boxes, photo books, folders, and cards totaling \$1,755; and transportation of the applicant(s) or other(s) to the site of the funeral service by limousine totaling \$790;
- flowers totaling \$727, a printed memorial book totaling \$50, a catered reception totaling \$1,300, and gratuities totaling \$5; and
- flowers totaling \$450; printed materials including prayer cards, programs, acknowledgement cards, and a register book totaling \$715; and transportation of the applicant(s) or other(s) to the site of the funeral service by limousine totaling \$275.⁹

FEMA officials stated that the issuance of a COVID-19-specific policy, FEMA Policy 104-21-0001, expands the existing policy parameters under the IAPPG. Specifically, although the COVID-19-specific policy does not identify any new eligible funeral expenses not found in the IAPPG, it includes the statement, "Eligible funeral service expenses include, *but are not limited to* ..." (emphasis added). According to FEMA officials, the inclusion of the phrase "but are not limited to" grants FEMA the flexibility to broaden COVID-19 funeral expense eligibility. FEMA maintains that this broader authority is within its regulatory authority to determine which funeral expense items are eligible for assistance

⁹ FEMA limits its COVID-19 Funeral Assistance awards to a maximum of \$9,000 per decedent. We identified some applicants who submitted funeral expenses well exceeding \$9,000. In some of these instances, the applications listed IAPPG-ineligible items. However, because the eligible and ineligible items for these applications totaled well more than \$9,000, the subtraction of ineligible items would have still resulted in the applicant receiving the maximum award of \$9,000. Because these instances did not result in an overpayment, we did not include them in our questioned costs.



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in connection with COVID-19, even if that determination contradicts its existing policy. Furthermore, FEMA maintains that its expansion of eligibility for all verifiable expenses listed on funeral home receipts, invoices, or contracts meets the congressional intent of the laws authorizing COVID-19 Funeral Assistance, namely CRRSA and ARPA.

While developing the COVID-19-specific policy, FEMA coordinated with congressional staff on the direction and intent of the laws authorizing the COVID-19 iteration of funeral assistance. During meetings with lawmakers, FEMA shared its intent to implement a less burdensome and more streamlined approach to reviewing submitted expenses. According to the meeting minutes documenting coordination with congressional staff, it does not appear FEMA communicated any intent to deviate from the Stafford Act's requirement limiting eligible funeral expenses to *necessary expenses* and *serious needs*. FEMA also did not state to staffers that the agency would reimburse for expenses specifically excluded from assistance in existing FEMA policy or, with limited exceptions, expand eligibility to *any* expense listed on a funeral receipt, invoice, or signed contract, regardless of whether the expense constituted a serious need or necessary expense.

Although CRRSA and ARPA appropriated additional funding to pay funeral expenses and increased the Federal cost share to 100 percent, the appropriations did not expand the types of expenses that were eligible for reimbursement. Instead, the appropriations reference existing Stafford Act requirements. Under the Stafford Act, the Individuals and Households Program (IHP), including funeral assistance, is limited to *necessary expenses* and *serious needs*. The IAPPG further indicates that IHP assistance is intended to meet *basic needs* and supplement disaster recovery efforts. By identifying expenses in the IAPPG as expressly ineligible for reimbursement, FEMA has publicly communicated its determination that these costs do not meet Stafford Act and IHP requirements.

FEMA could not explain how its decision to treat funeral expense eligibility for deaths caused by COVID-19 differently than for other disasters was reasonable and allowable under the Stafford Act. Without explanation, FEMA's decision to treat these expenses as allowable for only COVID-19 deaths appears arbitrary, unsupported by the Stafford Act, and inequitable to applicants receiving funeral assistance for other disasters.

Concurrent Funeral Assistance Offering in Separate Disaster

Although FEMA expanded eligible expenses for COVID-19 Funeral Assistance, it continued to follow IAPPG policy in connection with funeral assistance for other disasters that occurred during the COVID-19 pandemic. For instance,



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an applicant seeking funeral assistance for someone who died in the June 24, 2021 Florida Surfside building collapse is not entitled to receive assistance for the same funeral expenses as an applicant who lost someone to COVID-19. Specifically, FEMA explained, it would not reimburse a Surfside applicant for expenses ineligible under the IAPPG. Although both disasters occurred during the same timeframe and both funeral assistance program offerings stemmed from the same statutory and regulatory authorities, FEMA administered the disasters differently with respect to eligible expenses. FEMA could not reasonably justify its determination that costs identified as ineligible in the IAPPG met the *necessary expenses* and *serious needs* requirement for COVID-19 victims, but not for victims of other disasters.

From our review of a statistically valid sample of 389 COVID-19 Funeral Assistance case files for applications, we estimate that FEMA issued approximately \$24.4 million in expenses deemed ineligible by its own IAPPG policy from April 12, 2021, through September 21, 2021. We are questioning \$24.4 million as unallowable costs. As of September 2021, FEMA reported issuing \$1.1 billion in COVID-19 Funeral Assistance awards nationwide. As of June 2022, FEMA reported issuing more than \$2.5 billion in COVID-19 Funeral Assistance awards pursuant to operating procedures that define funeral expenses much more broadly than the IAPPG does, as discussed above.

Although we recommended in our April 2022 management alert¹⁰ that FEMA align its operating procedures with its established policy, FEMA has not modified its operating procedures for eligible expenses. FEMA asserted that implementing new operating procedures would create inequality for future applicants for COVID-19 Funeral Assistance who would qualify for less assistance for fewer eligible expenses. Our recommendation would (1) ensure ineligible expenses like limousine services, catered receptions, and horses and carriages are not reimbursed in the future; and (2) remedy the existing inequality caused by FEMA applying different expense eligibility criteria in connection with concurrent disasters.

Future Revision of IAPPG

During discussions regarding our audit results, FEMA officials indicated that they plan to revise the IAPPG to incorporate lessons learned from FEMA's experience with COVID-19.

¹⁰ OIG-22-36.



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FEMA Processes for Reviewing Funeral Assistance Applications Did Not Always Prevent Erroneous or Questionable Payments

FEMA faced challenges implementing internal controls through a data processing system, the National Emergency Management Information System – Individual Assistance (NEMIS-IA), because the system was not specifically tailored to the characteristics of funeral assistance. These challenges were further magnified by the high volume of applications FEMA processed through this system. NEMIS-IA is FEMA’s information technology system that houses survivor case files and is the master database that FEMA uses to administer its assistance programs and make disaster assistance decisions. NEMIS-IA supports assistance programs across the IHP spectrum, which is divided into Housing Assistance and Other Needs Assistance (ONA).

