

COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

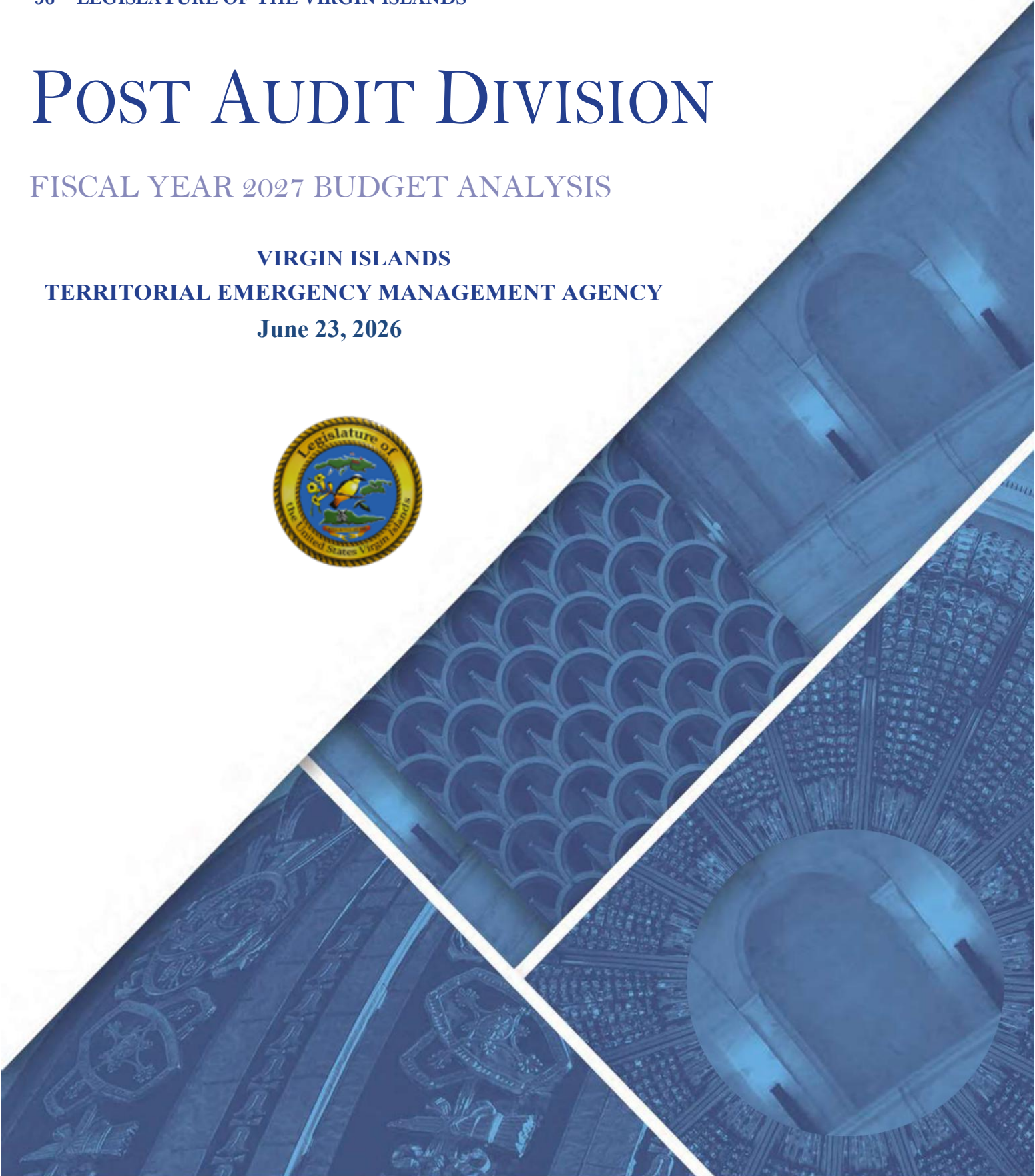
POST AUDIT DIVISION

FISCAL YEAR 2027 BUDGET ANALYSIS

VIRGIN ISLANDS

TERRITORIAL EMERGENCY MANAGEMENT AGENCY

June 23, 2026



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
36TH LEGISLATURE OF THE VIRGIN ISLANDS

POST AUDIT DIVISION

COMMITTEE MEMBERS

Chair, Honorable Novelle E. Francis Jr.
Senator, Dwayne M. De Graff
Senator, Hubert L. Frederick
Senator, Kurt A. Vialet

Vice Chair, Honorable Marvin A. Blyden
Senator, Marise C. James
Senator, Ray Fonseca

POST AUDIT DIVISION STAFF CONTRIBUTORS

Dr. Theodora Philip**Post Auditor**
Ms. Nikia Fleming**Assistant Post Auditor**
Ms. Ameka Hydman.....Executive Assistant
Ms. Odette Gordon.....Budget Analyst
Ms. Ashley WattleyBudget Analyst
Ms. Christina Colbourne.....Administrative Assistant
Ms. Shirley FahieAdministrative Secretary
Mr. Armani Anderson.....Summer Intern

TABLE OF CONTENTS

TITLE	PAGE NUMBER
DEPARTMENT OVERVIEW	1
VITEMA AT A GLANCE	1
FUND FLOW ANALYSIS	2
FISCAL YEAR 2027 BUDGET SUMMARY	3
PERSONNEL SERVICES	4
OTHER SERVICES & CHARGES	5
EXPENDITURES	6-7
LEASES /RENTAL	7
PROFESSIONAL SERVICES CONTRACTS	7-8
VEHICLE LISTING	8
FEDERAL GRANTS ANALYSIS	8
COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW	9-10
OUTSTANDING VENDOR PAYMENTS	10
SUMMARY	11
APPENDIX I. PERSONNEL LISTING	12-14
APPENDIX II. VEHICLE LISTING	15

