

FEMA Should Strengthen Its Policies and Guidelines for Determining Public Assistance Eligibility of Private Non-Profit Schools





DHS OIG HIGHLIGHTS

FEMA Should Strengthen Its Policies And Guidelines for Determining Public Assistance Eligibility of Private Non-Profit Schools

**September 20,
2017**

Why We Did This Audit

For Hurricane Katrina, FEMA awarded \$630.4 million for private non-profit (PNP) elementary and secondary schools in the Gulf Coast states of Louisiana, Mississippi, Alabama, and Florida. In a recent audit (OIG-16-135-D), we determined FEMA approved a PNP school in D'Iberville, Mississippi, for Public Assistance funds before properly determining its eligibility. The objective of our audit was to determine whether FEMA's policies are strong enough to prohibit unaccredited, unlicensed, unregistered, and non-state approved PNP schools from receiving Public Assistance funds.

What We Recommend

FEMA should strengthen its policies and guidelines for unaccredited, unlicensed, unregistered, and non-state approved PNP schools when determining eligibility for public assistance.

For Further Information:
Contact our Office of Public Affairs
at (202) 254-4100, or email us at

What We Found

The Federal Emergency Management Agency (FEMA) does not have effective policies and guidelines to prohibit officials of unaccredited, unlicensed, unregistered, and non-state approved PNP schools from receiving Federal Public Assistance funds. As a result, FEMA's current policies and guidelines increase the risk of improper payments.

This occurred because FEMA's regulations defer to states to regulate PNP schools. However, state requirements throughout the United States for non-public schools are not always stringent, and may lack the transparency to validate an applicant's eligibility.

Although FEMA recently revised its policies to require documented proof that a non-public school is "accredited or recognized by the state's department of education," we believe FEMA should —

(1) remove all ambiguity and require accreditation of the school by the state's department of education or an accrediting entity approved under state law; or

(2) strengthen its documentation requirements for a non-public school to substantiate it provides elementary or secondary education based on state law.

FEMA Response

FEMA officials agreed with our finding and recommendation. Appendix B includes FEMA's written response in its entirety.



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

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

MEMORANDUM FOR: David Bibo
Acting Assistant Administrator for Office of Policy,
Program Analysis, and International Affairs
Federal Emergency Management Agency



FROM: John E. McCoy II
Acting Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Strengthen Its Policies and Guidelines for
Determining Public Assistance Eligibility of PNP Schools*
Audit Report Number OIG-17-108-D

We audited Federal requirements for eligibility of Federal Emergency Management Agency (FEMA) Public Assistance grant funds for private non-profit (PNP) elementary and secondary educational facilities. For Hurricane Katrina, FEMA awarded \$630.4 million in grant funds for damages to PNP elementary and secondary schools in the Gulf Coast states of Louisiana, Mississippi, Alabama, and Florida. The awards provided 100 percent FEMA funding for debris removal, emergency protective measures, and permanent repairs to buildings and facilities. In a recent audit, we found that FEMA approved Federal disaster funds estimated at \$3.5 million prior to properly validating the PNP school's eligibility.¹ Our objective for this audit was to determine whether FEMA's policies are sufficient to prohibit unaccredited, unlicensed, unregistered, and non-state approved PNP schools from receiving Public Assistance funds.

We reviewed PNP school eligibility requirements for the states of Louisiana, Mississippi, Alabama, and Florida; and applicable Federal regulations and FEMA guidelines. There are approximately 3,746 non-public schools in these Gulf Coast states, and 59 received Federal funding (table 1).

¹ OIG-16-135-D, *FEMA Should Recover \$3.4 Million of the \$3.5 Million Awarded to Hope Academy for Hurricane Katrina Damages*, September 2016



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Table 1: Public Assistance Funds FEMA Awarded for Hurricane Katrina Damages to Private Non-profit Schools

State	Disaster Number	# of PNP Schools Awarded PA Funds	Federal Obligated (PNP K-12)
Florida	1602	3	\$ 165,566
Louisiana	1603	50	561,773,371
Mississippi	1604	6	68,474,071
Alabama	1605	0	0
Totals		59	\$630,413,008

Source: Office of Inspector General (OIG) analysis of Hurricane Katrina PNP school funding

Background

Hurricane Katrina was the worst economic, natural disaster in the history of America. In August 2005, the hurricane affected several states before and after making landfall three times along the United States Gulf Coast region (figure 1) reaching Category 5 at its peak.² The storm destroyed critical infrastructure, businesses, and neighborhoods. The death toll reached as high as 1,836. Federal legislation estimated that Hurricane Katrina damaged or destroyed approximately 700 schools and displaced 372,000 students.³ The storm had an unprecedented impact on both public and non-public schools.