Because funeral assistance is a part of ONA, FEMA uses NEMIS-IA to support funeral assistance processing. The system is primarily designed to support disaster relief to individuals and households whose property has been damaged or destroyed rather than the loss of life associated with funeral assistance. FEMA’s reliance on the NEMIS-IA processing system caused problems implementing controls related to issuing funeral assistance awards to a single applicant when multiple applicants applied on behalf of the same decedent and limiting awards to a maximum of \$9,000 per decedent. FEMA outlined both requirements in its COVID-19–specific policy, FEMA Policy 104-21-0001.

FEMA Issued Funeral Assistance Payments for the Same Decedent to Multiple Parties

Through analysis of the universe of COVID-19 Funeral Assistance application data we acquired from FEMA, we identified 105 instances from April 12, 2021, through September 21, 2021, in which multiple parties who independently registered for COVID-19 Funeral Assistance received awards on behalf of the same decedent. In accordance with FEMA Policy 104-21-0001, FEMA will only award funeral assistance for a decedent on a single application. If multiple individuals contribute toward paying funeral expenses, they must register with FEMA under the same registration as the applicant and co-applicant. If the individuals do not follow this requirement, then the first applicant who submits all required documentation will be awarded assistance for the decedent. In the cases we identified, FEMA’s prescribed controls for avoiding duplicate awards did not prevent payments being sent to separate parties.

FEMA’s processing system performs automated checks on certain data elements within a funeral assistance application to identify potential duplications. FEMA checks for duplications in data fields such as applicant or



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co-applicant social security number; damaged dwelling address (DDA); and deceased individual's name, and social security number. FEMA routes all these sources of potential duplication, when identified, to the Duplicate Investigation queue for manual review. Applications in the Duplicate Investigation queue require manual clearance of any potential duplications before they may continue being processed.

For most Individual Assistance programs processed through NEMIS-IA, the DDA field pertains to the address where real or personal property damage occurred. In the case of COVID-19 Funeral Assistance, FEMA uses the DDA data field to document the location where the COVID-19 death occurred. During the COVID-19 pandemic, many deaths occurred at shared locations such as hospitals and medical facilities. As such, the DDA data field is a common source of potential duplications identified by the NEMIS-IA system. FEMA instructed caseworkers to forego reviewing any applications marked as DDA duplications and to simply clear them for further processing. Although FEMA does not review DDA duplications, FEMA manually reviews duplications of deceased individuals' names and social security numbers to determine whether legitimate duplications of benefits exist.

In the 105 instances in which FEMA issued funeral assistance awards to multiple parties, caseworkers performing manual reviews likely mistook legitimate sources of duplication for invalid, system-created DDA duplications. We examined cases where NEMIS-IA flagged an application over 300 times for sharing a DDA with other applications. FEMA's operating procedures instruct caseworkers to simply clear these DDA duplications without review. We also identified instances where caseworkers cleared legitimate duplications, seemingly without the required review, in the same manner they would if the duplication were a DDA duplication. In cases where NEMIS-IA flagged sets of applications for sharing a decedent name as well as social security number, some caseworkers determined a duplication of benefits did not exist and resolved these name and social security number duplications less than 60 seconds apart. As a result, the duplicate applications were cleared to continue processing and FEMA issued duplicate funeral assistance funds to multiple applicants on behalf of the same deceased individual.

Mistakes such as these may have contributed to the 105 instances in which FEMA approved legitimate duplications despite implemented internal controls. Through our analysis of the universe of COVID-19 Funeral Assistance application data, we determined that FEMA issued approximately \$1.3 million in funeral assistance awards to multiple individuals who applied on behalf of the same decedent from April 12, 2021, through September 21, 2021. We are questioning \$1.3 million as unallowable costs.



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FEMA Issued Funeral Assistance Payments Beyond the \$9,000 per Decedent Maximum

Per FEMA Policy 104-21-0001, a COVID-19 Funeral Assistance applicant may receive as much as \$9,000 for each COVID-19–related funeral for which they are responsible.¹¹ Through our analysis of the universe of data we acquired from FEMA for applications submitted from April 12, 2021, through September 21, 2021, we identified 287 instances in which FEMA issued funeral assistance exceeding \$9,000 per decedent. These instances resulted in overpayments totaling \$759,026.

According to FEMA’s operating procedures, FEMA staff determine an applicant’s ultimate award amount by: (1) adding up the submitted funeral expense documentation outside the NEMIS-IA system; (2) checking if any funeral assistance payments were previously issued for the same deceased individual to avoid a duplication of benefits; (3) deducting duplicative costs, ineligible costs, and any assistance the applicant has already received for funeral expenses (e.g., funeral or burial insurance); (4) documenting the calculations in the NEMIS-IA system in the file’s comments section; and (5) performing a final supervisory review to verify that the final award amount is appropriate before routing the completed application to an approval queue. We found that these steps did not always prevent FEMA from issuing funeral assistance awards exceeding the \$9,000 limit per decedent.

FEMA attributed the overpayments to processing errors, including award miscalculation “double payments” due to FEMA staff processing an applicant’s assistance request twice for the same decedent after receiving documentation after the initial award was issued. In these cases, secondary reviewers also did not detect and correct processing errors of less experienced processing staff. We agree with FEMA’s assessment of the breakdowns in its process that resulted in the 287 overpayments. A modification to the COVID-19 processing system, such as automatically totaling funeral expenses for reviewers, could assist in reducing processing errors identified by FEMA.

FEMA confirmed that all 287 instances we identified were overpayments. FEMA informed us that:

¹¹ For COVID-19 disaster declarations, the maximum ONA, under which funeral assistance falls, is \$35,500. Any funds the applicant receives for Lost Wages Supplemental Payment Assistance (LWA) up to \$1,800 count toward an applicant’s financial ONA maximum award. Therefore, if an applicant is eligible for more than \$33,700 (the maximum ONA award less the maximum amount of LWA) in funeral assistance, FEMA will coordinate with the state to determine the amount of LWA funds the applicant received and use that information to calculate the total eligible funeral assistance available to the applicant.



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- 19 of the overpayments were recouped by FEMA;
- 30 of the overpayments were voluntarily returned by applicants;
- 74 of the overpayments were below FEMA's recoupment threshold of \$250, as determined by the IAPPG; and
- 164 of the overpayments were placed in Pre-Recoupment Review for further recoupment consideration.