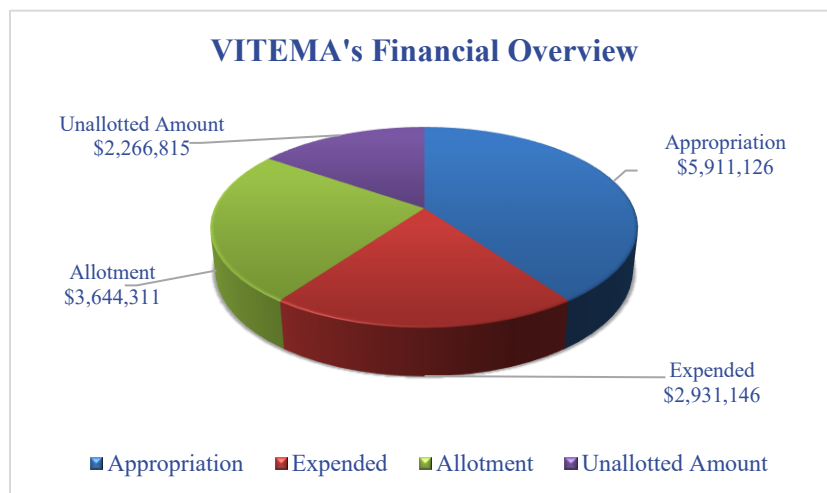
DEPARTMENT’S OVERVIEW

The Virgin Islands Territorial Emergency Management Agency (VITEMA) is responsible for strengthening the Virgin Islands’ ability to withstand and recover from disasters. VITEMA establishes procedures to address threats to homeland security and to coordinate with other agencies for the protection of life, public health, property and infrastructure in the event of terrorist attacks, natural disasters and man-made incidents. It provides clear direction for response readiness regarding the distribution of federal assets and training personnel in all aspects of emergency management.

The mission of the Virgin Islands Territorial Emergency Management Agency is to save both lives and property for the people of the Virgin Islands. Achieving this mission requires thorough and effective preparation.

VITEMA AT A GLANCE

The Virgin Islands Territorial Emergency Management Agency was appropriated **\$5,911,126** for Fiscal Year 2026 under ACT No. 9035. According to the Office of Management and Budget (OMB), VITEMA has received **\$3,644,311 in allotments to date**, representing 61,7% of its FY 2026 appropriation.



During the Agency’s *Fiscal Year 2025 budget hearing* , VITEMA testified to the launch of several key initiatives; ***which was updated with the following information during the Agency’s FY 2026 appearance.*** The Post Audit Division was unable to receive an update on the stated initiatives for the FY 2027 hearings.

FY 2025 INITIATIVES	UPDATE
Hermon Hill Saferoom and Wind Retro Fit project for Federal Consistency Determination (FCD)	Project Appears to be Stalled at 35% completion
Tsunami Warning Siren Repair	No Response
St. Thomas EOC Repair - \$2.4M project	Stalled at Phase II since 2024
911 Emergency Communications Centers Language Line -Translator System	Complete

FUND FLOW ANALYSIS

The Agency's Fiscal Year 2026 fund flow analysis outlines VITEMA's budget across five key components: appropriations, allotted amount, obligations, expenditures and balance available; and notes that the obligations reflect commitments made through **May 31, 2026**.

Dept.	Fund Source	Appropriation	Allotted as of June 08, 2026	Obligated	Expended as of May 31, 2026	Balance	Remarks
VITEMA	General	\$5,911,126	\$3,644,311	\$61,248	\$2,931,146	\$2,979,980	Unallotted amount \$2,266,815

Exhibit I

The Virgin Islands Territorial Emergency Management Agency received a FY 2026 General Fund appropriation of \$5,911,126. As of June 8, 2026, the Office of Management and Budget had allotted \$3,644,311, representing 61.7% of the total appropriation.

As of May 31, 2026, VITEMA reported:

- Expenditures: \$2,931,146
- Obligations: \$61,248
- Total expenditures and obligations: \$2,992,394

Based on the amount allotted, VITEMA has utilized approximately **82.1% of its allotted funding**, leaving an **unexpended allotment balance of \$651,917**.

From the total appropriation, \$2,979,980 (50.4%) remains available. Of this amount, \$2,266,815 has not yet been allotted, indicating that a significant portion of the agency's authorized funding remains unreleased.

Exhibit II displays a detailed listing of FY 2026 allotment log, as presented by the Office of Management and Budget (OMB).

Virgin Islands Territorial Emergency Management Agency	Legislative Appropriation Act No. 9035	FY 2026 Single Payer Transfer	FY 2026 Salary Increases	FY 2026 Revised Ceiling/Appro.	Total Allotment to Date	Total Unallotted to Date
Personnel	\$ 3,259,756			\$ 3,259,756	\$ 2,100,788	\$ 1,158,968
Fringe Benefits	1,600,134			1,600,134	1,030,563	569,570
Supplies	73,056			73,056	46,999	26,057
Other Services and Charges	335,691			335,691	215,960	119,731
Utilities	392,489			392,489	-	392,489
Capital Outlay	-			-	-	-
Generator Maintenance Agreement	75,000			75,000	75,000	-
Disaster Recovery Contingency Plan	175,000			175,000	175,000	-
Total Org -230 VITEMA	\$ 5,911,126	-	-	\$ 5,911,126	\$ 3,644,311	\$ 2,266,815

Exhibit II

- There were no indication of a payment to the Single Payer Fund, however, in FY 26, the agency's budget included **\$392,489** to the Single Payer Utility Fund.
- According to VITEMA, **\$3,854,715** have been received in allotments for FY 26, indicating a **difference of \$210,404** from the **\$3,644,311** reported by OMB.

FISCAL YEAR 2027 BUDGET SUMMARY

The Governor has recommended a General Fund appropriation of **\$5,911,126** for Fiscal Year 2027. *Exhibit III* compares a three-year Financial Summary for the Virgin Islands Territorial Emergency Management Agency.