² The Saffir–Simpson hurricane wind scale (SSHWS) classifies hurricanes that exceed the intensities of tropical depressions and tropical storms into five categories distinguished by the intensities of their sustained winds. The highest classification on the scale is Category 5 with winds exceeding 156 mph.

³ President Bush signed into law the *Hurricane Education Recovery Act* to provide assistance to students and schools, both public and private, affected by Hurricanes Katrina and Rita.



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Figure 1: Hurricane Katrina Image



Source: National Oceanic and Atmospheric Administration (NOAA)

Schools

There are many different types of schools, which vary in size, location, teaching philosophy, and education model. Schools may be public or non-public. The Department of Education in each state accredits and monitors public schools. States also have the power to regulate private schools, but do not require them to be accredited. States “may impose reasonable regulations for the control and duration of basic education.” Specifically, state legislatures at a minimum when regulating private schools, must:

1. respect the fundamental right of parents to direct the education of their children;



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2. protect the state's interest in an informed citizenry but avoid interference with religious beliefs unless compelling interests are at issue, and then only in the least restrictive manner; and
3. avoid comprehensive regulation of private education that would deprive parents of any choice in education.⁴

Homeschool

Traditionally, students have been educated within a classroom setting, but with the advancement of technology, school structures have changed. Today, there are several alternatives to traditional public and private schools including special purpose schools, virtual or online schools, and homeschool.

A network of parents who homeschool their children may group together to have classes, social events such as lectures, field trips, art classes, music instruction, and sports. The current state and Federal guidelines allow this type of assembly to form under the umbrella of a PNP and consider it a school eligible to receive Public Assistance funding.

Results of Audit

The Federal Emergency Management Agency (FEMA) should strengthen its policies and guidelines to prohibit unaccredited, unlicensed, unregistered, and non-state approved PNP schools from receiving Public Assistance grant funds from the Federal government. Title 44 Code of Federal Regulations (CFR) defines elementary and secondary educational institutions by referring to the definition within *The Elementary and Secondary Education Act of 1965* (ESEA), as amended. The definitions for both elementary and secondary schools include “nonprofit institutional day or residential school[s]...” that provide elementary or secondary education “...as determined under state law.”

FEMA recently revised its *Public Assistance Program and Policy Guide*, FP 104-009-2, April 2017 at page 132, to require documented “proof that the school is accredited or recognized by the State Department of Education.” This is a positive step. However, FEMA should further clarify its policy related to providing Public Assistance funds to PNP schools. In particular, when determining eligibility for Public Assistance grant funds, FEMA should limit it to accredited PNP schools; or require PNP schools to provide documentation sufficiently establishing that the school provides, or provided at the time of the disaster, elementary or secondary education under applicable state law.

⁴ U.S. Department of Education. “State Regulation of Private and Home Schools.” Appendix C: Legal History of the Regulation of Private Schools (2009) at page 336.



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FEMA's current policy requires either accreditation, or in lieu of being accredited, recognition of a PNP school by the state's Department of Education. Because PNP schools can receive accreditation from organizations other than the state, and state accreditation is not required, FEMA is at risk of making improper payments; enriching the applicants at taxpayers' expense; and wrongly approving otherwise ineligible applicants. Therefore, we recommend FEMA strengthen its policies and guidelines pertaining to providing disaster relief funds to PNP schools.

FEMA and State Guidance

According to 44 CFR 206.221 —

1. PNP facilities include PNP educational facilities that provide essential governmental type services to the general public (44CFR 206.221(e));
2. educational facility means “classrooms plus related supplies, equipment, machinery, and utilities of an educational institution necessary or appropriate for instructional, administrative, and support purposes, but does not include buildings, structures and related items used primarily for religious purposes or instruction” (44CFR 206.221(e)(1)); and
3. PNP organization means any nongovernmental agency or entity that currently has —
 - a. an effective ruling letter from the U.S. Internal Revenue Service (IRS), granting tax exemption under sections 501(c), (d), or (e) of the *Internal Revenue Code of 1954*, or
 - b. satisfactory evidence from the state that the nonrevenue producing organization or entity is a PNP one organized or doing business under state law (44 CFR 206.221(f)(1) and (2)).

