Audit Report

OIG-19-002

GULF COAST RESTORATION
Escambia County’s Internal Control over Federal Awards
October 9, 2018

Office of
Inspector General
Department of the Treasury
This Page Intentionally Left Blank
<table>
<thead>
<tr>
<th>RESTORE Act</th>
<th>Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Treasury</td>
<td>Department of the Treasury</td>
</tr>
<tr>
<td>Trust Fund</td>
<td>Gulf Coast Restoration Trust Fund</td>
</tr>
<tr>
<td>Uniform Guidance</td>
<td>Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards</td>
</tr>
</tbody>
</table>
This report presents the results of our audit of Escambia County, Florida’s (Escambia County) internal controls to administer grants under the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act).¹ We performed this audit as part of our ongoing oversight of programs and activities funded under the RESTORE Act. Our audit objective was to assess Escambia County’s internal control over the administration of Federal awards in accordance with Federal laws, regulations, and the Department of the Treasury’s (Treasury) grant application requirements. The scope of our audit comprised Escambia County’s internal control in place during September 2014 through June 2017 as it related to the administration of Federal awards. Appendix 1 provides more detail of our audit objective, scope, and methodology.

Results in Brief

In brief, we concluded that Escambia County had designed and implemented a system of internal control² to administer Federal awards as required by the Office of Management and Budget’s (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance),³ Treasury’s RESTORE Act Financial Assistance Standard Terms and

² OMB’s Uniform Guidance states “Internal control(s) means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of reporting for internal and external use; and (c) Compliance with applicable laws and regulations.” (2 CFR Part 200.61, Internal controls)
³ OMB’s Uniform Guidance became effective December 26, 2014.
Conditions and Program-Specific Terms and Conditions, and Treasury’s RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance. While we reached this conclusion at the completion of our audit, not all control activities were in place at the start of our audit in July 2015. That is, controls to administer grants in the areas of budgeting, cash management, disbursements, financial reporting, inventory management, procurement, program management, and performance monitoring were in place and operating as evidenced in our process walkthroughs. However, certain control activities in these operational areas were not completed. Specifically, policies and procedures were not fully documented, and an entity-wide risk assessment had not been conducted.

Prior to the completion of our audit in June 2017, Escambia County completed documentation of policies and procedures in its Escambia County Grants Management Handbook (grants handbook), which we found to sufficiently document controls over Federal awards. Furthermore, a comprehensive entity-wide risk assessment was completed in August 2016 that identified relevant risks consistent with our earlier conclusions. As such, we make no recommendation in this report.

As part of our reporting process, we provided Escambia County an opportunity to comment on a draft of this report. In a written response, Escambia County management agreed with the report’s results and its accuracy and completeness. Escambia County management’s response is provided in its entirety in appendix 2 of this report.

In a written response, Treasury management concurred with the report’s conclusions. Treasury management’s response in its entirety is included as appendix 3 of this report.

Background

RESTORE Act

The RESTORE Act established the Gulf Coast Restoration Trust Fund (Trust Fund) within Treasury to provide funds for environmental and economic restoration of the Gulf Coast region
that was damaged by the 2010 Deepwater Horizon oil spill. Deposits into the Trust Fund will be comprised of 80 percent of all civil and administrative penalties paid after July 6, 2012, under the Federal Water Pollution Control Act (the Clean Water Act).\(^4\)

Treasury is responsible for administering the Direct Component of the Trust Fund which is comprised of 35 percent of deposits from settlements plus interest. Direct Component funds are available to the Gulf Coast States in equal shares in the form of grants for the purpose of economic and ecological restoration. For the State of Florida, the funds will go directly to the impacted Florida counties, with 75 percent of funding going directly to the eight disproportionately affected counties\(^5\) impacted by the Deepwater Horizon oil spill and 25 percent going directly to the 15 nondisproportionately impacted counties.\(^6\)

