STATE OF WISCONSIN
Legislative Audit Bureau
Report 25-29 • November 2025
SUMMARY
www.legis.wisconsin.gov/lab • AskLAB@legis.wisconsin.gov | (608) 266-2818 • Hotline: 1-877-FRAUD-17

Emergency Planning Grant Program and Regional Emergency Response Grant Program

Department of Military Affairs

In response to the Joint Legislative Audit Committee's request that we evaluate the administration of state grants by executive branch agencies, we completed a review of the Emergency Planning Grant program and the Regional Emergency Response Grant program administered by the Department of Military Affairs (DMA).

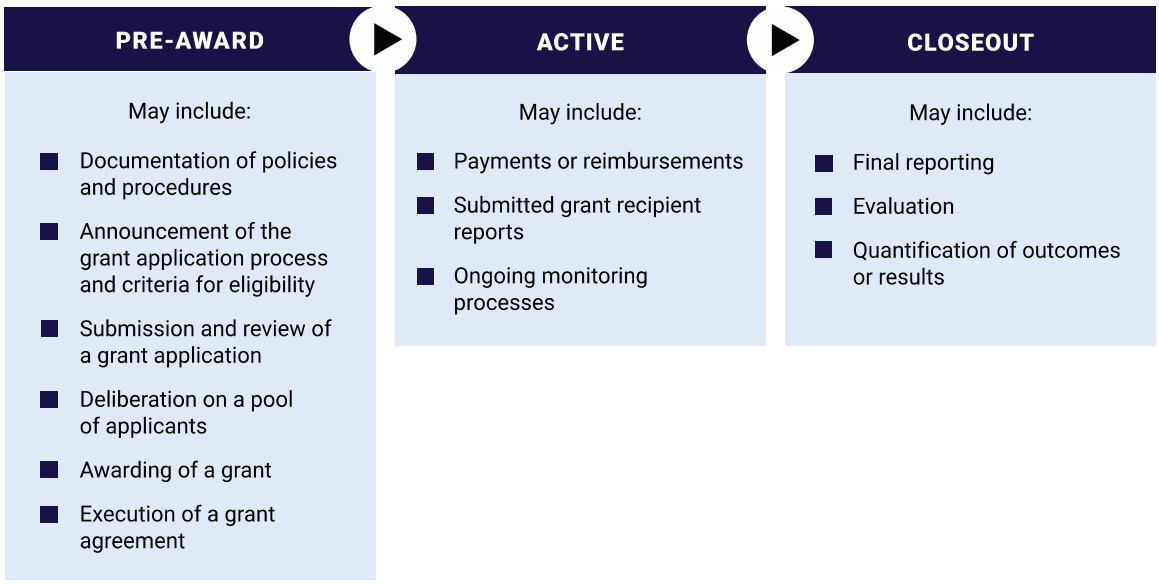
Under the Emergency Planning Grant program, grants are designed to help county emergency planning committees pay the cost of preparing required emergency plans for responding to accidental releases of certain hazardous substances and fulfilling related responsibilities. From fiscal year (FY) 2023-24 through FY 2024-25, DMA awarded 144 Emergency Planning Grant program grants totaling $3.0 million.

We reviewed 20 of the 72 grants that DMA executed in FY 2024-25, including the 10 largest grants and 10 grants we selected randomly. We also reviewed 10 of the 72 grants that ended in FY 2024-25, including the 5 largest grants and 5 grants we selected randomly.

Under the Regional Emergency Response Grant program, grants are designed to help local emergency response agencies replace equipment used to respond to releases of certain hazardous materials. DMA awarded 28 regional emergency response grants totaling $771,800 in FY 2024-25. We reviewed each of the 28 grants that DMA executed in FY 2024-25.

In general, state grants involve management of the pre-award, active, and closeout stages

Stages of Grant Management



We also identified five grant management best practices based on our review of publicly available information.

We identified pre-award stage concerns related to application scoring and review as well as policies and procedures

We found that recipients of the 20 Emergency Planning Grant program grants we reviewed submitted all required application materials. We also found that DMA appeared to have complied with applicable statutes, administrative rules, and agency policies during its application review and awarding processes for the 20 grants in our sample.

Application Scoring and Review

Under s. 323.70 (6m), Wis. Stats., the Regional Emergency Response Grant program funds the replacement of equipment used in emergency responses to releases of certain hazardous materials. We found that DMA did not have policies and procedures for determining whether equipment requested was only for the replacement of existing equipment. We also found that DMA did not require grant funds to be used only for the replacement of equipment, as required by statutes.