Description	FY 2025 Actuals	FY 2026 Revised Budget	FY2027 Recommended	Variance	% Chg
General Fund 0100					
Personnel Services	\$ 2,894,811	\$ 3,309,134	\$ 3,282,464	(\$ 26,670)	(0.80%)
Fringe Benefits	1,285,935	1,615,515	1,647,143	31,628	2%
Supplies	94,364	83,056	83,056	-	-
Other Services & Charges	308,151	575,691	605,206	29,515	5%
Utilities	-	-	293,257	293,257	100%
Capital Projects	-	-	-	-	-
Total General Fund	\$ 4,583,261	\$ 5,583,396	\$ 5,911,126	\$ 327,730	6%
<i>Miscellaneous (Projects)</i>					
Disaster Recovery Contin					
Other Services	-	\$ 175,000	\$ 175,000	-	-
Total Disaster Recovery Contin	-	\$ 175,000	\$ 175,000	-	-
Generator Main Agreement					
Supplies	\$ 310	\$ 10,000	\$ 10,000	-	-
Other Services	2,500	65,000	65,000	-	-
Total Generator Main Agreement	\$ 2,810	\$ 75,000	\$ 75,000	-	-
Bottled Water Distribution-WAPA					
Supplies	\$ 30,500	-	-	-	-
Total Bottled Water Distribution-WAPA	\$ 30,500	-	-	-	-
Total Miscellaneous (Projects)	\$ 33,310	\$ 250,000	\$ 250,000	-	-
Federal Grants All Expect DOE 3100					
Personnel Services	\$ 570,570	(\$ 11,519)	\$ 872,712	\$ 884,231	-
Fringe Benefits	265,786	(2,702)	425,724	428,426	-
Supplies	224,400	38,430	113,958	75,528	197%
Other Services	628,906	1,274,916	2,847,536	1,572,620	123%
Capital Projects	309,732	(83,777)	97,500	181,277	216%
Indirect Costs	106,856	82,356	82,356	-	-
Total Federal Grants All Expect DOE	\$ 2,106,250	\$ 1,297,704	\$ 4,439,786	\$ 3,412,082	242%
Federal: Non-Appropriated					
Emergency Services					
Supplies	\$ 17,074	\$ 20,000	-	(\$ 20,000)	(100%)
Other Services	809,883	1,752,256	-	(1,752,256)	(100%)
Capital Projects	-	109,702	-	(109,702)	(100%)
Total Emergency Services	\$ 826,957	\$ 1,881,958	-	(\$ 1,881,958)	(100%)
Single Payer Utility Fund					
Utility Services	\$ 274,656	\$ 392,489	-	(\$ 392,489)	(100%)
Total Single Payer Utility Fund	\$ 274,656	\$ 392,489	-	(\$ 392,489)	(100%)
Asset Recovery Fund					
Supplies	\$ 10,453	-	-	-	-
Other Services	14,625	-	-	-	-
Total Asset Recovery Fund	\$ 25,078	-	-	-	-
Total Non-Appropriated	\$ 1,126,691	\$ 2,274,447	-	(\$ 2,274,447)	(100%)
Total Funds	\$ 7,849,512	\$ 9,405,547	\$ 10,600,912	\$ 1,195,365	13%

**Revised Personnel Costs reflects an increase of \$49,378 for salary increases*

Exhibit III

PERSONNEL SERVICES

The Governor provided General Fund recommendations of **\$3,282,464** for personnel services; reflecting a **\$22,707 (0.70%)** increase from the FY 2026 General Fund appropriation of **\$3,259,757**. An extended directory of VITEMA’s personnel is available in *Appendix I*.

Funding for salary increases were allocated to VITEMA, in the amount of **\$64,759** for FY 2026.

VITEMA			Position Classification				Adjustments
Fiscal Year 2027			Unclassified		Classified		
Fund Name	Pos #	FY 2027 Budget	Pos #	Total	Pos #	Total	Total
General Fund – 0100	62.42	\$ 3,282,464	15.70	1,241,000	42.72	\$ 1,766,765	\$ 274,700 (4)
Federal Fund – 3100	15.28	872,712	9.00	548,000	6.28	324,711	-
Grand Total	77.70	\$ 4,155,176	24.70	\$1,789,000	49.00	\$ 2,091,476	\$ 274,700 (4)

VITEMA			Position Classification				Adjustments
Fiscal Year 2026			Unclassified		Classified		
Fund Name	Pos #	FY 2026 Budget	Pos #	Total	Pos #	Total	Total
General Fund – 0100	64.51	\$ 3,259,757	15.67	\$1,227,000	44.84	\$ 1,758,057	\$ 274,700 (4)
Federal Fund – 3100	15.66	900,736	10.00	593,000	5.66	307,736	-
Grand Total	80.17	\$ 4,160,493	25.67	\$1,820,000	50.50	\$ 2,065,793	\$ 274,700 (4)

**All full-time employees are above the \$35,000 salary rate.*

Exhibit IV

VITEMA reported a total of **(23)** General Fund vacancies, **(3)** of which are unfunded.

Unclassified Positions	FY 2026	FTE	FY 2027	FTE
Deputy Director Grants Management	\$ -	-	\$ 80,000	0.90
Deputy Director Admin & Finance	-	-	80,000	0.90
Financial Officer	100,000	1.00	-	-
Subtotal	\$ 100,000	1.00	\$ 160,000	1.80
Classified Positions				
Administrative Officer II	\$ 17,888	0.38	\$ 15,443	0.37
Human Resources Coordinator	26,482	1.00	52,964	1.00
Emergency Call Center Operator	35,629	1.00	35,629	1.00
Emergency Call Center Operator	17,815	0.50	17,815	0.50
Emergency Call Center Operator	17,815	0.50	17,815	0.50
Emergency Call Center Operator	-	-	35,629	1.00
Emergency Call Center Operator	-	-	35,629	1.00
Emergency Call Center Operator	35,629	1.00	35,629	1.00
Emergency Call Center Operator	35,629	1.00	35,629	1.00
Emergency Call Center Operator	35,629	1.00	35,629	1.00
Emergency Call Center Squad Leader	-	-	44,202	1.00
Emergency Call Center Operator	35,629	1.00	35,629	1.00
Emergency Call Center Squad Leader	-	-	44,202	1.00
Emergency Call Center Operator	-	-	35,629	1.00
Emergency Call Center Operator	-	-	35,629	1.00
Emergency Call Center Operator	-	-	35,629	1.00
Federal Grants & Programs Manager	-	-	5,862	0.13
Federal Grants & Programs Monitor	6,464	0.13	5,862	0.13
Messenger/Receptionist	46,635	1.00	-	-
Emergency Operations Center Supervisor	3,650	0.07	-	-
Subtotal	\$ 314,894	8.58	\$ 560,455	14.63
Grand Total	\$ 414,894	9.58	\$ 720,455	16.43

Exhibit V

OTHER SERVICES & CHARGES

Exhibit VI presents a comparative analysis of expenditures for Fiscal Year 2025, the revised budget of Fiscal Year 2026, and the Governor's recommended budget for Fiscal Year 2027 under the Other Services and Charges line item.