Based on this information provided by FEMA, we determined applicants repaid 49 of the 287 overpayments prior to us notifying FEMA of the overpayment we identified. For the 74 instances of the overpayment falling below the \$250 threshold for recoupment, FEMA informed us that it plans to contact applicants to possibly return the funds. The remaining 164 overpayments that FEMA placed in Pre-Recoupment Review total \$554,653. We are questioning \$554,653 of these overpayments as unallowable costs.

FEMA Staff Inconsistently Applied Documentation Review Guidance when Calculating and Issuing Funeral Assistance Awards

According to FEMA Policy 104-21-0001, FEMA will verify applicant eligibility prior to awarding COVID-19 Funeral Assistance awards. Applicants must meet several eligibility conditions to receive funeral assistance, including:

- Applicants must have incurred funeral expenses on or after January 20, 2020.
- Applicants' funeral expenses must not be covered by other sources. Other sources may include funeral or burial insurance or financial assistance from voluntary agencies, applicable government programs/agencies, or other entities.
- Applicants must provide documentation demonstrating they incurred funeral expenses for the decedent. The documentation, such as receipts or funeral home contracts, must include all the following information:
 - the applicant's name indicated as the responsible party for the expenses;
 - the total amount of the funeral expenses;
 - the decedent's name; and
 - the date funeral expenses were incurred.

We reviewed 389 COVID-19 Funeral Assistance case files for applications submitted from April 12, 2021, through September 21, 2021, for adherence to eligibility criteria. We found that prior to issuing COVID-19 Funeral Assistance awards, FEMA did not always: (1) ensure that submitted funeral expense documentation indicated the applicant incurred the funeral expense on or after



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the January 20, 2020, eligibility date; (2) deduct financial assistance received from outside sources (such as pre-need arrangements, decedents' estates, voluntary agencies, other government agencies, and crowdfunding donations); and (3) determine whether the applicant requesting funeral assistance legitimately incurred the submitted expenses through submitted documentation.

Of the 389 applications, we identified a questionable award amount of \$591,805 issued for 93 (24 percent) of the applications. We estimate that for all applications completed from April 12, 2021, through September 21, 2021, FEMA issued questionable award amounts for 41,696 applications.¹² Because we were unable to estimate a dollar value of questionable award amounts associated with these 41,696 applications, we are only questioning the \$591,805 found in our sample as unallowable costs.¹³

Survey Results Show Some FEMA Caseworkers' Concerns About Training and Preparedness

In March 2022, we surveyed all FEMA caseworkers assigned to process COVID-19 Funeral Assistance applications. This survey asked caseworkers about how FEMA trained them to perform their role and the adequacy of FEMA's guidance on resolving situations in which they might be unsure how to process an application. Although the results were generally favorable, nearly a third of survey responses ranged from neutral to strong disagreement that FEMA prepared respondents to perform their role with both program-specific training and guidance on processing applications. Also, more than a third of responses ranged from neutral to strong agreement that FEMA was willing to accept improper reimbursements as long as applicants were quickly reimbursed.

We included a free response section in the survey to allow respondents to expand on perceived weaknesses in program operations. Some of the free responses we received further emphasized the need for FEMA to improve its training and guidance. For example, we received the following responses when

¹² We estimate that the number of applications for which FEMA issued a questionable award is 41,696 for the period of April 12, 2021, through September 21, 2021. We are 95 percent confident that the true amount is between 33,242 and 50,149 applications.

¹³ Due to the variability of funeral assistance award amounts and applicable criteria per individual applications we reviewed, we determined that estimating the rate at which we identified a questionable award (24 percent) — rather than estimating a dollar amount of erroneous awards issued — was most appropriate. Therefore, we are questioning \$591,805, the total amount of funeral assistance awards issued on 93 applications in which we identified a questionable award, as unallowable costs.



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we asked survey respondents to describe the program’s greatest weaknesses or deficiencies:

- “Lack of training on the more complicated aspects, such as insurance.”
- “Some guidance is not clear and/or concise and can be conflicting depending on the scenario.”
- “The Subject Matter Experts contradict each other, which makes processing a case in question a challenge.”
- “Rushing less experienced agents through the training, not devoting our most experienced agents to the COVID-19 Funeral Assistance program, and focusing on processing cases rather than ensuring the newer agents have a thorough working knowledge of the program.”

Table 2 details the results of our survey questions related to training, guidance, and reimbursement. We distributed the survey to the 195 FEMA caseworkers assigned to processing COVID-19 Funeral Assistance applications. We gave survey respondents the option to answer each survey question but did not require them to answer every question. Of the 195 FEMA caseworkers we sent the survey to, 101 provided responses (52 percent).

Table 2. FEMA Caseworker Survey Results, March – April 2022

Survey Question	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Total Responses
FEMA prepared you to perform your role(s) in the COVID-19 Funeral Assistance Program by providing program-specific training.	2 (2%)	10 (11%)	17 (18%)	38 (40%)	27 (29%)	94
FEMA provides adequate guidance to resolve situations where caseworkers may be unsure of how to proceed when processing a COVID-19 Funeral Assistance application.	2 (2%)	13 (14%)	14 (15%)	36 (39%)	28 (30%)	93



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Survey Question	Strongly Disagree	Disagree	Neither Agree nor Disagree	Agree	Strongly Agree	Total Responses
FEMA is willing to accept that it will reimburse some applicants improperly as long as it delivers reimbursements quickly to applicants.	40 (43%)	20 (21%)	19 (20%)	7 (7%)	8 (9%)	94

Source: Responses to DHS OIG-administered survey of FEMA COVID-19 Funeral Assistance caseworkers received between March 15, 2022, and April 1, 2022

FEMA Did Not Always Provide Its COVID-19 Funeral Assistance Call Center Contractor with the Guidance and Training Required to Adequately Monitor Its Performance

FEMA acquired the services of a call center service provider (contractor) to assist with processing the large volume of COVID-19 Funeral Assistance applications. The contractor takes incoming registration calls, enters data for new and prior registrations, performs initial case eligibility reviews, and makes outbound calls to verify the authenticity of received documents. In addition to these operational tasks, the contractor shares responsibility with FEMA for monitoring its agents’ quality of work and overall performance.

In accordance with FEMA’s Performance Work Statement (PWS) for the call center contract, a FEMA appointee coordinates with the contractor to ensure the goals and requirements of the contract are met. FEMA requires the contractor to conduct live monitoring and evaluate at least 3 percent of all calls and completed case reviews for quality and consistency in communication skills, customer service skills, professional skills, job knowledge, and data entry. Each active call center agent must be evaluated at least once per week.

