

Office of the Auditor General
Performance Audit Report

**Flint Water Service Line Replacement
Expenditures**
Department of Environmental Quality

June 2018



The auditor general shall conduct post audits of financial transactions and accounts of the state and of all branches, departments, offices, boards, commissions, agencies, authorities and institutions of the state established by this constitution or by law, and performance post audits thereof.

Article IV, Section 53 of the Michigan Constitution



OAG

Office of the Auditor General

Report Summary

*Performance Audit
Flint Water Service Line Replacement
Expenditures
Department of Environmental Quality
(DEQ)*

Report Number:
761-3017-17

Released:
June 2018

On January 5, 2016, Governor Rick Snyder declared a state of emergency for Genesee County (referred to as the Flint declaration of emergency) due to the ongoing health and safety issues caused by elevated lead levels in the City of Flint's drinking water. On March 28, 2017, a U.S. district judge approved a settlement agreement that required the State to allocate \$87 million and set aside an additional \$10 million in reserves to pay for the replacement of residential lead and galvanized water service lines in the City of Flint. Public Act 340 of 2016 requires the Office of the Auditor General (OAG) to conduct a preliminary audit of the City of Flint's use of the initial \$10 million of the \$25 million appropriated for water service line removal based on a signed grant agreement between the State and the City of Flint. The settlement agreement required the State to request the OAG to conduct annual financial and performance audits of DEQ's administration of the payments or reimbursements described in paragraph 23 of the agreement. This audit addresses both requirements and is our first report on the expenditures of these funds.

Audit Objective			Conclusion
Objective #1: To determine the appropriateness of DEQ's administrative process to issue payments or reimbursements for the Flint water service line replacements.			Appropriate
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.			Not applicable.

Audit Objective			Conclusion
Objective #2: To determine the appropriateness of DEQ's expenditure of the Flint water service line replacement appropriations as of March 31, 2018.			Appropriate
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.			Not applicable.

Audit Objective			Conclusion
Objective #3: To report DEQ's expenditures of the Flint water service line replacement appropriations.			Information provided
Findings Related to This Audit Objective	Material Condition	Reportable Condition	Agency Preliminary Response
None reported.		Not applicable.	
Exhibits Related to This Audit Objective			
<u>Exhibit #1</u> - Expenditures of Appropriations <u>Exhibit #2</u> - Summary of Replacements and Excavations by Phase <u>Exhibit #3</u> - Summary of Replacements and Excavations by Zip Code <u>Exhibit #4</u> - City of Flint Phase Four Zone Map			

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Doug A. Ringler, CPA, CIA
Auditor General

June 27, 2018

The Honorable Dave Hildenbrand, Chair
Senate Appropriations Committee
State Capitol Building
Lansing, Michigan

The Honorable Laura Cox, Chair
House Appropriations Committee
State Capitol Building
Lansing, Michigan

The Honorable Vincent Gregory, Min. Vice Chair
Senate Appropriations Committee
Connie B. Binsfeld Building
Lansing, Michigan

The Honorable Fred Durhal III, Min. Vice Chair
House Appropriations Committee
Anderson House Office Building
Lansing, Michigan

Ms. C. Heidi Grether, Director
Department of Environmental Quality
Constitution Hall
Lansing, Michigan

Dear Senators Hildenbrand and Gregory, Representatives Cox and Durhal, and Ms. Grether:

This is our performance audit report on the Flint Water Service Line Replacement Expenditures, Department of Environmental Quality (DEQ).

Public Act 340 of 2016 requires the Office of the Auditor General (OAG) to conduct a preliminary audit of the City of Flint's use of the initial \$10 million of the \$25 million appropriated for water service line removal based on a signed grant agreement between the State and the City of Flint. The Act also requires the OAG to conduct a final audit of the City of Flint's use of these funds by January 1, 2020. The settlement agreement required the State to request the OAG to conduct annual financial and performance audits of DEQ's administration of the payments or reimbursements described in paragraph 23 of the agreement. This is the first of the reports required annually.