Description	FY 2025 Expenditures	FY 2026 Revised Budget	FY 2027 Recommended	Variance	% Change
General Fund 0100					
Membership Dues	\$ 5,150	\$ -	\$ -	\$ -	-
Repairs & Maintenance	52,505	118,474	142,636	24,162	20%
Automotive Repairs & Maintenance	935	8,553	8,553	-	-
Rental of Land & Building	194,024	194,024	199,152	5,128	3%
Rental/Machine/Equipment	535	-	-	-	-
Professional Services	24,475	194,400	194,400	-	-
Training	-	2,000	2,000	-	-
Advertising & Promotion	902	3,000	3,000	-	-
Transportation-Not Travel	4,725	9,840	9,840	-	-
Travel	14,522	32,000	32,000	-	-
Travel/Cash Advance	917	-	-	-	-
Purchase Bulk Airline	4,000	5,000	5,000	-	-
Other Services- NOC	5,461	8,400	8,625	225	3%
Total General Fund	\$ 308,151	\$ 575,691	\$ 605,206	\$ 29,515	5%
Disaster Relief 3020					
Grants/IND Govt. Agencies	\$ 700	-	-	-	-
Total Disaster Relief	\$ 700	-	-	-	-
Federal Grants All Except DOE 3100					
Repairs & Maintenance	\$ 1,305	-	-	-	-
Automotive Repairs & Maintenance	2,576	-	-	-	-
Rental of Land & Building	14,876	-	-	-	-
Rental/Machine/Equipment	7,025	-	-	-	-
Training	63,550	-	-	-	-
Communication	29,971	-	-	-	-
Advertising & Promotion	128,489	-	40,890	40,890	100%
Transportation-Not Travel	40	-	-	-	-
Travel	65,376	-	-	-	-
Travel/Cash Advance	28,809	-	-	-	-
Purchase Bulk Airline	25,143	-	-	-	-
Grants/IND Govt. Agencies	-	-	397,057	397,057	100%
Grants/IND Govt. Agencies	242,218	-	1,274,366	1,274,366	100%
Other Services- NOC	19,528	1,274,916	1,135,223	(139,693)	(11%)
Total Federal Grants All Except DOE	\$ 628,907	\$ 1,274,916	\$ 2,847,536	\$ 1,572,620	
Emergency Services 2152					
Repair & Maintenance	\$ 147,590	\$ -	-	-	-
Professional Services	205,009	-	-	-	-
Communication	457,284	940,979	-	(940,979)	(100%)
Other Services NOC	-	811,277	-	(811,277)	(100%)
Total Emergency Services	\$ 809,883	\$ 1,752,256	-	\$ 1,752,256	100%
Asset Recovery 8001					
Repairs & Maintenance	\$ 14,625	-	-	-	-
Total Asset Recovery	\$ 14,625	-	-	-	-
Total Other Services & Charges	\$ 1,762,266	\$ 3,602,863	\$ 3,452,742	(150,121)	(4%)

Exhibit VI

➤ Repairs & Maintenance: **20% (\$24,162)** increase from previous year

EXPENDITURES

Exhibit VII outlines actual expenditures by category for FY 2025, along with FY 2026 expenditures incurred through May 31, 2026.

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – May 31, 2026
Personnel Services		
Classified Employee Salaries	\$ 967,134	\$ 533,909
Unclassified Employee Salaries	936,022	546,364
Temp/Part Time Salaries	-	-
Overtime Salaries	406,250	268,261
Lump Sum Payments	54,701	61,933
Night Differential Comp	52,721	30,272
Other Differential Comp	-	8,654
Fees & Compensation NOC	7,390	2,942
Holiday Pay	157,970	104,912
All Other	312,623	170,368
Sub-Total	\$ 2,894,811	\$ 1,727,614
Capital Outlays		
Machines & Equipment	-	\$ 37,042
Vehicles	-	-
All Other	-	-
Sub-Total	-	\$ 37,042
Fringe Benefits		
Employer Contribution Retirement	\$ 510,640	\$ 286,228
F.I.C.A./Social Security	179,907	107,157
Medicare	42,074	25,061
Health Insurance Premiums	527,647	339,352
Worker's Comp Premiums	25,666	15,634
Uniform Allowance	-	-
All Other	-	-
Sub-Total	\$ 1,285,934	\$ 773,432
Supplies		
Office Supplies	\$ 4,206	\$ 748
Operating Supplies	45,236	7,079
Small Tools/Minor Equipment	16,881	2,647
All Other	28,040	13,807
Sub-Total	\$ 94,363	\$ 24,281
Other Services & Charges		
Professional Services	\$ 24,475	\$ 9,700
Communication	-	-
Travel	15,439	22,522
Transportation - Not Travel	4,725	1,673
Advertising & Promotion	902	440
Printing and Binding	-	-
Insurance	-	-
Repairs & Maintenance	52,505	25,848
Rental Of Land/Buildings	194,024	129,349
Rental Machines/Equipment	535	762

Line Item	Oct. 1, 2024 – Sept. 30, 2025	Oct. 1, 2025 – May 31, 2026
Training	-	-
Security	-	-
All Other	15,546	5,220
Sub-Total	\$ 308,151	\$ 195,514
Utility Services		
Electricity	\$ 256,713	\$ 154,714
Water	17,943	18,550
Sub-Total	\$ 274,656	\$ 173,264
Total Expenses	\$ 4,857,917	\$ 2,931,146

Exhibit VII

LEASES /RENTAL

Exhibit VIII lists two (2) properties currently leased by VITEMA.