Additionally, at least 84 percent of quality control evaluations must be rated as successful deliveries of service to fulfill the PWS requirements. In addition to monitoring individual agents, the contractor must meet 95 percent of FEMA’s requested production hours¹⁴ weekly. FEMA has the authority to apply disincentives and deduct a percent of the contractor’s invoice amount from

¹⁴ A production hour includes the time spent taking calls, in a ready state to take calls, performing after-call work, in a 30-minute pre-shift, performing document management, performing an initial case review, performing outbound calls for document validation, or directly involved in coaching or training.



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payment if the contractor does not meet the benchmarks outlined in the PWS, unless FEMA caused the delays.

We determined that, from May 2021 through February 2022, the contractor did not always meet the quality control and production metrics required by the PWS. We requested the contractor evaluations for a random week from each month in this period. As detailed in Table 3, the contractor did not monitor 3 percent of the week’s calls for 8 of the 10 weeks for the results we requested. The contractor did not evaluate at least 84 percent of the week’s calls as successful deliveries for any of the 10 weeks for which we requested results and did not produce at least 95 percent of FEMA’s requested production hours for 5 of the 10 weeks.

Table 3. Results of Contractor Quality Control and Production Evaluations

Week of Evaluation	Total Calls	Calls Evaluated by Contractor	% of Total Calls Evaluated (3% Required)¹⁵	% of Successful Deliveries (84% Required)	% of Production Hours Requested Met by Contractor (95% Required)
May 2 – May 8, 2021	69,941	1,082	1.55%	45%	81.6%
June 6 – June 12, 2021	67,740	1,535	2.27%	66%	117.5%
July 11 – July 17, 2021	47,247	2,150	4.55%	72%	130.6%
Aug. 15 – Aug. 21, 2021	36,242	1,737	4.79%	77%	114.2%
Sept. 12 – Sept. 18, 2021	43,430	759	1.75%	67%	93.6%

¹⁵ According to FEMA, the percentages in this column account only for registration calls evaluated by the contractor. In order to reach the 3 percent requirement, the contractor performs additional reviews on the quality of its agents’ document validation. However, by FEMA’s admission, it was unable to provide the contractor with accurate time stamped reports for the contractor to accurately assess the workload it reviewed for quality control. For the weeks we reviewed, we were also unable to determine the results of document validation quality reviews and the effect those quality reviews would have had on the percentage of calls evaluated by the contractor.



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Week of Evaluation	Total Calls	Calls Evaluated by Contractor	% of Total Calls Evaluated (3% Required)¹⁵	% of Successful Deliveries (84% Required)	% of Production Hours Requested Met by Contractor (95% Required)
Oct. 10 – Oct. 16, 2021	42,781	755	1.76%	79%	80.4%
Nov. 7 – Nov. 13, 2021	45,950	1,076	2.34%	82%	78.0%
Dec. 5 – Dec. 11, 2021	41,897	1,174	2.80%	81%	79.3%
Jan. 9 – Jan. 15, 2022	47,703	1,049	2.20%	79%	99.8%
Feb. 6 – Feb. 12, 2022	46,763	1,230	2.63%	80%	103.6%

Source: DHS OIG analysis of quality control scorecards and production level reports provided by contractor

According to FEMA, several issues contributed to the contractor not meeting the PWS requirements. First, FEMA did not apply disincentives to any of the contractor’s invoices dated from May through August 2021 even though the contractor did not meet the 84 percent success rate required in the PWS. FEMA attributed the low success rates to its own ever-changing guidance to contractor agents in the first months of operations. FEMA also did not apply disincentives to the contractor’s September and October 2021 invoices. FEMA requested the reallocation of approximately 1,600 contractor agents to temporarily support disaster calls for a separate disaster declaration. FEMA modified its contract to eliminate disincentives for September and October due to having only about 400 contract agents available to take calls for COVID-19 Funeral Assistance while the other 1,600 were assigned to Hurricane Ida support.

Second, the contractor agents relied on outdated or conflicting guidance from FEMA when taking calls and processing applications. FEMA communicated necessary guidance revisions through pre-shift notices it provided to agents at the beginning of their workdays. FEMA did not write those revisions into its standard operating procedures, job aids, or checklists until weeks later. FEMA housed guidance documents electronically on an internal resource site for contractor agents to access when needed, but FEMA did not have enough



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software licenses for all agents to access the documents when taking calls from applicants.

The ever-changing, outdated, and conflicting guidance, as well as the contractor agents' lack of access to guidance, also contributed to FEMA issuing questionable awards for an estimated 41,696 applications from April through September 2021.

Applicability of the Disaster Recovery Reform Act of 2018

Potential debts arising from the questioned costs in this report may impact FEMA's reporting requirements under the *Disaster Recovery Reform Act of 2018* (DRRA),¹⁶ as amended. The DRRA authorizes FEMA to waive a debt owed to the Government if covered assistance¹⁷ provided to an individual or household on or after October 28, 2012, was distributed in error by FEMA or if such assistance is subject to a claim or legal action.¹⁸

Section 1216(a)(3) of the DRRA requires DHS OIG to monitor FEMA's distribution of covered assistance to individuals and households to determine the percentage distributed based on an error. Should the error rate exceed 4 percent of the total amount of covered assistance distributed, the DRRA requires FEMA to report actions it will take to reduce the error rate to congressional committees. FEMA annually provides DHS OIG a calculation of the error rate for the preceding year.

Recommendations

Recommendation 1: We recommend that the FEMA Administrator resolve questioned costs totaling an estimated \$24,438,662 for expenses deemed ineligible by FEMA's *Individual Assistance Program and Policy Guide* and determine the amount of any debts owed by recipients for erroneous payments.

Recommendation 2: We recommend that the FEMA Administrator resolve other questioned costs included in our report and determine the amount of any debts owed by recipients for erroneous payments. Other questioned costs requiring resolution include:

¹⁶ *Disaster Recovery Reform Act of 2018*, Division D of Public Law 115-254, October 5, 2018.

¹⁷ The term "covered assistance" means assistance provided under Section 408 of the Stafford Act and in relation to a major disaster or emergency declared by the President under Section 401 or Section 501 of the Stafford Act on or after October 28, 2012. Public Law 115-254, Division D, Section 1216(a)(1).

¹⁸ *Id.* at Section 1216(a)(2)(A), as amended by Public Law 117-263, Division E, Section 5602(a)(1).



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- a) \$1,348,546 for awards issued to multiple applicants for the same decedents;
- b) \$554,653 for awards issued for applications that exceeded the \$9,000 per decedent award limit; and
- c) \$591,805 for 93 applications for which FEMA did not adequately review eligibility criteria of the applications.