Statutes require certain employees of local agencies to meet certain federal credentialing requirements and industry standards. Prior to awarding Regional Emergency Response Grant program grants to local agencies, DMA is first statutorily required to enter into

contracts with these agencies governing their responsibilities in responding to releases of certain hazardous materials. We found that DMA did not review these credentials before executing or renewing contracts with local agencies, and did not review these credentials when reviewing applications for grants. As a result, DMA cannot be certain that the local agencies fulfilled relevant requirements and were therefore eligible to receive grant funds.

Policies and Procedures

DMA maintained a Wisconsin Hazardous Materials Response System (WHMRS) operations manual that governed the structure and function of the WHMRS, including requirements for member agencies. The operations manual stated that DMA will review it every three years and will conduct additional reviews under certain circumstances. We found that the operations manual was last updated in 2014. DMA staff indicated they were not aware of the operations manual being reviewed in 2017 after the Regional Emergency Response Grant program was created. As a result, DMA did not have an up-to-date operations manual reflecting current practices.

We identified active stage concerns related to modification requests, reporting, grant agreements, and reimbursements

We found that DMA appeared to have complied with applicable statutes, administrative rules, and agency policies during the active stage for the 10 Emergency Planning Grant program grants in our sample.

Modification Requests

DMA's policies and procedures required a Regional Emergency Response Grant program grant recipient to submit a modification request if modification of the grant agreement was required, such as to extend a performance period. We found that DMA approved grant modifications for 12 of the 28 grants but did not document the reviews its policies and procedures required it to conduct. Because DMA did not document reviews of grant modification requests, we could not determine whether the required reviews were completed appropriately.

Reporting

Regional Emergency Response Grant program grant agreements required grant recipients to place all equipment purchased with grant funds in inventory before the end of the grant performance period, as well as submit an inventory report within 30 days of the end of the grant performance period. We found that DMA did not collect inventory reports from grant recipients because the local agencies already maintained an online inventory accessible to DMA. However, DMA also indicated it did not review this online inventory to assess whether recipients placed all equipment purchased with grant funds in the inventory before the end of the grant performance period.

Grant Agreements

We found that DMA did not verify whether the local agencies complied with all Regional Emergency Response Grant program grant agreement requirements and did not have policies or procedures for conducting such verifications.

Reimbursements

To be eligible for reimbursement under the Regional Emergency Response Grant program, DMA's policies and procedures required purchases to occur during the performance period. If a purchase or receipt of equipment occurred outside of the performance period, the grant agreement was required to be modified to alter the performance period. We found that DMA reimbursed two recipients for purchases that occurred 4 days and 10 days prior to that performance period, respectively. We also found that DMA reimbursed one recipient for equipment it purchased during the performance period but did not receive during the performance period.

DMA's grant funding announcement and DMA's policies and procedures did not define whether other types of costs, such as shipping, warranty, installation, or programming fees, were eligible for reimbursement under the Regional Emergency Response Grant program. Although DMA did not indicate in its policies and procedures or grant funding announcement that charges for warranties or installation fees were ineligible, we found that DMA required grant recipients to remove reimbursement requests for such costs when they were requested. Although DMA reimbursed 23 grant recipients for shipping costs, including 5 grant recipients that it advised to revise their reimbursement requests to include shipping costs, DMA did not reimburse the first grant recipient reimbursement request it received for similar shipping costs.

We identified a closeout stage concern related to program outcomes

Program Outcomes

We found that DMA monitored the extent to which Emergency Planning Grant program grant recipients completed deliverables under the federal Emergency Planning and Community Right-to-Know Act of 1986 and the extent to which grant recipients incurred expenses to complete those deliverables that exceeded the available grant funds. However, we also found that DMA did not have policies and procedures that established these as performance measures, required it to assess the appropriateness of performance measures on an ongoing basis, or required it to assess the extent to which performance measures were achieved. In addition, we found that DMA did not make information about grants, reimbursements, or outcomes available to the public.

We found that DMA did not establish performance measures for the Regional Emergency Response Grant program and did not complete assessments of the performance of the 28 grants. We also found that DMA did not publicly report on the outcomes of grants.

We make 18 recommendations to DMA for improvements

Please see the complete list of our recommendations on our website. We also include two issues for legislative consideration.