We appreciate the courtesy and cooperation extended to us during this audit.

Sincerely,

Doug Ringler
Auditor General

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AUDIT OBJECTIVES, CONCLUSIONS, AND FINDINGS

APPROPRIATENESS OF ADMINISTRATIVE PROCESS FOR FLINT WATER SERVICE LINE REPLACEMENTS

BACKGROUND

The Flint Action and Sustainability Team (FAST), consisting of members of the Michigan National Guard, coordinated activities among the City of Flint, State and federal departments and agencies, and other stakeholders for the excavation of water service lines. FAST, whose mission ended on January 5, 2018, was replaced with the following two new oversight contracts:

- Effective December 20, 2017, the City of Flint entered into a 12-month contract with AECOM to provide program management services related to water service line replacement activities.
- Effective October 25, 2017, the Office of Internal Audit Services entered into a contract with Deloitte to assist in providing necessary payment and compliance oversight, as well as the monitoring of the use of design and construction funds appropriated for the Flint water emergency.

We will evaluate the effectiveness of the two new oversight contracts during our next Flint Water Service Line Replacement Expenditures audit.

AUDIT OBJECTIVE

To determine the appropriateness of the Department of Environmental Quality's (DEQ's) administrative process to issue payments or reimbursements for the Flint water service line replacements.

CONCLUSION

Appropriate.

FACTORS IMPACTING CONCLUSION

- We did not identify any internal control* weaknesses in DEQ's administrative process to issue payments or reimbursements for the Flint water service line replacements.

* See glossary at end of report for definition.

APPROPRIATENESS OF EXPENDITURE OF FLINT WATER SERVICE LINE REPLACEMENT APPROPRIATIONS AS OF MARCH 31, 2018

AUDIT OBJECTIVE

To determine the appropriateness of DEQ's expenditure of the Flint water service line replacement appropriations as of March 31, 2018.

CONCLUSION

Appropriate.

**FACTORS
IMPACTING
CONCLUSION**

- We did not identify any significant errors in our review of the supporting documentation for the audited transactions.

EXPENDITURES OF FLINT WATER SERVICE LINE REPLACEMENT APPROPRIATIONS

BACKGROUND

Public Act 340 of 2016 requires the Office of the Auditor General (OAG) to conduct a preliminary audit of the City of Flint's use of the initial \$10 million of the \$25 million appropriated for water service line removal based on a signed grant agreement between the State and the City of Flint. The Act also requires the OAG to conduct a final audit of the City of Flint's use of these funds by January 1, 2020. The settlement agreement* required the State to request the OAG to conduct annual financial* and performance audits* of DEQ's administration of the payments or reimbursements described in paragraph 23 of the agreement until January 1, 2020. Due to the ongoing nature of the audit, not all reported expenditures were audited by the end of our fieldwork. Reported expenditures not subject to audit during the current audit will be considered for audit during our next audit of the Flint Water Service Line Replacement Expenditures.

AUDIT OBJECTIVE

To report DEQ's expenditures of the Flint water service line replacement appropriations.

CONCLUSION

Information provided.

FACTORS IMPACTING CONCLUSION

- We reported DEQ's expenditures of the appropriations as of March 31, 2018.

* See glossary at end of report for definition.

SUPPLEMENTAL INFORMATION, INCLUDING OBSERVATIONS

Exhibit #1

FLINT WATER SERVICE LINE REPLACEMENT EXPENDITURES

Department of Environmental Quality (DEQ)

Expenditures of Appropriations

As of March 31, 2018

Public Act 340 of 2016

Appropriated: \$25,000,000

Authorized Uses: Sections 303(1) and 303(3)

Section 303(1): DEQ shall grant \$25 million to a city in which a declaration of emergency due to drinking water contamination was issued. The funds shall be provided for water service line removal based on a signed grant agreement between the State and the city.