FEMA's standards for approving the eligibility of PNP schools to request and receive Federal funding are not sufficiently stringent, especially when compared to public school requirements. Under current Federal guidelines, private schools, church schools, parochial schools, special purpose schools, virtual schools, summer schools, independent study, and home instruction programs meet the definition of non-public schools.

FEMA should consider requiring PNP schools to provide certain types of documentation to qualify for Federal public assistance such as:

- teacher and administrator licenses or certifications;



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- school term and attendance policies;
- curriculums;
- recordkeeping and records including:
 - ✓ annual applications,
 - ✓ compliance reports,
 - ✓ personnel data reports,
 - ✓ enrollment data reports, and
 - ✓ graduation data reports;
- health and safety requirements;
- an assessment system;
- graduation requirements; and
- on-site evaluations and monitoring by an accrediting entity.

Full accreditation, monitoring, and reevaluation by a state's Department of Education or a reputable accrediting entity hold schools accountable to provide a standard of transparency whereby a school must provide sufficient data to substantiate compliance. FEMA may use the reports of compliance with the requirements and standards to substantiate the legitimacy of the school.

Currently, FEMA's policies are not adequate to require a PNP school to sufficiently substantiate it provides primary and secondary education. A PNP school may provide a tax-exempt ruling letter from the IRS, obtained by its governing body or its parent organization; gather at one site; comply with compulsory attendance laws; identify itself as a PNP school; and receive Federal funding.

Once an organization receives exemption status from the state or IRS, the status remains in place unless the granting authority has a cause to revoke it. In addition, some PNP schools, such as church-related schools, have almost no annual IRS filing requirements.⁵ Not all states require licenses for teachers and administrators, or claim them as employees of the school. The school can issue IRS Form 1099 (independent contractor or self-employed income) and avoid payroll tax filings. If a PNP school is under the umbrella of a church, the same requirements extend to the school; so if the church is not required to file with the IRS, then neither is the school. Therefore, the school can claim to be a PNP school, meet the criteria in 44 CFR 206.221, provide minimum support, become an eligible applicant, and qualify for a FEMA Public Assistance grant.⁶

⁵ Tax Guide for Churches & Religious Organizations, Publication 1828 (Rev. 8-2015) Catalog Number 21096G, Department of the Treasury, Internal Revenue Service, has a list of required filings.

⁶ FEMA's assistance request review process separately confirms that the school facility receiving funds complies with the regulation's limits on religious purposes and instruction. 44 C.F.R. § 206.221(e)(1).



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Regulation of PNP Schools

FEMA guidelines defer to states to regulate PNP schools, and requirements for PNP schools are not always stringent and do not always require transparency. Four areas of state regulation of private schools include accreditation, registration, licensing, and approval. Each state regulates private schools at will depending on their individual circumstances, concerns, and policy prospectives.

Accreditation of Elementary and Secondary Education

Educational accreditation is a process that offers some assurance of the quality of educational institutions by an external body to determine whether a school meets applicable standards. In addition, the accreditation process evaluates the services, operations, and programs of educational institutions using set criteria for a sound educational program to ensure basic quality. The United States Department of Education does not have the authority to accredit educational institutions and/or programs, nor does it recognize accreditation agencies for elementary and secondary schools. As a result, state governments have autonomy and independence to regulate elementary, and secondary schools.

No state requires a non-public school to be accredited. In addition, only 16 states require a non-public school to register with the state, and only 6 states require licensing to operate a non-public school. Finally, only 13 states require state approval of non-public schools. Those states require a state-approved agency to certify that the non-public schools meet applicable state requirements, such as, among other factors —

- health and safety standards,
- specified instruction curriculums,
- certified teachers,
- sufficient length of school year/days,
- specified student-teacher ratio,
- adequate and appropriate condition of facilities, and
- compliance with record keeping and reporting.⁷