Lessor	Address	Square Footage	Annual Rent	Period
Territorial Public Defender	Plot 1-B Estate Carlton Hill, King Quarter, Kingshill, STX	2,100	\$23,100	12/01/2024 – 11/30/2027
WRP LLC	7, 8, Portion of 9 King Cross Street, Christiansted, STX	8,996	\$170,924	10/01/2025 – 09/30/2027
	TOTAL: 2			

Exhibit VIII

- VITEMA has expressed interest in renewing the lease with WRP LLC for an additional one-year term; however, a **\$5,128** increase in annual cost will occur going forward.

PROFESSIONAL SERVICES CONTRACTS

Displayed below in *Exhibit IX* are the Agency's Professional Services for Fiscal Year 2027.

- VITEMA currently has an expired contract with Omni Systems.

Vendor Name	Type Of Service	Period	Funding Source	FY 2027 Amount
Oliver Exterminating Service – STT	Pest Control	10/01/2025 - 09/30/2026	General Fund	\$ 3,000
Ocean Pest Control – STJ	Pest Control	10/01/2025 - 09/30/2026	General Fund	1,080
Kone	Elevator Service	06/01/2025 - 05/31/2026	General Fund	3,843
Omni Systems	Web Page Development & Maintenance	04/18/2024 - 04/17/2026	General Fund	19,400
Xerox	Copier Maintenance	10/01/2025 - 09/30/2026	General Fund	6,037
Xerox	Copier Maintenance	10/01/2025 - 09/30/2026	General Fund	1,020
MLC Import Supply – STT	Generator Maintenance	10/01/2025 - 09/30/2026	General Fund	16,150
MLC Import Supply – STJ	Generator Maintenance	10/01/2025 - 09/30/2026	General Fund	10,476
Real Tech Exterminating Services	Exterminating Service	10/01/2025 - 09/30/2026	General Fund	660
Real Tech Exterminating Services – 911	Exterminating Service	10/01/2025 - 09/30/2026	General Fund	480
Group Elite	911 Recording System	-	Emergency Service	20,773
Evertec	911 Network Equipment Support	-	Emergency Service	30,000
Isbel	911 Telephone System	-	Emergency Service	13,023
Isbel	VITEMA Phone System	-	Emergency Service	7,605
ESR	911 GIS License	-	Emergency Service	9,240

Vendor Name	Type Of Service	Period	Funding Source	FY 2027 Amount
Solutions II	911 System Maintenance	-	Emergency Service	109,702
Motorola Solutions (Call Works)	911 Sentinel Call Answering System Maintenance	01/28/2022 - 01/28/2027	Emergency Service	68,906
Intrado	Text to 911	-	Emergency Service	26,400
Priority Dispatch	911 Priority Dispatch System Maintenance	-	Emergency Service	12,600
TOTAL:19				\$ 360,395

Exhibit IX

VEHICLE

VITEMA has a total of twenty-seven (27) vehicles, twelve (12) vehicles on St. Croix and fifteen (15) on the islands of St. Thomas and St. John. *Appendix II* displays the entire vehicle listing. The gasoline charges for both districts are \$7,790 and maintenance charges are \$5,406.

FEDERAL GRANTS

A listing of all grants available for use by VITEMA has been listed in *Exhibit X*.

Grant	Grant Period	Amount Received	Amount Expended	Amount Remaining	Utilization Rate
230 VITEMA 2023 Non-Profit Security Grant Program	09/01/2023 – 08/31/2026	\$ 930,478	\$ 46,589	\$ 883,889	5%
230 VITEMA 2024 Non-Profit Security Grant Program	09/01/2024 – 08/31/2027	1,107,586	16,840	1,090,746	2%
230 VITEMA 2024 Non-Profit Security Grant Program	09/01/2024 – 08/31/2027	849,474	-	849,474	-
230 VITEMA 2025 Non-Profit Security Grant Program	09/01/2024 – 08/31/2028	1,050,000	-	1,050,000	-
230 VITEMA 2023 Emergency Management Performance Grant	10/01/2022 – 09/30/2026	942,605	752,657	189,948	80%
230 VITEMA 2024 Emergency Management Performance Grant	10/01/2023 – 09/30/2026	848,109	424,869	423,240	50%
230 VITEMA 2025 Emergency Management Performance Grant	10/01/2025 – 09/30/2030	847,363	-	847,363	-
230 VITEMA 2023 Homeland Security Grant Program	09/01/2023 – 08/31/2026	1,193,000	615,596	577,404	52%
230 VITEMA 2024 Homeland Security Grant Program	09/01/2024 – 08/31/2027	1,051,545	435,688	615,857	41%
230 VITEMA 2025 Homeland Security Grant Program	09/01/2024 – 08/31/2027	1,087,200	-	1,087,200	-
230 VITEMA 2025 National Earthquake Hazards Reduction Program	09/01/2025 – 08/31/2026	51,091	-	51,091	-
230 VITEMA 2022 State and Local Cybersecurity Grant Program	12/01/2022 – 11/30/2026	503,510	7,453	496,057	1%
230 VITEMA 2023 State and Local Cybersecurity Grant Program	12/01/2023 – 11/30/2027	52,348	-	52,348	-
230 VITEMA 2024 State and Local Cybersecurity Grant Program	12/01/2024 – 11/30/2028	134,485	-	134,485	-
230 VITEMA 2025 State and Local Cybersecurity Grant Program	12/01/2025 – 11/30/2030	82,160	-	82,160	-
230 VITEMA 2025 National Tsunami Hazard Mitigation Program	09/01/2025 – 08/31/2026	325,293	-	325,293	-
230 VITEMA 2024 Technical Assistance Program	04/25/2024 – 09/30/2028	285,000	-	285,000	-
TOTAL GRANTS : 17		\$ 11,341,247	\$ 2,299,692	\$ 9,041,555	-

Exhibit X

COMPLIANCE, OVERSIGHT & CORRECTIVE ACTION REVIEW

Located on the Department of Finance Audited Financial Statements, VITEMA is listed under the Single Audit Report for FY 2023

Year Ended September 30, 2023

- A review of *11* projects with subawards exceeding *\$30,000* found that VITEMA had not established sufficient internal controls to ensure compliance with FFATA reporting requirements.