Section 303(3): A total of \$5 million, of the \$25 million, shall be paid to the city upon execution of the grant agreement. Additional funding will be provided on a reimbursement basis.

Expenditures By Authorized Use Category

	<u>Funding Allocation</u>	<u>Total Expenditures</u>	<u>Expenditures Subject to Review</u>
Water Service Line Replacement - Grant (1)	\$20,000,000	\$20,000,000	\$20,000,000
Water Service Line Replacement - Advance (2)	<u>5,000,000</u>	<u>5,000,000</u>	<u>3,732,623*</u>
Total	<u>\$25,000,000</u>	<u>\$25,000,000</u>	<u>\$23,732,623</u>

*As of March 31, 2018, the City of Flint submitted invoices to DEQ totaling \$3.7 million of the \$5 million advance. Invoices submitted to DEQ after our audit period will be subject to review in the next Flint Water Service Line Replacement Expenditures audit.

(1) Water Service Line Replacement - Grant:

Audit Methodology and Results

We reviewed 19 judgmentally and 21 randomly selected expenditures totaling \$4,115,000 and determined that they were appropriately supported, approved, and charged to the appropriation. We did not identify any errors.

Observations*

None

(2) Water Service Line Replacement - Advance:

Audit Methodology and Results

We reviewed 10 randomly selected transactions and 15 randomly selected employees' payroll costs totaling \$727,681 and determined that they were appropriately supported, approved, and charged to the appropriation. We did not identify any errors.

Observations

None

This exhibit continued on next page.

* See glossary at end of report for definition.

Public Act 33 of 2017

Appropriated: \$100,000,000

Authorized Uses: Section 301

DEQ shall allocate \$100 million in federal funding, Water Infrastructure Improvements for the Nation (WIIN), for the drinking water declaration of emergency. These funds shall be used for water treatment plant improvements, water service line replacement, distribution system upgrades, corrosion control, and other infrastructure needs.

Expenditures By Authorized Use Category

	Funding Allocation	Total Expenditures	Expenditures Subject to Review
Water Service Line Replacement	\$ 20,000,000	\$2,010,665	\$2,010,665
Other Infrastructure Needs	80,000,000	754,591	
Total	<u>\$100,000,000</u>	<u>\$2,765,256</u>	<u>\$2,010,665</u>

Water Service Line Replacement:

Audit Methodology and Results

We reviewed 7 judgmentally selected expenditures totaling \$1,401,355 and determined that they were appropriately supported, approved, and charged to the appropriation. We did not identify any errors.

Observations

None

Source: The OAG prepared this exhibit based on the specified Public Acts and information obtained from the Michigan Administrative Information Network* (MAIN), the Statewide Integrated Governmental Management Applications* (SIGMA), and WIIN bank statements.

* See glossary at end of report for definition.

FLINT WATER SERVICE LINE REPLACEMENT EXPENDITURES
 Department of Environmental Quality (DEQ)
 Summary of Replacements and Excavations by Phase
As of February 27, 2018

The settlement agreement requires that the City of Flint shall have conducted the following excavations:

- A minimum of 6,000 households by January 1, 2018.
- A minimum of 12,000 households by January 1, 2019.
- A minimum of 18,000 households by January 1, 2020.

Phase	Service Lines Replaced	Excavations - Copper to Copper ¹	Hydro-Excavations - Copper to Copper ²	Hydro-Excavations - (Full Excavation Needed) ³	Total Excavations Completed
One	40 ⁴	3	0	0	43
Two	177	38	0	0	215
Three	477	214	2	5	698
Four	5,380	1,264	1,128	3,521	11,293
Total	<u>6,074</u>	<u>1,519</u>	<u>1,130</u>	<u>3,526</u>	<u>12,249</u>

¹Full excavations that identified a copper pipe composition resulting in no additional excavations or water service line replacements.

²Hydro-excavations that identified a copper pipe composition resulting in no additional excavations or water service line replacements.