Recommendation 3: We recommend that the FEMA Administrator ensure that future iterations of the *Individual Assistance Program and Policy Guide* and supporting procedures (a) provide consistent guidance on eligibility of funeral expenses for all future disaster declarations; and (b) allow for reimbursement of only necessary expenses and serious needs, consistent with the law.

Recommendation 4: We recommend that the FEMA Administrator strengthen and monitor improvement of FEMA's COVID-19 Funeral Assistance training practices with particular focus on:

- a) distinguishing legitimate sources of potential duplication such as decedent's name and social security number from potential duplications that arise due to FEMA using a repurposed Individual Assistance processing system, with a data field such as damaged dwelling address;
- b) preventing FEMA from reimbursing expenses exceeding the maximum \$9,000 per decedent; and
- c) deducting financial assistance received from outside sources such as pre-need funeral arrangements, burial insurance, and assistance from other voluntary or government agencies.

Recommendation 5: We recommend that the FEMA Administrator ensure that FEMA provides its COVID-19 Funeral Assistance call center contractor the guidance and training necessary to meet the quality control and production monitoring metrics as prescribed by its agreement with the contractor.

Management Comments and OIG Analysis

The Associate Administrator for the Office of Policy and Program Analysis provided written comments on a draft of this report, which are included in their entirety in Appendix B. FEMA concurred with four of the five recommendations in this report. FEMA submitted technical comments separately, which we addressed as appropriate. We consider recommendation 1 unresolved and open. We consider recommendations 3 and 5 resolved and open. We consider recommendations 2 and 4 closed. In its management comments to the draft report, FEMA took exception to our report's mention of



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the delay we experienced in accessing FEMA's COVID-19 Funeral Assistance data. According to FEMA, it delayed our access to applicants' personally identifiable information and sensitive personally identifiable information to ensure our need to obtain the information was appropriate and reasonable within our designed audit scope and objective. The delay in accessing the requested data hindered our ability to answer our audit objective efficiently. We took additional steps during the audit to obtain sufficient and appropriate data and to assess its reliability, as is required to answer our audit objective. A summary of FEMA's management responses and our analysis follows.

FEMA Response to Recommendation 1: Non-concur. Consistent with FEMA's response to the recommendation contained in our Management Alert, OIG-22-36, FEMA again asserted that it has broad authority to determine eligible costs for funeral assistance pursuant to 44 C.F.R. § 206.119(c)(4)(iii). This authority includes modifying disaster-specific policy via interim policy development, provided the policy follows the appropriate review processes. FEMA asserted that it appropriately reviewed Interim Policy 104-21-0001 using established processes, which expanded the scope of eligible funeral assistance expenses consistent with its broad authority. FEMA maintains that the costs we questioned were eligible and should not be considered debts owed by recipients for erroneous payments.

OIG Analysis: We consider this recommendation unresolved and open. FEMA notes in its response that it has the authority to implement assistance to address disaster-specific circumstances provided that it properly and publicly approves policy modifications. FEMA's decision to vastly expand the scope of eligible expenses for COVID-19 Funeral Assistance is documented in its COVID-19-specific standard operating procedures, which were not communicated or made available to the public. Furthermore, FEMA's decision to allow assistance eligibility for virtually any expense listed on a funeral home expense document subverts the statutory requirement for funeral assistance to be issued to cover *necessary expenses* and *serious needs*, pursuant to Section 408 of the Stafford Act (42 U.S.C. § 5174(a)(1)).

FEMA also includes in its response, "that there is no singular set of laws or customs related to the minimal requirements of funerals, burials, and reinterments across the states, tribes, and territories eligible for FEMA's Funeral Assistance." FEMA does not explain why or how differences in laws or customs support the decisions to expand the definition of *necessary expenses* and *serious needs* to include certain funeral expenses related to COVID-19 deaths that remain ineligible for deaths associated with other disasters, and to reimburse almost any expense listed on a funeral home expense document.



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FEMA Response to Recommendation 2: Concur. FEMA has taken steps to resolve questioned costs we identified in recommendation 2. FEMA reviewed payments we found questionable, determined causes for payment errors made, determined error rates generated by those payments, and prescribed training to staff to address errors. FEMA indicated recipients of erroneous payments will be considered for debt collection unless a waiver is otherwise required pursuant to the *Disaster Recovery Reform Act of 2018*.

OIG Analysis: We determined that FEMA's corrective actions are responsive to the recommendation. We consider this recommendation closed.

FEMA Response to Recommendation 3: Concur. FEMA agreed that its guidance must be consistent with the law and applied equitably, but reiterated that it retains broad authority to expand existing policies. FEMA outlined the process by which interim policies it issues for disaster-specific challenges, such as Interim Policy 104-21-0001, are reviewed and considered for inclusion in the next published version of the IAPPG.

OIG Analysis: FEMA's corrective action plan is responsive to the recommendation. We consider this recommendation resolved and open until FEMA (1) provides documentation to support that future updates to the IAPPG will ensure that guidance on the eligibility of funeral expenses for future disaster declarations is consistent across disasters and with the laws authorizing funeral assistance, (2) identifies the official(s) responsible for implementing the recommendation, and (3) provides an estimated completion date.

FEMA Response to Recommendation 4: Concur. FEMA developed and administered a refresher training course for staff processing COVID-19 Funeral Assistance applications. This course covered the topics outlined in recommendation 4.

OIG Analysis: FEMA's corrective actions are responsive to the recommendation. We consider this recommendation closed.

FEMA Response to Recommendation 5: Concur. FEMA identified process improvements for COVID-19 Funeral Assistance staff, including granting the contractor access to Homeland Security Information Network support pages. The resource serves to increase access to guidance and standard operating procedures. FEMA is also expanding collaboration with the contractor to improve the frequency and quality of quality control reporting. FEMA provided an estimated completion date of August 31, 2023, for planned improvements to



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monitoring quality control and increasing collaborative efforts between FEMA and the contractor.

OIG Analysis: FEMA's corrective actions are responsive to the recommendation. We consider this recommendation resolved and open until FEMA identifies the official(s) responsible for implementing the recommendation and until we fully review documentation validating FEMA's implementation of appropriate corrective actions.



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Appendix A

Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*.

The objective of our audit was to determine to what extent FEMA implemented internal controls to provide oversight of COVID-19 Funeral Assistance. On October 5, 2021, we acquired a dataset of COVID-19 Funeral Assistance applications that had either been approved for award, been denied for award, or were still in process. This dataset included 280,578 applications FEMA processed or began processing from April 12, 2021 — the first day of program operations — through September 21, 2021. Of the 280,578 applications in the dataset, 170,489 were categorized as eligible; 3,915 were categorized as ineligible; and 106,174 were categorized as in process.