Under the Direct Component, each eligible applicant must prepare a Multiyear Implementation Plan (MYIP) before submitting an application for funding, unless it is applying for planning assistance funds to develop its MYIP. Direct Component funds can be spent on: (a) restoration and protection of the natural resources, ecosystems, fisheries, marine and wildlife habitats, beaches, and coastal wetlands of the Gulf Coast Region; (b) mitigation of damage to fish, wildlife, and natural resources; (c) implementation of a Federally approved marine, coastal, or comprehensive conservation management plan, including fisheries monitoring; (d) workforce development and job creation; (e) improvements to or on state parks located in coastal areas affected by the Deepwater Horizon oil spill; (f) infrastructure projects benefitting the economy or ecological resources, including port infrastructure; (g) coastal flood protection and related infrastructure; (h) promotion of tourism in the Gulf Coast Region, including promotion of recreational fishing; (i) promotion of the consumption of seafood harvested from the Gulf Coast Region; (j) planning assistance; and (k) administrative costs. Details of the RESTORE Act are provided in

---

\(^4\) 33 U.S.C. § 1251 et seq.

\(^5\) Disproportionately affected counties means the counties of Bay, Escambia, Franklin, Gulf, Okaloosa, Santa Rosa, Wakulla, and Walton in the State of Florida.

appendix 4.

Escambia County

Escambia County is located in northwestern Florida with coastlines along the Gulf of Mexico. Due to its location and coastlines, Escambia County is one of Florida’s disproportionately affected counties and will receive a greater percentage of Florida’s allocation of the Direct Component funds. Escambia County is estimated to receive $70.7 million based on the Federal government’s settlement with Transocean,7 Anadarko Petroleum Corporation, and the BP Exploration & Production Inc. defendants. Of that amount, approximately $18.5 million has been made available8 to Escambia County under the Direct Component as of April 9, 2018.9

Escambia County’s organizational structure is comprised of elected officers to include the Sherriff, the Supervisor of Elections, the Property Appraiser, the Tax Collector, the Board of County Commissioners (BOCC),10 and the Clerk of the Circuit Court and Comptroller.11 The BOCC appoints a County Administrator whose responsibility is to implement the day-to-day operations of county government. The project managers within each of Escambia County’s departments are responsible for the oversight and administration of grants. The Natural Resources Management Department oversees the RESTORE Act grants with the support of the Financial Reporting and Grants Division within the Office of Clerk of the Circuit Court and Comptroller.

On October 18, 2012, the BOCC adopted a resolution which established an eleven member RESTORE Advisory Committee. The

---

7 Transocean defendants include Transocean Deepwater Inc., Transocean Offshore Deepwater Drilling Inc., Transocean Holdings LLC, and Triton Asset Leasing GmbH.
8 The “amount made available” represents Escambia County’s portion of the Trust Fund deposits from all penalty payments plus interest available for award, and not necessarily the amount awarded to date.
9 Current Trust Fund allocations, including funds available and funds obligated or transferred by RESTORE Act component are publicly available on the U.S. Treasury Restore Act homepage: https://www.treasury.gov/services/restore-act/Pages/home.aspx
10 The Board of County Commissioners consists of five elected commissioners who serve as the legislative and policy setting body of Escambia County.
11 The Clerk of the Circuit Court and Comptroller oversees an organization that performs a wide range of recordkeeping, information management, and financial management in the judicial system and county government.
committee’s purpose was to develop a MYIP, solicit public input and set goals for Escambia County’s use of any funds received from the RESTORE Act, along with reviewing projects and submitting recommendations to the BOCC for consideration. In November 2014, Escambia County contracted with a professional services firm to assist the RESTORE Advisory Committee with developing a MYIP and recovery framework to use RESTORE Act funds. The Escambia County RESTORE Project Application Portal opened on July 1, 2015, and closed September 30, 2015. Project proposals were evaluated by the technical review team. The RESTORE Advisory Committee then recommended projects to the BOCC for final decisions before dissolving on April 7, 2016.

On November 4, 2015, Treasury awarded Escambia County $415,850 for a planning assistance grant to develop a MYIP, which allowed funds to be used for personnel costs, supplies, services provided by the contractor, and indirect costs. On October 20, 2017, Treasury accepted Escambia County’s MYIP, which included 10 projects totaling $8,638,650. Of this amount, Treasury awarded $3,774,120 to fund five projects for planning assistance in early 2018. Treasury also awarded an additional $445,454 to develop amendments to the MYIP.