³Hydro-excavations that did not identify a copper pipe composition that will require additional excavations or water service line replacements.

⁴The U.S. Environmental Protection Agency funded water service line replacements for 6 homes.

As of February 27, 2018, the City of Flint and DEQ have satisfied the January 1, 2018 and January 1, 2019 excavation requirements.

Source: The OAG prepared this exhibit based on information obtained from DEQ and water service line replacement data obtained from the Flint Service Line Replacement Data Management System.

FLINT WATER SERVICE LINE REPLACEMENT EXPENDITURES
 Department of Environmental Quality (DEQ)
 Summary of Replacements and Excavations by Zip Code¹
As of February 27, 2018

Zip Code	Active Water Accounts	Service Lines Replaced	Excavations Completed - Copper to Copper ²	Hydro-Excavations Completed - Copper to Copper ³	Active Water Accounts Remaining ⁴
48502	417	0	0	0	417
48503	7,760	1,647	455	191	5,467
48504	6,165	1,416	243	65	4,441
48505	4,736	960	145	224	3,407
48506	4,793	1,101	241	263	3,188
48507	5,037	950	435	387	3,265
48509	2	0	0	0	2
48529	10	0	0	0	10
48532	619	0	0	0	619
Total	<u>29,539</u>	<u>6,074</u>	<u>1,519</u>	<u>1,130</u>	<u>20,816</u>

¹This exhibit does not include hydro-excavation addresses that resulted in an unknown, lead, or galvanized pipe composition as shown in Exhibit #2. These addresses are not complete and will require a full excavation to determine pipe composition. These addresses are included in the Active Water Accounts Remaining column.

²Full excavations that identified a copper pipe composition resulting in no additional excavations or water service line replacements.

³Hydro-excavations that identified a copper pipe composition resulting in no additional excavations or water service line replacements.

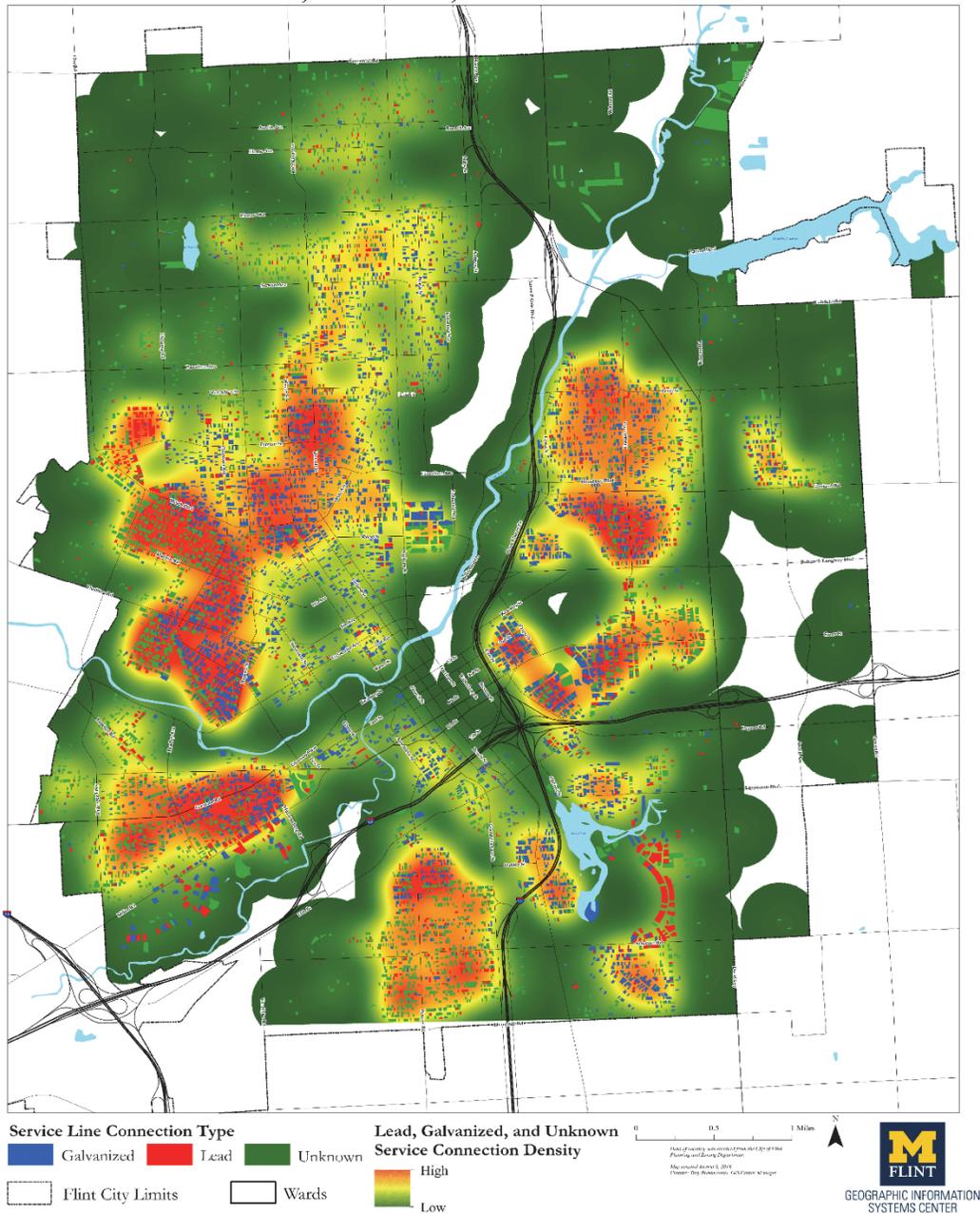
⁴Active water accounts remaining, as of February 27, 2018, that will require hydro-excavations or excavations to determine pipe compositions.