The absence of effective internal controls increases the risk of noncompliance with federal reporting.

**It has been recommended that VITEMA should review and strengthen its policies and procedures, to ensure required reports are thoroughly reviewed by the appropriate officials and submitted in an accurate and timely manner.*

VITEMA has established a process for preparation and the submission of financial and performance reports that clearly states the required roles and responsibilities.

- Out of *27* subrecipients *8* were flagged for the following:
 - Four (*4*) instances where obtaining subrecipient agreements were incapable
 - Eight (*8*) instances were identified where VITEMA did not maintain supporting documentation confirming that subrecipients expected to be audited complied with the audit requirements under 2 CFR Part 200, Subpart F.

**It has been recommended that VITEMA implement policies, procedures and controls to ensure subrecipients are in accordance with federal statutes.*

A formal process for executing and maintaining subrecipient agreements has been implemented to strengthen compliance with program requirements.

- VITEMA does not have monitoring controls in place to ensure the Agency remains in compliance with earmarking requirements at the end of each grant period.

**It's been recommended that VITEMA reexamine and improve internal controls to ensure compliance with earmarking requirements.*

The Agency will now record the required information in BSIR as part of the reporting submission process. This will require verification before a report can be submitted.

- Out of *3* projects, *2* with first-tier subawards that exceed *\$30,000* were found with the following:
 - No evidence stating review of reports prior to submission
 - Insufficient documentation to verify that FFATA reports were submitted within the required timeframe.
 - Reported amounts could not be reconciled to supporting documents.

**It has been recommended that VITEMA reassess and strengthen its policies and procedures governing reporting activities.*

The Deputy Director of Grants Management will review the FFTA information and confirm the accuracy of the documentation.

DEOBLIGATION OF FUNDS

The Virgin Islands Territorial Emergency Management Agency did not experience any deobligation of funds during the fiscal year.

OUTSTANDING VENDOR PAYMENTS

Exhibit XI displays two (2) vendors that are pending payment as reported by VITEMA for FY 2027.

Vendor Name	Amount
Centurion Security Systems	\$ 4,505
Import Supply	1,775
Total: 2	\$ 6,280

Exhibit XI

OBLIGATIONS

VITEMA provided a list of obligations to date, found in *Exhibit XII*.

Vendor	Amount Left to Date
Oliver Exterminating - STT	\$ 1,000
Ocean Pest Control - STJ	360
XEROX - C8070H	1,747
XEROX - C7030S	
MLC Import Supply - STT 350kw	9,200
MLC Import Supply - STT 100kw	
MLC Import Supply - STJ 20kw	
MLC Import Supply - STJ 100kw	
Real Tech - 7&9 King Cross Street	275
Real Tech - 911 Call Center	160
<i>*Vender name was not provided</i>	42,731
Lease - Office Of The Territorial Public Defender	5,775
Total: 12	\$ 61,248

Exhibit XII

SUMMARY

The Virgin Islands Territorial Emergency Management Agency (VITEMA) FY 2027 Governor’s recommended budget is as follows:

\$5,911,126	Governor's General Fund Recommendation
250,000	Miscellaneous Section
6,161,126	Total Governor's Recommendation
	Other Fund
4,439,786	Federal Funds
4,439,786	Total Other Fund
\$10,600,912	FY 2027 Total Operating Budget



Theodora Philip, DBA
Post Auditor

APPENDIX I

VITEMA'S PERSONNEL LISTING

Position Name	FY 2026	FTE	FY 2027	FTE
230 VITEMA				
GENERAL FUND 0100				
<u>UNCLASSIFIED FILLED</u>				
DIRECTOR OF VITEMA	\$ 125,000	1.00	\$ 125,000	1.00
SPECIAL ASSISTANT TO STATE DIRECTOR	46,000	1.00	60,000	1.00
ASSISTANT DIRECTOR	-	-	100,000	1.00
DEPUTY DIRECTOR OF PLAN PREPARDNESS	90,000	1.00	90,000	1.00
FINANCIAL OFFICER	53,000	1.00	53,000	1.00
DEPUTY DIRECTOR OF HUMAN RES & LABOR	80,000	0.90	80,000	0.90
EMERGENCY CALL CENTER MANAGER	65,000	1.00	65,000	1.00
DEPUTY DIRECTOR OPERATIONS	90,000	1.00	90,000	1.00
EMERGENCY CALL CENTER DISTRICT MANAGER	65,000	1.00	65,000	1.00
DEPUTY DIRECTOR OF LOGISTICS	90,000	1.00	90,000	1.00
INFORMATION TECHNOLOGY SPECIALIST	63,000	1.00	63,000	1.00
PUBLIC INFORMATION OFFICER	70,000	1.00	70,000	1.00
FACILITIES MAINTENACE MANAGER	70,000	1.00	70,000	1.00
FINANCIAL OFFICER	60,000	1.00	60,000	1.00
DEPUTY DIRECTOR GRANTS MANGEMENT	80,000	0.90	-	-
DEPUTY DIRECTOR ADMIN & FINANCE	80,000	0.90	-	-
<u>TOTAL UNCLASSIFIED FILLED</u>	\$ 1,127,000	14.67	\$ 1,081,000	13.90
<u>UNCLASSIFIED VACANT</u>				
DEPUTY DIRECTOR GRANTS MANAGEMENT	-		80,000	0.90
DEPUTY DIRECTOR ADMIN & FINANCE	-	-	80,000	0.90
FINANCIAL OFFICER	100,000	1.00	-	-
<u>TOTAL UNCLASSIFIED VACANT</u>	\$ 100,000	1.00	\$ 160,000	1.80
<u>CLASSIFIED FILLED</u>				
ADMINISTRATIVE OFFICER II	-		15,554	0.35
ADMINISTRATIVE OFFICER II	20,219	0.41	20,219	0.41
GENERAL MAINTENANCE WORKER I	32,637	1.00	37,781	1.00
GENERAL MAINTENANCE WORKER I	35,982	1.00	39,670	1.00
CUSTODIAL WORKER/MESSENGER	35,811	1.00	35,811	1.00
CUSTODIAL WORKER/MESSENGER	35,811	1.00	37,601	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	47,762	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	47,762	1.00
EMERGENCY CALL CENTER OPERATOR	35,626	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	37,799	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	36,698	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	40,001	1.00	40,000	1.00