Audit Results

As a Federal grant recipient, Escambia County was required by the Uniform Guidance to “establish and maintain effective internal controls over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.” The Uniform Guidance further required that “these internal controls should be in compliance with the Government Accountability Office’s (GAO) Standards for Internal Control in the Federal Government.” Treasury affirmed the Uniform Guidance in its RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and

---

12 RESTORE Act grants were not within the scope of this audit given the timing of these awards.
13 GAO’s Standards for Internal Control in the Federal Government ((GAO-14-704G; September 2014) provides the overall framework for establishing and maintaining effective internal control.
We concluded that Escambia County had designed and implemented a system of internal control to administer Federal awards in accordance with applicable requirements. While we reached this conclusion, not all control activities were completed at the start of our audit in July 2015. That is, controls to administer grants in the areas of budgeting, cash management, disbursements, financial reporting, inventory management, procurement, program management, and performance monitoring were in place and operating as evidenced in our process walkthroughs. However, certain control activities within these operational areas were not completed. Specifically, policies and procedures were not fully documented, and an entity-wide risk assessment had not been conducted.

It should be noted that at the start of our audit, no RESTORE Act grants had been awarded to Escambia County. Furthermore, the Uniform Guidance became applicable for non-Federal entities receiving Federal grants in December 2014, and therefore, was being newly implemented. Nonetheless, we confirmed that Escambia County completed the following control activities prior to the completion of our audit.

**Documented Policies and Procedures**

GAO’s *Standards for Internal Control in the Federal Government* defines control activities as “policies, procedures, techniques, and mechanisms that enforce management’s directives to achieve the entity’s objectives and address related risks.” The standard also advises that documentation is a necessary part of an effective internal control system and provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

At the start of our audit in July 2015, Escambia County had not documented policies and procedures governing Federal grants in the operational areas of cash management, inventory management,
program management, and performance monitoring. Policies and procedures needed to include cash advances to subrecipients; indirect cost recovery; inventory management; and subrecipient monitoring to include a subrecipient risk assessment process. Escambia County officials informed us that the policies and procedures for RESTORE Act grant funds had not been fully documented because the county had not completed its assessment of potential project activities and did not anticipate issuing advances to subrecipients unless the BOCC received pre-approval by the Clerk of the Circuit Court and Comptroller.

Escambia County’s Grants Management Team\(^\text{14}\) developed the grants handbook in October 2015, which the BOCC adopted in January 2017. The grants handbook addressed the BOCC policy, Federal and State laws and regulations, and other relevant information pertaining to grants administration in Escambia County. The grants handbook also documented policies and procedures for the operational areas of cash management, inventory, program management, and performance monitoring. We confirmed that the grants handbook included procedures specific to cash advances to subrecipients, indirect cost recovery,\(^\text{15}\) inventory management, and subrecipient monitoring to include a subrecipient risk assessment process.

Furthermore, we found that the grants handbook incorporated the Uniform Guidance requirements for risk assessments of subrecipients, and clearly specified how to effectively apply these requirements. The grants handbook also included a subrecipient checklist based on the Uniform Guidance requirements.

**Risk Assessment**

GAO’s *Standards for Internal Control in the Federal Government* states that “the risk assessment component of internal control is assessing the risks facing an entity as it seeks to achieve its

\(^{14}\) The Grants Management Team included select administrative personnel under the BOCC, and staff from the Office of Purchasing, the Water Quality and Land Management Department, the Natural Resources Management Department, and the Clerk of the Circuit Court and Comptroller’s office.

\(^{15}\) On September 30, 2015, the Department of Housing and Urban Development, the Federal cognizant agency, approved Escambia County’s indirect cost rate of 10 percent. In April 2017, Escambia County confirmed that this rate was still in effect.
objectives. The assessment provides the basis for developing appropriate risk responses. Management assesses the risks the entity faces from both external and internal sources.”

At the start of our audit in July 2015, Escambia County management had not performed an entity-wide risk assessment. According to management, it was unclear what the expectations were for risk assessments. Furthermore, management noted that it was not familiar with the requirements set forth in GAO’s *Standards for Internal Control in the Federal Government*.

In early 2016, Escambia County contracted a professional services firm to perform an entity-wide risk assessment. The firm completed the risk assessment in August 2016, which we reviewed and found was comprehensive. The firm identified matters consistent with those identified in our audit, such as Escambia County’s need to document policies and procedures that are designed to ensure that grants are administered in accordance with grant agreements and related laws and regulations.