Source: The OAG prepared this exhibit based on a list of all active water accounts, as of February 27, 2018, obtained from the City of Flint Treasurer's office, and water service line replacement data obtained from the Flint Service Line Replacement Data Management System.

FLINT WATER SERVICE LINE REPLACEMENT EXPENDITURES
 Department of Environmental Quality
 City of Flint Phase Four Zone Map

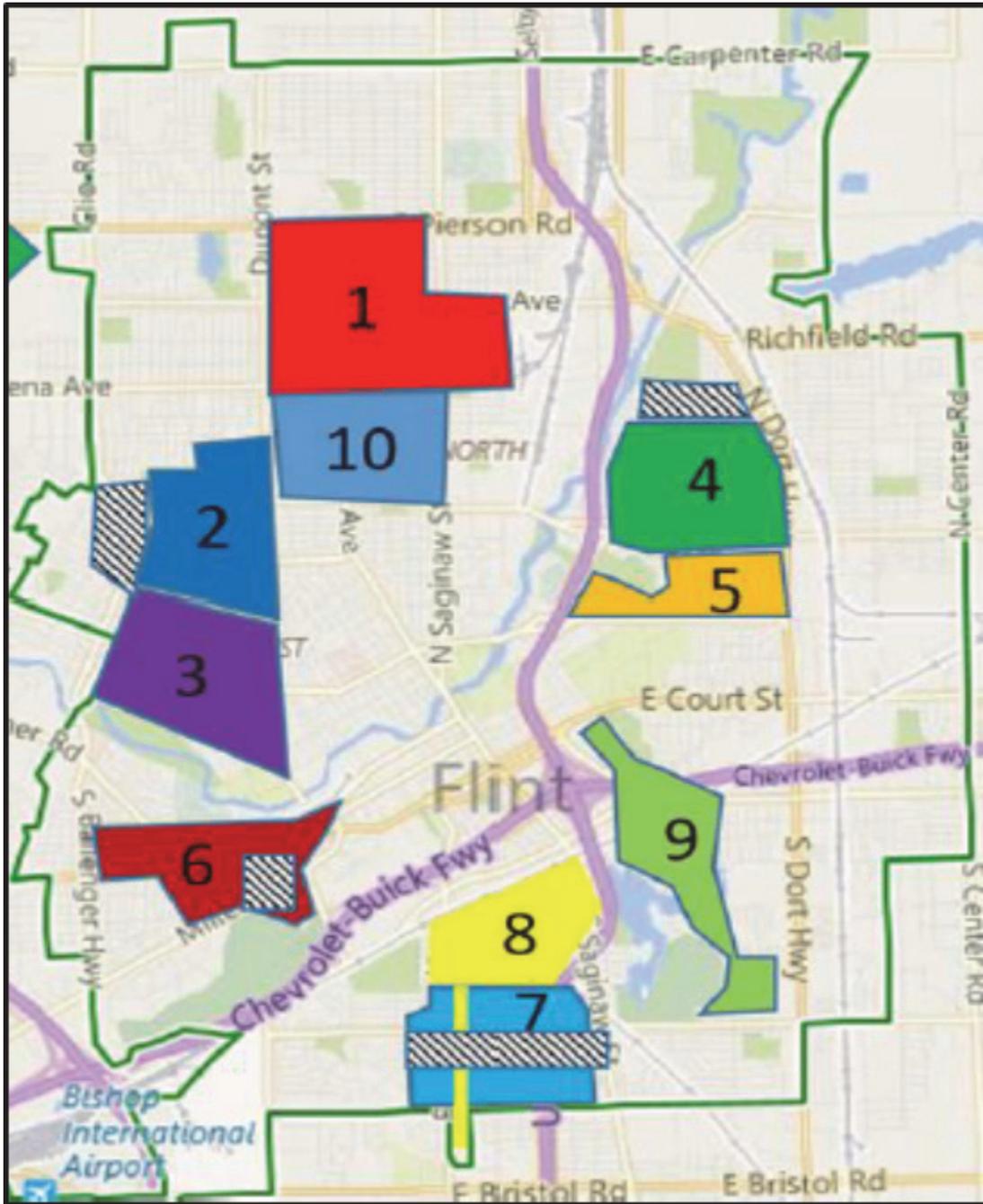
This exhibit represents the scope of the FAST Start Program's Phase Four water service line replacement activities that focused on neighborhoods with the highest concentrations of lead-tainted pipes. Once identified, the FAST Start Program separated Phase Four into 10 separate zones.

**Occupied Housing
 with Lead, Galvanized, and Unknown Connections**



This exhibit continued on next page.

FLINT WATER SERVICE LINE REPLACEMENT EXPENDITURES
Department of Environmental Quality
City of Flint Phase Four Zone Map



Source: University of Michigan - Flint Geographic Information Systems Center and the FAST Start Program.

DESCRIPTION

On January 5, 2016, Governor Rick Snyder declared a state of emergency for Genesee County (referred to as the Flint declaration of emergency) due to the ongoing health and safety issues caused by elevated lead levels in the City of Flint's drinking water. The state of emergency expired on August 14, 2016.

On March 28, 2017, a U.S. district judge approved a settlement agreement that required the State to allocate \$87 million and set aside an additional \$10 million in reserves to pay for the replacement of residential lead and galvanized water service lines in the City of Flint. In accordance with the settlement agreement, 18,000 residential water service lines must be excavated by January 1, 2020. As of February 27, 2018, a total of 12,249 excavations were completed (see Exhibit #2) and approximately 20,816 residential addresses still require pipe composition verification (see Exhibit #3).

The six-phase, three-year program, referred to as the FAST Start Program, will excavate 6,000 residential water service lines per year for a total of 18,000 lines excavated by January 1, 2020. FAST consisted of members of the Michigan National Guard and was established to coordinate the FAST Start Program activities among the City of Flint, State and federal departments and agencies, and other stakeholders.