Position Name	FY 2026	FTE	FY 2027	FTE
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	40,000	1.00
EMERGENCY CALL CENTER OPERATOR	40,001	1.00	40,000	1.00
EMERGENCY CALL CENTER SQUAD LEADER	51,170	1.00	53,728	1.00
EMERGENCY CALL CENTER SQUAD LEADER	48,733	1.00	48,733	1.00
EMERGENCY CALL CENTER SQUAD LEADER	51,170	1.00	53,728	1.00
EMERGENCY CALL CENTER SQUAD LEADER	51,170	1.00	53,728	1.00
EMERGENCY OPERATIONS CENTER SUPERVISOR	-	-	3,476	0.07
EMERGENCY OPERATIONS CENTER SUPERVISOR	10,461	0.15	10,984	0.15
MESSENGER/RECEPTIONIST	-	-	44,414	1.00
EMERGENCY OPERATIONS CENTER SUPERVISOR	6,310	0.11	6,626	0.11
EMERGENCY CALL CENTER SQUAD LEADER	46,413	1.00	48,733	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	-	-
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	-	-
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	-	-
SQUAD LEADER	46,413	1.00	-	-
FEDERAL GRANTS MANAGER	4,037	0.08	-	-
SQUAD LEADER	46,413	1.00	-	-
EMERGENCY CALL CENTER SQUAD LEADER	51,170	1.00	-	-
EMERGENCY CALL CENTER OPERATOR	37,799	1.00	-	-
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	-	-
TOTAL CLASSIFIED FILLED	\$ 1,371,908	34.76	\$ 1,206,311	28.10
CLASSIFIED VACANT				
ADMINISTRATIVE OFFICER II	\$ 17,888	0.38	\$ 15,443	0.37
HUMAN RESOURCES COORDINATOR	26,482	1.00	52,964	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	17,815	0.50	17,815	0.50
EMERGENCY CALL CENTER OPERATOR	17,815	0.50	17,815	0.50
EMERGENCY CALL CENTER OPERATOR	-	-	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	-	-	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	35,629	1.00
EMERGENCY CALL CENTER SQUAD LEADER	-	-	44,202	1.00
EMERGENCY CALL CENTER OPERATOR	35,629	1.00	35,629	1.00
EMERGENCY CALL CENTER SQUAD LEADER	-	-	44,202	1.00
EMERGENCY CALL CENTER OPERATOR	-	-	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	-	-	35,629	1.00
EMERGENCY CALL CENTER OPERATOR	-	-	35,629	1.00
FEDERAL GRANTS & PROGRAMS MANAGER	-	-	5,862	0.13
FEDERAL GRANTS & PROGRAMS MONITOR	6,464	0.13	5,862	0.13
MESSENGER/RECEPTIONIST	46,635	1.00	-	-
EMERGENCY OPERATIONS CENTER SUPERVISOR	3,650	0.07	-	-
TOTAL CLASSIFIED VACANT	\$ 386,149	10.08	\$ 560,454	14.62
ADJUSTMENTS				
NIGHT DIFFERENTIAL	\$ 55,000	1.00	\$ 55,000	1.00
OVERTIME	1,300	1.00	1,300	1.00
OVERTIME	3,400	1.00	3,400	1.00
OVERTIME	215,000	1.00	215,000	1.00
TOTAL ADJUSTMENTS	\$ 274,700	4.00	\$ 274,700	4.00
TOTAL GENERAL FUND	\$ 3,259,757	64.51	\$ 3,282,464	62.42

Position Name	FY 2026	FTE	FY 2027	FTE
FUND 3100				
UNCLASSIFIED FILLED				
EMERGENCY PLAN COORDINATOR	\$ 30,000	0.50	\$ 30,000	0.50
EMERGENCY PLAN COORDINATOR	30,000	0.50	30,000	0.50
TRAINING COORDINATOR	30,000	0.50	30,000	0.50
TRAINING COORDINATOR	15,000	0.25	15,000	0.25
TRAINING COORDINATOR	15,000	0.25	15,000	0.25
FUSION CENTER MANAGER	90,000	1.00	90,000	1.00
CONTENT & MEDIA WRITER	-	-	45,000	1.00
FUSION CENTRAL INTELLIGENCE ANALYST	60,000	1.00	60,000	1.00
TOTAL UNCLASSIFIED FILLED	\$ 270,000	4.00	\$ 315,000	5.00
UNCLASSIFIED VACANT				
FUSION CENTRAL INTELLIGENCE ANALYST	\$ 55,000	1.00	\$ 55,000	1.00
EMERGENCY MGMT. COMMUNICATIONS SPECIALIST	60,000	1.00	60,000	1.00
EMERGENCY MGMT. OUTREACH COORNINATOR	53,000	1.00	53,000	1.00
PLANNING & PREPAREDNESS COORDINATOR	35,000	0.54	35,000	0.54
PLANNING & PREPAREDNESS COORDINATOR	30,000	0.46	30,000	0.46
CONTENT MEDIA WRITER	45,000	1.00	-	-
EMERGENCY MGMT. REC. & PROPERTY MGMT. SPECIALIST	45,000	1.00	-	-
TOTAL UNCLASSIFIED VACANT	\$ 323,000	6.00	\$ 233,000	4.00
CLASSIFIED FILLED				
ADMINISTRATIVE OFFICER II	\$ 28,747	0.59	\$ 28,747	0.59
ADMINISTRATIVE OFFICER II	-	-	28,860	0.65
EMERGENCY OPERATIONS CENTER SUPERVISOR	49,568	0.89	47,208	0.93
EMERGENCY OPERATIONS CENTER SUPERVISOR	57,460	0.85	52,047	0.89
EMERGENCY OPERATIONS CENTER SUPERVISOR	-	-	60,334	0.85
FEDERAL GRANTS MANAGER	24,590	0.46		
FEDERAL GRANTS MANAGER	24,590	0.46		
TOTAL CLASSIFIED FILLED	\$ 184,957	3.24	\$ 217,195	3.90
CLASSIFIED VACANT				
ADMINISTRATIVE OFFICER II	\$ 28,747	0.61	\$ 26,856	0.63
FEDERAL GRANTS & PROGRAM MONITOR	22,232	0.44	20,165	0.44
FEDERAL GRANTS & PROGRAM MONITOR	22,232	0.44	20,165	0.44
FEDERAL GRANTS & PROGRAM MONITOR	-	-	20,165	0.44
FEDERAL GRANTS & PROGRAM MONITOR	-	-	20,165	0.44
EMERGENCY OPERATIONS CENTER SUPERVISOR	49,568	0.93	-	-
TOTAL CLASSIFIED VACANT	\$ 122,779	2.42	\$ 107,516	2.38
TOTAL FEDERAL FUND	\$ 900,736	15.66	\$ 872,712	15.28
TOTAL VITEMA	\$ 4,160,493	80.17	\$ 4,155,176	77.70