**Conclusion**

Prior to the completion of our audit, we confirmed that Escambia County’s grant handbook sufficiently documented controls over Federal awards. Furthermore, the entity-wide risk assessment identified relevant risks consistent with our earlier conclusions. As such, we make no recommendation in this report.
We would like to extend our appreciation for the cooperation and courtesies extended to our staff during the audit. Major contributors to this report are listed in appendix 5. A distribution list for this report is provided as appendix 6. If you have any questions, please contact me at (202) 927-8782 or Eleanor Kang, Audit Manager, at (202) 927-8127.

/s/

Cecilia K. Howland
Director, Gulf Coast Restoration Audits
Appendix 1
Objective, Scope, and Methodology

As part of our oversight of programs, projects, and activities authorized by the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act), we initiated an audit of Escambia County, Florida’s (Escambia County) internal controls to administer RESTORE Act grants in June 2015. The objective of our audit was to assess Escambia County’s internal control over the administration of Federal awards in accordance with Federal laws, regulations, and the Department of the Treasury’s (Treasury) grant application requirements.

The scope of our audit comprised Escambia County’s internal control in place during September 2014 through June 2017 as it related to the administration of Federal awards. This included policies, procedures, and practices with respect to Escambia County’s key controls over budgeting, cash management, disbursements, financial reporting, procurement, inventory management, program management, and performance monitoring. RESTORE Act grants totaling $861,304 for planning assistance to develop the Multiyear Implementation (MYIP) and amendments, as well as, $3,774,120 awarded to fund five projects included in the MYIP approved by Treasury in October 2017, were not within the scope of this audit given the timing of these awards. Testing of controls over Federal awards was based on non-RESTORE Act grants awarded to Escambia County.

We contracted with Williams, Adley and Company-DC, LLP, a certified independent public accounting firm, to assist us with the audit. However, this report and the conclusion therein are the responsibility of the Treasury Office of Inspector General. As such, we take responsibility for all work performed on our behalf.

To meet our audit objective, we performed the following procedures:

- We reviewed applicable Federal laws, regulations, and procedures including:
  - The RESTORE Act, Pub. L. 112-141, July 6, 2012;
  - Treasury, Regulations for the Gulf Coast Restoration Trust Fund Interim Final Rule, 31 CFR Part 34, October 14, 2014 and Regulations for the Gulf Coast
Restoration Trust Fund Final Rule, 31 CFR Part 34, February 12, 2016;

- Office of Management and Budget (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200, December 26, 2014;
- Treasury, RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and Conditions, January 2015;
- Treasury, RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance, August 2014; and

- We reviewed relevant documents related to Escambia County including:
  - Escambia County’s Direct Component application for Federal financial assistance;
  - Escambia County’s Multiyear Implementation Plan, October 20, 2017;
  - Enterprise Risk Assessment report dated August 30, 2016;
  - “Comprehensive Annual Financial Report” for Escambia County, Florida for fiscal years ending September 30, 2014 and September 30, 2015; and
• We reviewed Escambia County’s applicable policies as follows:
  ▪ Escambia County Grants Management Handbook, January 1, 2017;
  ▪ Escambia County, Clerk of the Circuit Court and Comptroller Finance Department Capital Assets Policy;
  ▪ Board of County Commissioners’ (BOCC) Policy Manual, Section II, Part A.2 “Budget Amendments” June 20, 2002;
  ▪ BOCCs’ Policy Manual, Section II, Part A.6 “Competitive Grant Application Policy” December 6, 2007; and

• We performed walkthroughs of processes to identify controls over Federal awards for the purpose of assessing Escambia County’s internal control. During the walkthroughs, we reviewed documentation to determine if processes and controls were designed and implemented in accordance with OMB’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. We performed walkthroughs of processes as follows:
  ▪ budgeting;
  ▪ cash management;
  ▪ disbursements;
  ▪ financial reporting;
  ▪ inventory management;
  ▪ procurement;
  ▪ program management; and
  ▪ performance monitoring.

• We interviewed key officials and staff within Escambia County’s departments as follows:
  ▪ Clerk of the Circuit Court and Comptroller
    ▪ Executive Assistant and Special Projects;
Appendix 1
Objective, Scope, and Methodology

- Manager, Financial Reporting/Grants;
- Information Technology Director;
- Manager, Disbursements/Contracts; and
- Accounting Operations Supervisor.