We consulted with the DHS OIG Data Services Division's statistician and selected 174,404 applications (170,489 eligible applications plus 3,915 ineligible applications) as our universe of applications to review. Given a universe of 174,404 applications, the statistically valid sample size, based on 95 percent confidence level, 5 percent sampling error, and 50 percent population proportion, was 383 applications. The statistician selected 403 applications (383 applications to meet the threshold of a statistically valid sample size plus an additional 20 applications in case the audit team needed alternate applications to review) at random and submitted those applications to the audit team. We ultimately reviewed 389 of those applications totaling \$2.5 million in COVID-19 Funeral Assistance awards.

To determine the reliability of the data we used during this audit, we assessed the dataset we acquired for both completeness and accuracy. To assess the completeness of the dataset, we compared the number of funeral assistance registrations submitted, the number of funeral assistance awards issued, and the award amounts present in our dataset with a state-by-state statistical update on COVID-19 Funeral Assistance awards issued nationwide and published and disseminated on FEMA's website. Our review of the dataset and FEMA's published update revealed immaterial variances. To assess the accuracy of our dataset, we compared various data elements present in the dataset with what we directly observed in source documentation during our review of 389 statistically valid sample funeral assistance applications' case files. We found the data in our dataset matched with what we directly observed in source documentation at a near 100 percent rate of accuracy. After our data



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reliability assessments, we concluded the data was sufficiently reliable to support the findings, recommendations, and conclusions in the report.

We further consulted with the Data Services Division to perform broad data analyses on the universe of 174,404 applications for discrepancies in award amounts with reference to FEMA's disaster-specific policy for COVID-19 Funeral Assistance (FEMA Policy 104-21-001, issued June 29, 2021).

We accessed the web module of FEMA's NEMIS-IA system to review the case files associated with the 389 COVID-19 Funeral Assistance sample applications. We assessed the sample applications for adherence to overarching program and policy guidance for FEMA's Individual Assistance programs prescribed in the *Individual Assistance Program and Policy Guide* (FP 104-009-03) and to FEMA Policy 104-21-001.

We also obtained FEMA's COVID-19 Funeral Assistance disaster-specific operating procedures, with an effective date of June 29, 2021. We analyzed the requirements within this procedures document to determine eligible funeral service expenses and obtained a legal opinion based on our OIG Office of Counsel's interpretation.

In January 2022, we obtained a list of 195 employees assigned to processing COVID-19 Funeral Assistance applications from FEMA. With the assistance of the Data Services Division, we distributed a survey to these 195 FEMA caseworkers on March 15, 2022, and accepted responses through April 1, 2022. The objective of the survey was to gauge caseworkers' thoughts and opinions on operations of the program. Survey questions focused on caseworkers' assessments of their experience, training, guidance, and procedural understanding of the COVID-19 Funeral Assistance process.

In February 2022, we obtained contract performance documentation from FEMA's call center contractor. We reviewed the results of the contractor's quality control evaluations of call agents as well as the contractor's overall production levels between May 2021 and February 2022. We evaluated the results of the contractor's quality and production assessments against criteria outlined in the PWS in the contract between FEMA and the contractor. We consulted with FEMA contracting officers on the underlying causes for instances in which the contractor did not meet quality control and production benchmarks outlined in the PWS.

We conducted this performance audit between June 2021 and January 2023 pursuant to the *Inspector General Act of 1978*, 5 U.S.C. §§ 401-424, and according to generally accepted government auditing standards. Those



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standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

DHS OIG's Access to DHS Information

As part of our audit, we requested access to FEMA's COVID-19 Funeral Assistance application data. FEMA delayed timely access to the requested dataset. After multiple meetings with FEMA representatives, FEMA ultimately provided the required dataset.



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Appendix B
FEMA Comments to the Draft Report

U.S. Department of Homeland Security
Washington, DC 20472



June 30, 2023

MEMORANDUM FOR: Joseph V. Cuffari, Ph.D.
Inspector General

FROM: Cynthia Spishak
Associate Administrator
Office of Policy and Program Analysis

SUBJECT: Management Response to Draft Report: "Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse" (Project No. 21-039-AUD-FEMA)

CYNTHIA SPISHAK
Digitally signed by CYNTHIA SPISHAK
Date: 2023.06.30 17:26:04 -0400

Thank you for the opportunity to comment on this draft report. The Federal Emergency Management Agency (FEMA) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

FEMA leadership is pleased to note OIG’s recognition of the historic size and scope of providing more than \$2.5 billion in COVID-19 Funeral Assistance in response to over 389,000 applications as of June 2022. However, FEMA disagrees with the OIG’s assertion that the COVID-19 Funeral Assistance Interim Policy, FEMA Policy 104-21-0001, “COVID-19 Funeral Assistance Individuals and Households Program Policy (Interim) (Version 2),” dated June 29, 2021, is inconsistent with the requirements in FEMA’s established funeral assistance eligibility policy and not aligned with statutory requirements. FEMA maintains that expanding costs eligible for reimbursement under COVID-19 Funeral Assistance was a reasonable use of the agency’s discretion and consistent with our authority under the Robert T. Stafford Disaster Relief Emergency Assistance Act (Stafford Act).¹ This action appropriately balanced the need to streamline the assistance process to account for the differences between a nationwide emergency resulting in over one million deaths in the United States—simultaneously impacting every state, territory, and Tribal Nation—and a traditional major disaster declaration.

It is also important to clarify that there is no singular set of laws or customs related to the minimal requirements of funerals, burials, and reinterments across the states, tribes, and territories eligible for FEMA’s Funeral Assistance. FEMA has the authority to implement assistance to address disaster-specific circumstances, as appropriate, provided that the proper approvals are made and the public is made aware of the changes. FEMA strongly maintains that our current funeral policies: (1) Individual Assistance Program and Policy Guide (IAPPG), dated May 2021; and (2) Interim Policy 104-21-0001, which allow for

¹ Stafford Act § 408(e)(1) (42 U.S.C. 5174(e)(1)); 44 C.F.R. §206.119(c)(4)(iii)



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reimbursement of only necessary expenses and serious needs, are consistent with the Stafford Act. Pursuant to Title 44 Code of Federal Regulations (CFR) §206.119(c)(4)(iii), FEMA has broad authority to determine eligible costs for Funeral Assistance, as well as inform disaster-specific policy changes necessary through Interim Policy development, so long as the policy goes through the process outlined in FEMA Directive 112-12², “Development and Management of FEMA Policy,” (dated October 28, 2019) and the review process established by the Office of Management and Budget (OMB) for policies developed in response to COVID-19. FEMA followed this process in the development of Interim Policy 104-21-0001, consequently the expanded eligible items provided for in this policy are therefore well within FEMA’s broad authority.