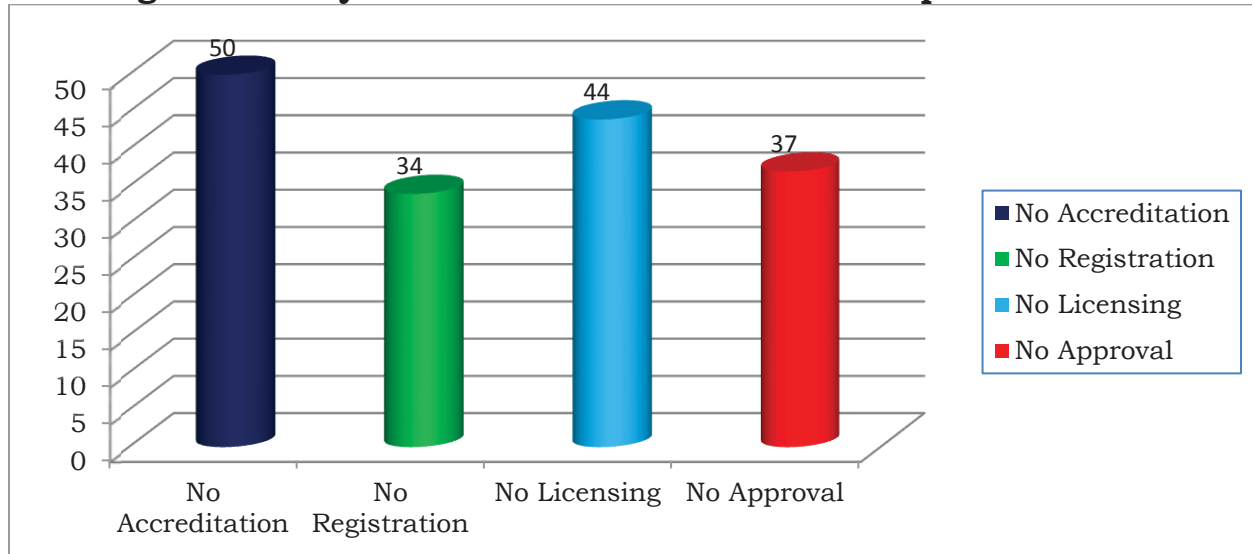
Only 13 states require state approval of a non-public school (figure 2).

⁷ Approval requirements vary depending on the state.



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Figure 2: Analysis of United States Laws for Non-public Schools



Source: OIG analysis of non-public schools laws

The four Gulf Coast states most affected by Hurricane Katrina — Louisiana, Mississippi, Alabama, and Florida — do not require accreditation, licensing, or approval from the state’s Board of Education. See table 2 for the requirements.

Table 2: Requirements for Gulf Coast States Non-Public Schools

State	Accreditation	Registration	Licensing	Approval
Florida (1602)	No	Yes	No	No
Louisiana (1603)	No	Yes*	No	No
Mississippi (1604)	No	No	No	No
Alabama (1605)	No	Yes+	No	No
*Required without approval through state				
+Except church private schools				

Source: OIG analysis

FEMA cannot require states to change their laws. However, pursuant to 44 CFR 1.8(b) and (c)(3), FEMA has the authority to review Federal regulations to determine the need for amendment or rescission because of the complexity of the rule or the need for review of language for clarity.

FEMA issued the *Public Assistance Program and Policy Guide*, FP 104-009-2, April 2017, and now requires documented “proof that the school is accredited or recognized by the State Department of Education” (p. 132). We believe this is a positive step; however, because schools can receive accreditation from organizations other than the state and no states require accreditation, FEMA



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needs requirements that are more stringent for those PNP schools not accredited by the state's Department of Education.

States require accredited PNP schools to meet rigorous transparent accountability standards including licensed administrators, trained evaluators, recordkeeping, monitoring, and compliance reporting. Therefore, we recommend FEMA —

- strengthen policies and procedures pertaining to the eligibility of PNP schools not accredited and licensed by the state's Department of Education, or an accrediting entity approved under state law; or
- strengthen its documentation requirements PNP schools need to submit to substantiate they provide elementary or secondary education based on state law, to limit undeserving payments and to an otherwise ineligible applicant.

Hope Academy Example

FEMA awarded Hope Academy, a PNP, in D'Iberville, Mississippi \$3.5 million for Hurricane Katrina damages before properly determining the school's eligibility. According to the FEMA *Public Assistance Guide* (FEMA-322, June 2007, p. 92), Federal and state personnel will review each request for public assistance to ensure applicant eligibility. However, FEMA lacked a consistent process for validating and verifying documents presented to prove Hope Academy's eligibility.