- BOCC
  - Director of Natural Resources Management;
  - Manager, Office of Budget;
  - Manager, Office of Purchasing;
  - Director of Human Resources;
  - Division Manager, Community & Environment Department;
  - Director of Public Works;
  - Accounting Manager, Public Works;
  - Manager, Water Quality & Land Management; and
  - RESTORE Coordinator.

We conducted our fieldwork between June 2015 and June 2017, at the Escambia County office in Pensacola, Florida, and at the Treasury Office of Inspector General office in Washington, D.C.

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.
August 13, 2018

Cecilia K. Howland, CIA  
Director, Gulf Coast Restoration Audits  
U.S. Department of the Treasury  
Office of Inspector General  
875 15th Street NW  
Washington, D.C. 20005

Re: Draft Audit Report: Escambia County’s Internal Control over Federal Awards

Dear Ms. Howland:

Thank you for the opportunity to review the Draft Audit Report: Escambia County’s Internal Control over Federal Awards. Escambia County management has reviewed the draft audit report performed as part of the Treasury’s ongoing oversight of programs, projects and activities authorized by the RESTORE Act. Management and is in agreement with the report findings that Escambia County has designed and implemented a system of internal control to administer Federal awards as required by the Office of Management and Budget’s (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards (Uniform Guidance), Terms and Conditions, and Treasury’s RESTORE Act Direct Component Guidance and Application to receive Federal Financial Assistance. Management also agrees with the report’s accuracy and completeness.

We would like to extend our appreciation to the Department of the Treasury and the OIG Audit Team for their insight and guidance throughout this process. We look forward to a continuing relationship to ensure the successful implementation of the RESTORE Act direct component for the benefit of the citizens and visitors of Escambia County.

Sincerely,

Jeff Bergosh, Chairman  
Escambia County Board of County Commissioners

cc: Amy Lovoy, Assistant County Administrator  
Pam Childers, Clerk of the Circuit Court
Ms. Cecilia K. Howland  
Director, Gulf Coast Restoration Audits  
Office of Inspector General  
Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Dear Ms. Howland,

Thank you for the opportunity to review and comment on the Office of Inspector General’s draft report (Report) relating to the audit of Escambia County’s Internal Control over Federal Awards.

The Report concluded that Escambia County, Florida had designed and implemented a system of internal control to administer Federal Awards as required by the Office of Management and Budget’s Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR Part 200 (Uniform Guidance), Treasury’s RESTORE Act Financial Assistance Standard Terms and Conditions and Program-Specific Terms and Conditions, and Treasury’s RESTORE Act Direct Component Guidance and Application to Receive Federal Financial Assistance. Treasury concurs with the Report’s findings.

We appreciate your work on the Report and value your feedback as the program moves forward.

Sincerely,

[Signature]

David A. Latrak
Fiscal Assistant Secretary
The Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act of 2012 (RESTORE Act) established the Gulf Coast Restoration Trust Fund (Trust Fund) within the Department of the Treasury (Treasury) to provide funds for environmental and economic restoration of the Gulf Coast region that was damaged by the 2010 Deepwater Horizon oil spill. Deposits into the Trust Fund will comprise 80 percent of all civil and administrative penalties related to Deepwater Horizon paid under the Federal Water Pollution Control Act (Clean Water Act) after July 6, 2012.

Fund Sources

Approximately $5.3 billion has been designated for the Trust Fund resulting from settlement agreements between the U.S. Department of Justice and the following parties:

- approximately $4.4 billion plus interest from BP Exploration & Production Inc.\(^\text{16}\)
- approximately $800 million plus interest from the Transocean defendants\(^\text{17}\)
- approximately $127 million plus interest from Anadarko Petroleum Corporation\(^\text{18}\)

\(^{16}\) A $20.8 billion civil settlement between the Department of Justice and BP Exploration & Production Inc. was approved on April 4, 2016. Of this amount, $4.4 billion will be deposited into the Trust Fund over 15 years. BP Exploration & Production Inc. made the first Clean Water Act penalty payment to the Department of Justice on April 3, 2017, and 80 percent of that payment, or approximately $303 million, was deposited into the Trust Fund on April 10, 2017. A second payment of approximately $152 million was deposited into the Trust Fund on April 9, 2018.