APPENDIX II

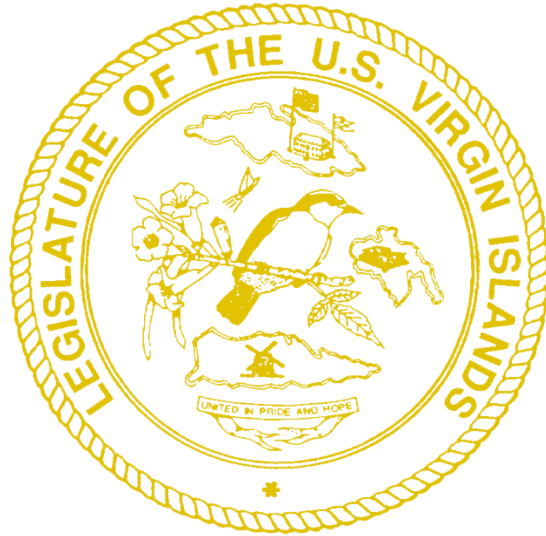
VIRGIN ISLANDS TERRITORIAL MANAGEMENT AGENCY

ST. CROIX DISTRICT VEHICLE LISTING

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Maintenance Cost	Gas Cost	Plate No.
2016	Chevy	Traverse	Director	Federal	Own	Good	\$ 1,302	\$ 815	VIT1
2019	Chevy	Colorado	Public Assistance	Federal	Own	Good	1,749	-	VIT3
2019	Chevy	Colorado	Mitigation	Federal	Own	Good	526	400	VIT7
2022	Chevy	Silverado	Logistics	Federal	Own	Good	244	840	VIT9
2019	Chevy	Equinox	Public Assistance	Federal	Own	Good	159	-	VIT11
2025	Ford	Ranger	Public Assistance	Federal	Own	New	-	-	VIT15
2016	Chevy	Colorado	Planning/Preparedness	Federal	Own	Good	-	410	VIT17
2025	Chevy	Equinox	Logistics	Federal	Own	New	-	-	VIT19
2019	Chevy	Equinox	Mitigation	Federal	Own	Good	415	415	VIT25
2023	Ford	F-150	Public Assistance	Federal	Own	New	-	-	VIT27
2025	Ford	Explorer	Logistics	Federal	Own	New	-	-	VIT32
2025	Chevy	Equinox	Logistics	Federal	Own	New	-	-	VIT34
TOTAL: 12							\$ 4,395	\$ 2,880	

ST. THOMAS/ST. JOHN DISTRICT VEHICLE LISTING

Year	Make	Model	Division	Funding Source	Lease/ Own	Condition	Maintenance Cost	Gas Cost	Plate No.
2020	Chevy	Colorado	Logistics	Federal	Own	Good	\$ -	\$ -	VIT2
2017	Chevy	Silverado	Fusion Center	Federal	Own	Fair	-	-	VIT6
2016	Chevy	Colorado	Logistics	Federal	Own	Fair	-	-	VIT8
2019	Chevy	Colorado	Mitigation	Federal	Own	Good	-	-	VIT10
2019	Chevy	Equinox	Mitigation	Federal	Own	Good	-	-	VIT12
2019	Chevy	Colorado	Public Assistance	Federal	Own	Good	945	869	VIT14
2019	Chevy	Equinox	Public Assistance	Federal	Own	Good	-	217	VIT18
2025	Chevy	Equinox	Logistics	Federal	Own	New	-	-	VIT20
2005	Chevy	Colorado	Asst. Director	Federal	Own	Good	66	-	VIT21
2022	Chevy	Colorado	Operations	Federal	Own	New	-	-	VIT22
2019	Chevy	Equinox	Public Assistance	Federal	Own	Good	-	1,082	VIT23
2022	Chevy	Silverado	Logistics	Federal	Own	New	-	-	VIT24
2023	Ford	F-150	Public Assistance	Federal	Own	New	-	961	VIT26
2025	Ford	Explorer	Logistics	Federal	Own	New	-	-	VIT30
2025	Ford	Ranger	Public Assistance	Federal	Own	New	-	1,781	VIT28
TOTAL: 15							\$ 1,011	\$ 4,910	



COMMITTEE ON BUDGET, APPROPRIATIONS & FINANCE
- POST AUDIT DIVISION -

P.O. Box 1690
Emancipation Garden Station
St. Thomas, Virgin Islands 00840
Phone: (340) 774-2478