Furthermore, we found that FEMA lacked adequate policies and guidelines to prohibit officials of an unaccredited and unlicensed PNP school from receiving Federal funds. Mississippi did not require accreditation, registration, licensing, or approval from the state's Board of Education for PNP schools. We recommended that FEMA recover \$3.4 million, because it failed to properly obtain credible and sufficient evidence to support that Hope Academy met all Federal eligibility requirements before awarding the grant. During this audit, Hope Academy finally provided FEMA with sufficient evidence to prove it was a PNP operating when Hurricane Katrina occurred.

Summary

FEMA does not have adequate policies and guidelines to determine whether a PNP school is an eligible applicant. Further, state requirements for PNP schools within the United States are not always clear, consistent, and stringent enough to ensure accountability. Without stronger policies and guidelines concerning PNP schools' eligibility, Federal tax dollars are at risk of fraud, waste, and



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abuse. In addition, FEMA policies and guidelines increase the potential for improper payments.

Subsequent to our exit conference, FEMA agreed that it needs more stringent policies and guidelines pertaining to documentation requirements to determine eligibility of PNP schools. FEMA provided a list of examples of documentation that a PNP school may submit to substantiate it provides elementary or secondary education as determined under state law. The list includes:

- documentation from the state's Department of Education certifying applicant operated as a PNP school at the time of the disaster;
- documentation demonstrating compliance with the state's compulsory school attendance laws;
- a school-year calendar developed before the disaster;
- documentation of school budget at time of disaster;
- a complete list of students and teachers at the time of the disaster;
- a list of education instruction related property and equipment owned by the PNP school at the time of the disaster;
- tax records for the PNP school;
- documents reflecting school curriculum, transcripts, health and safety, disciplinary, or other records kept for students;
- tuition receipts;
- financial statements;
- accreditation documents;
- commencement documents; and
- state's Department of Education electronic and paper homeschool declaration or registration forms.

FEMA may consider this non-exhaustive list or other information in potential future policy guidance. Additionally, FEMA may independently validate documentation received from PNP school applicants with Federal, state, and county education officials, as well as using electronic sources such as the U.S. Department of Education search tool for private schools.⁸ We agree that the implementation of such substantive efforts will mitigate FEMA's risk against future fraud, waste, and abuse.

⁸ FEMA cited the U.S. Department of Education, Institute of Education Sciences (IES), National Center for Education Statistics, *Private School Universe Survey* (2017), <https://nces.ed.gov/surveys/pss/privateschoolsearch/>, as an electronic source it would use. IES is a non-partisan and independent research arm of the U.S. Department of Education.



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Recommendation

We recommend, to limit potential unentitled applicants from receiving Federal funds, that the FEMA Assistant Administrator for the Recovery Directorate strengthen its policies and guidelines pertaining to PNP schools eligibility for Public Assistance as follows:

1. ensure only PNP schools accredited by the state department of education, or an accrediting entity approved under state law receive Public Assistance funds; or
2. impose more stringent documentation requirements on unaccredited PNP schools to sufficiently substantiate they provide elementary or secondary education based on state law.

Discussion with Management and Audit Follow-Up

We discussed the results of our review with FEMA officials. We also provided a draft report in advance to these officials and discussed it at the exit conference on March 16, 2017. We included the officials' comments, as applicable, in the body of the report.

The Office of Emergency Management Oversight major contributors to this report are Larry Arnold, Director; Melissa Powe Williams, Audit Manager; and Mark Phillips, Independent Reference Reviewer.

Please call me with any questions at (202) 254-4100, or your staff may contact Paul Wood, Acting Deputy Assistant Inspector General, at (202) 254-4100 or Larry Arnold, Director, Gulf Coast Regional Office, at (228) 822-0387.

Evaluation of Management Comments

FEMA provided a written response on May 22, 2017, and agreed with our finding and recommendation (appendix B). FEMA expects to complete its proposed corrective actions to close the recommendation by February 28, 2018. Therefore, we consider the recommendation resolved and open. We will post the final report on our website, including FEMA's formal comments as an appendix to the report. We will close the recommendation when we receive and review documentation that FEMA has completed its proposed corrective actions. Please provide our office documentation necessary to inform us about the status of the open recommendation by February 28, 2018, the estimated completion date of proposed action.



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Appendix A

Objective, Scope and Methodology

We audited Federal requirements for eligibility of Federal Emergency Management Agency (FEMA) Public Assistance grant funds for PNP elementary and secondary educational facilities. Our audit objective was to determine whether FEMA's policies are strong enough to prohibit unaccredited, unlicensed, unregistered, and non-state approved PNP schools from receiving Public Assistance funds. For Hurricane Katrina, FEMA awarded \$630.4 million for PNP elementary and secondary schools in the Gulf Coast states of Louisiana, Mississippi, Alabama, and Florida. The award provided 100 percent FEMA funding for debris removal, emergency protective measures, and permanent repairs to buildings and facilities. Our audit covered the period August 28, 2005, to September 26, 2016.