\(^{17}\) On February 19, 2013, the civil settlement between the Department of Justice and Transocean defendants (Transocean Deepwater Inc., Transocean Offshore Deepwater Drilling Inc., Transocean Holdings LLC, and Triton Asset Leasing GmbH) was approved. Among other things in the settlement, the Transocean defendants paid a $1 billion civil penalty plus interest in three installments. Of this amount, $800 million plus interest was transferred to the Trust Fund; the final amount was deposited in the Trust Fund in February 2015.

\(^{18}\) On December 16, 2015, the civil settlement between the Department of Justice and Anadarko Petroleum Corporation was approved. Anadarko agreed to civil penalties of $159.5 million. Of this amount, approximately $127 million was deposited in the Trust Fund in March 2016.
RESTORE Act Components

The RESTORE Act allocates monies from the Trust Fund into the following five components.

- **Direct Component – Treasury Administered**
  - 35 percent is to be equally divided among the five Gulf Coast States for ecosystem restoration, economic development, and tourism promotion accordingly:
    - Louisiana – 30 percent to the coastal parishes based on an allocation formula and 70 percent to the state;
    - Florida – 75 percent to the counties most affected by the oil spill and 25 percent to the other counties based on an allocation formula;
    - Mississippi – 100 percent to the Department of Environmental Equality;
    - Alabama – 100 percent to the Alabama Gulf Coast Recovery Council; and
    - Texas – 100 percent to the Texas Governor’s Office;

- **Comprehensive Plan Component – Gulf Coast Ecosystem Restoration Council Administered**
  - 30 percent plus 50 percent of interest earned from Trust Fund investments is to be used for restoration activities under the Comprehensive Plan;

- **Spill Impact Component – Gulf Coast Ecosystem Restoration Council Administered**
  - 30 percent is to be divided among the five Gulf Coast States according to a formula to implement State Expenditure Plans, which require approval by the Council;

- **National Oceanic and Atmospheric Administration’s RESTORE Act Science Program – National Oceanic and Atmospheric Administration Administered**
• 2.5 percent plus 25 percent of interest earned from Trust Fund investments is to be used for a science, observation, monitoring, and technology program; and

• Centers of Excellence Research Grants Program – Treasury Administered
  • 2.5 percent plus 25 percent of interest earned from Trust Fund investments is to be used for research on the Gulf Coast Region.

Availability for Escambia County

Escambia County is estimated to receive $70.7 million based on the Federal Government’s settlement with Transocean, Anadarko Petroleum Corporation, and BP Exploration & Production Inc. defendants. As of April 9, 2018, the Trust Fund had received approximately $1.4 billion, including related interest. Of that amount, approximately $18.5 million has been made available to Escambia County under the Direct Component.¹⁹

¹⁹ Current Trust Fund allocations, including funds available and funds obligated or transferred by RESTORE Act component are publicly available on the U.S. Treasury Restore Act homepage: https://www.treasury.gov/services/restore-act/Pages/home.aspx
Appendix 5
Major Contributors to This Report

Eleanor P. Kang, Audit Manager
Michael A. Levin, Auditor-in-Charge
Alexis Satterwhite, Auditor
Kevin A. Guishard, Referencer
Department of the Treasury

Counselor to the Secretary
Under Secretary for Domestic Finance
Fiscal Assistant Secretary
Deputy Assistant Secretary, Fiscal Operations and Policy
Director, Office of Grants and Asset Management
Director, Office of Gulf Coast Restoration
Office of the Deputy Chief Financial Officer, Risk and Control Group
Office of Strategic Planning and Performance Improvement

Office of Management and Budget

OIG Budget Examiner

State of Florida

Chair of the Board of County Commissioners, Escambia County, Florida
Auditor General, State of Florida
Treasury OIG Website
Access Treasury OIG reports and other information online:
http://www.treasury.gov/about/organizational-structure/ig/Pages/default.aspx

Report Waste, Fraud, and Abuse
OIG Hotline for Treasury Programs and Operations – Call toll free: 1-800-359-3898
Gulf Coast Restoration Hotline – Call toll free: 1-855-584.GULF (4853)
Email: Hotline@oig.treas.gov
Submit a complaint using our online form:
https://www.treasury.gov/about/organizational-structure/ig/Pages/OigOnlineHotlineForm.aspx