FEMA leadership also disagrees with OIG’s implication that concerns about the protection of personally identifiable information (PII) and sensitive personally identifiable information (SPII) are not a legitimate basis to take time to ensure that data is appropriately shared. Between June and October 2021, FEMA program officials and subject matter experts regularly engaged with OIG staff to ensure access to FEMA’s applicant PII and SPII was appropriate and reasonable within the OIG’s designed audit scope and objectives. This practice is in accordance with agency obligations to protect sensitive information. In addition, FEMA stakeholder collaboration occurred while responding to the COVID-19 pandemic and multiple other declared disasters, including hurricanes, tornadoes, fires, severe storms, flooding, etc. The alleged 78-day delay noted in OIG’s draft report does not include context for the extent to which FEMA ensured all appropriate steps were taken to protect the sensitive data requested by the OIG, including protective measures to safeguard the transmittal of PII and SPII.

The draft report contained five recommendations, including four for which the agency concurs (Recommendations 2-5) and one for which FEMA non-concurs (Recommendation 1). Enclosed find our detailed response to each recommendation. FEMA previously submitted technical comments addressing several accuracy, contextual, and other issues under a separate cover for OIG’s consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Enclosure

² “Development and Management of FEMA Policy,” dated October 28, 2019



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Enclosure: Management Response to Recommendations Contained in 21-039-AUD-FEMA

OIG recommended the FEMA Administrator:

Recommendation 1: Resolve questioned costs totaling an estimated \$24,438,662 for expenses deemed ineligible by FEMA's *Individual Assistance Program and Policy Guide* and determine the amount of any debts owed by recipients for erroneous payments.

Response: Non-concur. Consistent with FEMA's response to the recommendation contained in OIG's final report OIG-22-36,³ FEMA reiterates that—pursuant to 44 CFR §206.119(c)(4)(iii), FEMA has broad authority to determine eligible costs for Funeral Assistance, as well as inform disaster-specific changes necessary for policy through Interim Policy development, provided the policy goes through the process outlined in FEMA Directive 112-12,⁷ and the review process established by the OMB for policies developed in response to COVID-19. FEMA followed these requirements and processes in the development of Interim Policy 104-21-0001, and the expanded eligible items detailed in Interim Policy 104-21-0001 are well within that broad authority. Accordingly, FEMA maintains that the costs questioned by OIG are eligible based on Interim Policy 104-21-0001 and should not be considered debts owed by recipients for erroneous payments.

FEMA requests that OIG consider this recommendation resolved and closed.

Recommendation 2: Resolve other questioned costs included in our report and determine the amount of any debts owed by recipients for erroneous payments. Other questioned costs requiring resolution include:

- a) \$1,348,546 for awards issued to multiple applicants for the same decedents;
- b) \$554,653 for awards issued for applications that exceeded the \$9,000 per decedent award limit; and
- c) \$591,805 for 93 applications for which FEMA did not adequately review eligibility criteria of the applications.

Response: Concur. FEMA has already taken actions to address all items on this recommendation. For recommendation 2a), for example, FEMA determined a 0.12 percent error rate generated by these payments. Specifically, FEMA's Individuals and Households Program (IHP), Applicant Services Section (APS) reviewed the 212 cases in March 2023 where multiple individuals were issued assistance for a single decedent, and found that most of the erroneous payments were attributed to calculation errors and not review of the duplicate

³ OIG-22-36, "Management Alert – FEMA's COVID-19 Funeral Assistance Operating Procedures Are Inconsistent with Previous Interpretation of Long-Standing Regulations for Eligible Funeral Expenses," dated April 13, 2022, <https://www.oig.dhs.gov/sites/default/files/assets/2022-04/OIG-22-36-Apr22-mgmtalert.pdf>



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status. In this same timeframe of March 2023, APS also reviewed the linked applications to determine who was the first applicant to be processed and discovered 89 out of the 212 were processed correctly, thereby leaving only \$774,833.18 in overpayments, as \$558,913.19 were accurate payments where no errors were found. Accordingly, FEMA will consider the remaining cases for debt collection unless waiver is otherwise required pursuant to the Disaster Recovery Reform Act of 2018 (P.L. 115-254).⁴

For recommendation 2b), APS' March 2023 review determined a 0.05 percent error rate generated by these payments, and sent all registrations to pre-recoup for review, which will be considered for recoupment of debts owed by recipients for erroneous payments. For recommendation 2c), APS determined a 0.05 percent error rate generated by these payments, and provided just-in-time training in March 2023 to staff processing requests for COVID-19 Funeral Assistance. All recipients of erroneous payments will be considered for debt collection unless a waiver is otherwise required pursuant to the Disaster Recovery Reform Act of 2018.

FEMA requests that the OIG consider this recommendation resolved and closed, as implemented.

Recommendation 3: Ensure that future iterations of the IAPPG and supporting procedures (a) provide consistent guidance on eligibility of funeral expenses for all future disaster declarations; and (b) allow for reimbursement of only necessary expenses and serious needs, consistent with the law.

Response: Concur. FEMA agrees that the agency's guidance must be consistent with the law and applied equitably, but reiterates that FEMA has broad statutory and regulatory authorities related to Funeral Assistance, providing the agency flexibility to expand current policy. Specifically, as outlined in the regulations found at 44 CFR § 206.119(c)(4)(iii), FEMA has flexibility to determine eligible costs for Funeral Assistance. Given the varied nature of disasters and the many different laws and customs related to funerals, burials, reinterments across the states, territories, and Tribal Nations, FEMA cannot guarantee that there will never again be a need for a disaster specific policy for funeral expenses.

FEMA Directive 112-12 explicitly allows for the development and issuance of interim policy "in limited and extraordinary circumstances...to address an urgent requirement." This directive also affirms that the interim guidance "will be incorporated into an existing or future policy, directive, or instruction" must be considered when developing the interim policy. In addition, consistent with Directive 112-12, between publications of the IAPPG, FEMA may develop interim policies or policy waivers as needed due to disaster-specific and time-sensitive challenges. Interim policies or policy waivers developed are then reviewed and considered for incorporation into the next published version of the IAPPG.

⁴ Section 5602 of the James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 (P.L. 117-263) modified the Disaster Recovery Reform Act of 2018 to require waiver of most debt owed by Individuals and Households Program applicants.