We reviewed non-public school eligibility requirements of the states of Louisiana, Mississippi, Alabama, and Florida; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures considered necessary under the circumstances to accomplish our objective. We performed an assessment of FEMA's internal controls applicable to its grant activities related to PNP schools and found they were not adequate.

We conducted this performance audit between September 2016 and March 2017 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those 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 upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objective. Unless stated otherwise in this report, we applied the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.



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Appendix B
FEMA's Response to Report

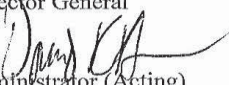
U.S. Department of Homeland Security
Washington, DC 20472



FEMA

MAY 22 2017

MEMORANDUM FOR: John E. McCoy II
Assistant Inspector General (Acting)
Office of Emergency Management Oversight
Office of Inspector General

FROM: David Bibb 
Associate Administrator (Acting)
Office of Policy & Program Analysis

SUBJECT: Management's Response to OIG Draft Report: "FEMA Should
Strengthen its Policies and Guidelines for Determining Public
Assistance Eligibility of Non-Profit Schools"
(Project No. OIG-17-001)

Thank you for the opportunity to review and 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.

The OIG recognized FEMA's policy to require proof that a school is accredited or recognized by the State Department of Education. FEMA works to align its requirements with existing statutes while remaining focused on effectively delivering services to disaster survivors, and in this instance, FEMA defines an elementary or secondary school consistent with the Elementary and Secondary Education Act, and recognizes that the U.S. Department of Education generally defers to states to set their standards of education. As such, FEMA would not set a restrictive standard for public assistance (PA) eligibility by requiring private non-profit schools to be accredited when states may not otherwise mandate it. There could be instances when a school may not meet accreditation standards based on elements of financial hardship or poor performance, but still provides educational services to the community that need to be restored following a disaster. Therefore, FEMA does not support an accreditation requirement for PA eligibility that would preclude assistance to such applicants.

FEMA recognizes that documentation of eligibility is a critically important function, requires a deliberative approach, and necessitates stakeholder engagement. To that end, FEMA engaged with the U.S. Department of Education on this matter, and is committed to continued collaboration with internal and external stakeholders to better educate localities on disaster preparedness and grant administration.

The Draft Report contained a single recommendation with which FEMA concurs. Please see the attached for our detailed response to the recommendation.



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Again, thank you for the opportunity to review and comment on this Draft Report. Please feel free to contact Gary Mckeeon, Director of FEMA's Audit Liaison Office at 202-646-1308 with any questions or concerns. Technical comments were previously provided under separate cover. We look forward to working with you in the future.



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**Attachment: DHS Management Response to Recommendations
Contained in OIG-17-001-EMO-FEMA Draft Report**

Recommendation 1: We recommend that the FEMA Acting Assistant Administrator for Office of Policy, Program Analysis, and International Affairs strengthen policies and guidelines pertaining to non-profit schools eligibility for Public Assistance to

- (1) require accreditation by the State Department of Education, or an accrediting entity approved under State law; or
- (2) impose more stringent documentation requirements on PNP schools to substantiate they provide elementary or secondary education based on state law to limit potential unentitled applicants from receiving Federal funds.

Response: Concur. FEMA agrees elements associated with documenting eligibility can be enhanced, and is examining ways to make improvements. The first prong of OIG's recommendation would require a regulatory change in order to effect a change in policy. FEMA's Assistant Administrator for Recovery will address OIG's recommendation through more detailed policy guidance.

We agree a thoughtful and deliberative policy improvement process involves dialogue with internal and external stakeholder before crafting or finalizing a change to guidance. FEMA's Recovery Directorate has already engaged with the U.S. Department of Education and will continue to work with its stakeholders to determine the most efficient and effective way to further improve the process of documenting these types of eligibility determinations.

Milestones	
Engage with the Department of Education	Completed
Research potential documentation requirements	September 2017
Engage with internal and external stakeholders	December 2017
Finalize guidance language	January 2018
Internal review and issue guidance	February 2018

Estimated Completion Date: February 28, 2018



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Appendix C
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