Phase One of the FAST Start Program began in March 2016 and targeted high-risk households in Flint for lead water service line removal and replacement. High-risk households include those with children under age 6, children with elevated blood lead levels, pregnant women, senior citizens, residential day care facilities, people with compromised immune systems, and households where water tests indicate high levels of lead at the tap.



Hydro-excavation
Source: DEQ



Hydro-excavation
Source: DEQ

Phase One was primarily funded by Public Act 3 of 2016 expenditures that were subject to review in our Flint Emergency Expenditures audits issued in July 2016 (000-2016-16) and January 2017 (000-2016-17).

Phases Two and Three of the FAST Start Program began in August 2016 and continued to focus on high-risk households. Phases Two and Three were funded with a \$5 million advance appropriated in Public Act 340 of 2016. Phase Three introduced hydro-excavation, a method of digging utilizing pressurized water and a vacuum system to quickly and safely expose pipe materials currently underground. Hydro-excavations provided a more efficient method to verify the underground pipe composition without having to complete a full excavation.

Phase Four began in May 2017 focusing on 10 zones within the City of Flint that were identified with the highest concentrations of lead-tainted pipes (see Exhibit #4). Phase Four was funded with \$20 million from Public Act 340 of 2016 and \$20 million from Public Act 33 of 2017.

Public Act 340 of 2016 requires the OAG to conduct a preliminary audit of the City of Flint's use of the initial \$10 million of the \$25 million appropriated for water service line removal based on a signed grant agreement between the State and the City of Flint. The Act also requires the OAG to conduct a final audit of the City of Flint's use of these funds by January 1, 2020. The settlement agreement required the State to request the OAG to conduct annual financial and performance audits of DEQ's administration of the payments or reimbursements described in paragraph 23 of the agreement until January 1, 2020. This is our first report on the expenditures of these funds.

AUDIT SCOPE, METHODOLOGY, AND OTHER INFORMATION

AUDIT SCOPE

To determine if DEQ's administrative process to issue payments or reimbursements for the Flint water service line replacements was appropriate and if the expenditures charged to the Flint water service line replacement appropriations were appropriate and to report those expenditures. Our audit was limited to expenditures reported by March 31, 2018 and funded by Public Act 340 of 2016 and Public Act 33 of 2017.

Due to the ongoing nature of the audit, not all reported expenditures were audited by the end of our fieldwork. Reported expenditures not subject to audit during the current audit will be considered for audit during our next audit of the Flint Water Service Line Replacement Expenditures, unless otherwise noted. We conducted this performance audit in accordance with 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 on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

PERIOD

Our audit procedures, which included a preliminary survey, audit planning, audit fieldwork, report preparation, and quality assurance, generally covered August 1, 2017 through March 31, 2018.

METHODOLOGY

In this initial audit, we conducted a preliminary survey to gain an understanding of the Flint water service line replacement process and to establish our audit objectives, scope, and methodology. During our preliminary survey, we:

- Interviewed members of the FAST Start Program to obtain an understanding of the water service line replacement process.
- Interviewed various City of Flint management and staff to obtain an understanding of Flint's administrative process to submit water service line replacement invoices to DEQ for expenditure reimbursement.
- Reviewed the settlement agreement and Public Act 340 of 2016 to gain an understanding of the Flint water service line replacement requirements.
- Observed City of Flint activities related to permit processing, water service line replacements, water service line inspections, and accounting.

OBJECTIVE #1

To determine the appropriateness of DEQ's administrative process to issue payments or reimbursements for the Flint water service line replacements.

To accomplish this objective, we:

- Interviewed DEQ management and staff to obtain an understanding of DEQ's administrative process to issue payments or reimbursements for the Flint water service line replacements.
- Evaluated DEQ's administrative process to ensure the appropriateness of payments made or reimbursements issued for Flint water service line replacement activities.
- Tested payments made or reimbursements issued for Flint water service line replacement activities to ensure that DEQ's administrative process was consistently followed. Our sample was randomly and judgmentally selected. Therefore, we could not project the results to the overall population.