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Also, consistent with FEMA Directive 112-12, any updates to the IAPPG needed as a result of interim policy will be incorporated in future versions, if appropriate.

FEMA requests that the OIG consider this recommendation resolved and closed, as implemented.

Recommendation 4: Strengthen and monitor improvement of FEMA's COVID-19 Funeral Assistance training practices with particular focus on:

- distinguishing legitimate sources of potential duplication such as decedent's name and social security number from potential duplications that arise due to FEMA using a repurposed Individual Assistance processing system, with a data field such as damaged dwelling address;
- preventing FEMA from reimbursing expenses exceeding the maximum \$9,000 per decedent; and
- deducting financial assistance received from outside sources such as pre-need funeral arrangements, burial insurance, and assistance from other voluntary or government agencies.

Response: Concur. FEMA's IA Division, Cadre Management and Training Branch developed an eLearning training course, and provided it to FEMA Applicant Services Section personnel on April 3, 2023, as refresher training for staff processing COVID-19 Funeral Assistance. The course is based on the March 3, 2023, "COVID-19 Funeral Assistance Disaster Specific Operating Procedures."

The eLearning training course covers the following topics:

- Criteria used to identify potential sources of duplication;
- Policies related to only a single beneficiary for each decedent;
- Actions to take if multiple applicants apply for the same deceased individual;
- Criteria not to exceed maximum award limit of \$9,000 per decedent; and
- Policies and procedures related to applicants who receive assistance from other sources including insurance, pre-paid arrangements, and other voluntary or government agencies.

On June 16, 2023, FEMA sent the OIG documentation corroborating these efforts under a separate cover. FEMA requests that the OIG consider this recommendation resolved and closed, as implemented.

Recommendation 5: Ensure that FEMA provides its COVID-19 Funeral Assistance call center contractor the resources necessary to meet the quality control and production monitoring metrics as prescribed by its agreement with the contractor.

Response: Concur. FEMA IA Division, IHP identified process improvements for COVID-19 Funeral Assistance staff and took the following corrective actions:

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1. Launched Homeland Security Information Network support pages and granted access to the contractor on July 26, 2022, as a resource to improve access to outside agents, as well as enable rapid access to current guidance, standard operating procedures, and other resources.
2. Continues to make progress on improving the frequency and quality of quality control (QC) reporting and calibrations between FEMA and the contractor. For example, communication between contractors and APS QC teams is enhanced by assigning IA IHP staff to coordinate communication and assist with scheduling requests. In addition, calibration and training session scheduling were improved by requesting more contractor input prior to sessions and new sessions scheduled as of January 13, 2023, to meet the needs of the contractor. The quantity of QC inspections and frequency of reporting is being addressed through collaborative effort of APS QC and IA IHP to streamline access and distribution of QC monitoring reports enabling more effective real time coaching opportunities to improve contractor performance with full resolution anticipated by August 2023.

Estimated Completion Date: August 31, 2023.



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Appendix C
Examples of Reimbursed Ineligible Funeral Expenses

Location of COVID-19 Death	Total Award Issued	Ineligible Expenses Submitted	Sum of Ineligible Expenses	Award Amount if FEMA Followed IAPPG	Amount of Overpayment
MD	\$9,000	Two lead escort vehicles (\$400), limousine (\$560), horse and carriage (\$2,800)	\$3,760	\$6,245	\$2,755
FL	\$15,000 (two decedents)	Flowers (\$400), printed materials (\$1,755), two limousines (\$790)	\$2,945	\$12,055	\$2,945
NY	\$9,000	Flowers (\$727), printed materials (\$50), catered reception (\$1,300), gratuities (\$5)	\$2,082	\$7,435	\$1,565
OH	\$8,503	Three obituaries (\$1,878), 200 printed prayer cards (\$100), lead escort vehicle (\$95)	\$2,073	\$6,430	\$2,072
NV	\$6,772	Flowers (\$545), printed portraits and prayer cards (\$335), catered reception (\$1,025)	\$1,905	\$4,867	\$1,905
KY	\$9,000	Two obituaries (\$500), catered reception (\$1,150)	\$1,650	\$8,649	\$351
MD	\$6,863	Flowers (\$675), large-printed photo display (\$425), limousine (\$400)	\$1,500	\$5,363	\$1,500



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Location of COVID-19 Death	Total Award Issued	Ineligible Expenses Submitted	Sum of Ineligible Expenses	Award Amount if FEMA Followed IAPPG	Amount of Overpayment
TN	\$8,174	Flowers (\$494), printed programs and booklets (\$775), escort vehicle (\$200)	\$1,469	\$6,706	\$1,469
PA	\$11,286 (two decedents)	Two obituaries (\$1,261), printed register books and prayer cards (\$175)	\$1,436	\$9,850	\$1,436
PA	\$6,301	Three obituaries (\$971), flowers (\$156), printed memorial folders and register book (\$245)	\$1,372	\$4,929	\$1,372
IL	\$6,829	Flowers (\$550), printed memorial materials (\$790)	\$1,340	\$5,489	\$1,340
PA	\$5,814	Obituaries (\$1,309)	\$1,309	\$4,505	\$1,309
TX	\$7,602	Flowers (\$295), printed memorial materials and canvas portrait with portrait cards (\$965)	\$1,260	\$6,342	\$1,260
CA	\$9,000	Flowers (\$450), obituary with photo (\$723)	\$1,173	\$8,737	\$264
SC	\$8,627	Obituaries (\$325), flowers (\$500), limousines (\$300)	\$1,125	\$7,502	\$1,125

Source: DHS OIG analysis of FEMA COVID-19 Funeral Assistance applications submitted from April 12, 2021, through September 21, 2021



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Appendix D
Potential Monetary Benefits

Finding	Rec. No.	Funds to Be Put to Better Use	Questioned Costs – Unsupported Costs	Questioned Costs – Other	Total
FEMA Paid for COVID-19 Funeral Expenses the IAPPG Deems Ineligible	1	\$0	\$0	\$24,438,662	\$24,438,662
FEMA Issued Funeral Assistance Payments for the Same Decedent to Multiple Parties	2	\$0	\$0	\$1,348,546	\$1,348,546
FEMA Issued Funeral Assistance Payments Beyond the \$9,000 per Decedent Maximum	2	\$0	\$0	\$554,653	\$554,653
FEMA Staff Inconsistently Applied Documentation Review Guidance when Calculating and Issuing Funeral Assistance Awards	2	\$0	\$0	\$591,805	\$591,805
Total	N/A	\$0	\$0	\$26,933,666	\$26,933,666

Source: DHS OIG analysis of findings in this report



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Appendix E
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Appendix F
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