OBJECTIVE #2

To determine the appropriateness of DEQ's expenditure of the Flint water service line replacement appropriations as of March 31, 2018.

To accomplish this objective, we:

- Reviewed source documentation supporting selected expenditures to ensure that DEQ properly reimbursed the City of Flint for hydro-excavations, water service line replacements, and restoration services. Our sample was randomly and judgmentally selected. Therefore, we could not project the results to the overall population.
- Validated the prices charged on the contractor invoices to the prices listed in the contract between the contractors and the City of Flint. Our sample was randomly and judgmentally selected. Therefore, we could not project the results to the overall population.

OBJECTIVE #3

To report DEQ's expenditures of the Flint water service line replacement appropriations.

To accomplish this objective, we:

- Obtained the account coding used by DEQ for expenditure of appropriations.
- Extracted the expenditures charged to the appropriations from MAIN and SIGMA.

- Reconciled expenditure totals to bank statements, contractor invoices, and City of Flint financial status reports.

CONCLUSIONS

We base our conclusions on our audit efforts and any resulting material conditions*, reportable conditions*, or observations.

**AGENCY
RESPONSES**

Not applicable.

**SUPPLEMENTAL
INFORMATION**

Our audit report includes supplemental information presented as Exhibits #1 through #4.

Occasionally, amounts appropriated, funding allocations, total expenditures, or expenditures subject to review may change between reports. In most instances, this is a result of agency coding changes, expenditure transfers, or errors identified during our review of expenditures. Exhibits are adjusted as we become aware of these changes.

* See glossary at end of report for definition.

GLOSSARY OF ABBREVIATIONS AND TERMS

DEQ	Department of Environmental Quality.
FAST	Flint Action and Sustainability Team.
financial audit	An audit that is designed to provide reasonable assurance about whether the financial schedules of an audited entity are presented fairly, in all material respects, in accordance with the applicable financial reporting framework.
internal control	A process, effected by those charged with governance, management, and other personnel, designed to provide reasonable assurance about the achievement of the entity's objectives with regard to the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.
material condition	A matter that, in the auditor's judgment, is more severe than a reportable condition and could impair the ability of management to operate a program in an effective and efficient manner and/or could adversely affect the judgment of an interested person concerning the effectiveness and efficiency of the program.
Michigan Administrative Information Network (MAIN)	The State's automated administrative management system that supported accounting, purchasing, and other financial management activities through fiscal year 2017.
OAG	Office of the Auditor General.
observation	A commentary that highlights certain details or events that may be of interest to users of the report. An observation may not include the attributes (condition, effect, criteria, cause, and recommendation) that are presented in an audit finding.
performance audit	An audit that provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

reportable condition	A matter that, in the auditor's judgment, is less severe than a material condition and falls within any of the following categories: an opportunity for improvement within the context of the audit objectives; a deficiency in internal control that is significant within the context of the audit objectives; all instances of fraud; illegal acts unless they are inconsequential within the context of the audit objectives; significant violations of provisions of contracts or grant agreements; and significant abuse that has occurred or is likely to have occurred.
settlement agreement	The settlement agreement between the State and the <i>Concerned Pastors for Social Action, et al.</i> , requiring the State to make payments of at least \$87 million through January 1, 2020 for water service line replacement. The agreement included a provision for the State to request the Auditor General to conduct annual financial and performance audits of DEQ's administration of the payments or reimbursements for water service line replacement. The Auditor General agreed to the audit request on April 17, 2017.
Statewide Integrated Governmental Management Applications (SIGMA)	The State's enterprise resource planning business process and software implementation that support budgeting, accounting, purchasing, human resource management, and other financial management activities.
WIIN	Water Infrastructure Improvements for the Nation.



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