



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Rob Sand  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004  
Telephone (515) 281-5834

January 5, 2026

Kristi Onstot  
Executive Council  
L O C A L

Subject: Damages due to Tornado at Loess Hills State Forest on April 26, 2024  
Department of Natural Resources  
Claim dated December 15, 2025  
AOS Claim ID: 3739

In accordance with Executive Council policy, we have examined the claim for 29C.20 funds for the above-mentioned damage. It is our conclusion that the above-mentioned damage incurred by the Department of Natural Resources is covered by Chapter 29C.20 of the Code of Iowa. Therefore, we recommend an Executive Council allocation in the amount of \$67,878,00, subject to an audit of actual invoices.

Sincerely,

A handwritten signature in black ink, appearing to read "Brian R. Brustkern".

Brian R. Brustkern, CPA  
Deputy Auditor of State

cc: Sherry Arntzen, Bureau Chief, Parks, Forests and Preserves Bureau, Department  
of Natural Resources  
Kara Bryant, Budget and Finance, Department of Natural Resources  
Heather Hackbarth, Department of Management

December 15, 2025

Victoria Newton  
Executive Council  
State Capitol  
LOCAL

Tammy Hollingsworth  
Auditor's Office  
Lucas Building  
LOCAL

RE: Tornado at Loess Hills State Forest

Dear Victoria and Tammy:

On Friday, April 26, 2024, there was a tornado in Loess Hills State Forest in Monona County. Elizabeth Thacker reported the damage via email notification on April 29, 2024. The damages are eligible for FEMA funding. DNR is requesting 25% of the total cost to replace the rock on the road and parking lot. FEMA will be covering the remaining 75% of the cost.

The supporting documents include:

- FEMA Finalized PW 5 for PA 4779

This information is being submitted to the Executive Council as a request for allocation of \$67,878.00 for AOS ID #3739.

I thank you and the Executive Council members for your time and consideration in reviewing this material. Please inform me if it would be advantageous to participate in the Executive Council meeting in order to answer any questions.

Sincerely,

Sherry L. Arntzen, Bureau Chief  
Parks, Forests and Preserves Bureau

Cc: Kara Bryant, DNR Budget and Finance

Attachments: 1

## Department of Homeland Security Federal Emergency Management Agency

### General Info

<b>Project #</b>	757046	<b>PW #</b>	5	<b>Project Type</b>	Estimated Costs
<b>Project Category</b>	A - Debris Removal			<b>Applicant</b>	Iowa Department of Natural Resources - Parks Bureau (000-0011A-00)
<b>Project Title</b>	4779 IDNR Parks - Loess Hills Debris Removal			<b>Event</b>	4779DR-IA (4779DR)
<b>Project Size</b>	Small			<b>Declaration Date</b>	5/14/2024
<b>Activity Completion Date</b>	7/19/2026			<b>Incident Start Date</b>	4/26/2024
<b>Process Step</b>	Obligated			<b>Incident End Date</b>	4/27/2024

### Damage Description and Dimensions

The Disaster # 4779DR, which occurred between **04/26/2024** and **04/27/2024**, caused:

#### Damage #1396350; Damage for Project [757046] Loess Hills Tornado

During the incident period 4/26/2024 through 4/27/2024, a(n) Severe Storm(s) deposited the following debris throughout Iowa Department of Natural Resources - Parks Bureau. Which includes Vegetative Debris on improved public property and public rights-of way throughout Loess Hills Tornado.

### Final Scope

#### 1396350 Damage for Project [757046] Loess Hills Tornado

##### Work to be Completed

The applicant will utilize contracts for debris removal operations throughout the Loess Hills Tornado.

- A. Remove and dispose of 77,944 CY of damaged trees and vegetative debris.

**Work to be completed: \$271,512.00**

##### Project Notes:

1. In accordance with FEMA's Simplified Procedures, the project scope and cost were developed from Applicant provided estimates and will be certified by the Applicant using the Small Permanent Work Project Certifications and Acknowledgements form. See attachments labeled: *Loess Hills State Forest Pisgah Unit -*

*Pisgah Torndao #1 Survey.xlsx, Tree Calculator from site inspection.pdf and LHSF 2024.pdf.*

2. All work will be completed within the applicants ROW. If staging of equipment and materials would be needed, that work will be staged within the applicants ROW.
3. Trees and debris will be burned and/or scattered on site. In the SPA under Small Project Work Survey, Final Disposal Sites has the incorrect amount for debris. It should be 77,944 CY.
4. Root balls and tree trunks will be left in place.
5. GPS locations of where trees and debris will be removed is in document: *Debris Pile XY.xlsx*.

Cost

Code	Quantity	Unit	Total Cost	Section
9102 (Contract Debris Removal)	1.00	Lump Sum	\$271,512.00	Uncompleted

CRC Gross Cost	\$271,512.00
Total Insurance Reductions	\$0.00
CRC Net Cost	\$271,512.00
Federal Share (75.00%)	\$203,634.00
Non-Federal Share (25.00%)	\$67,878.00

# Award Information

## Version Information

Version #	Eligibility Status	Current Location	Bundle Number	Project Amount	Cost Share	Federal Share Obligated	Date Obligated
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## Drawdown History

EMMIE Drawdown Status As of Date	IFMIS Obligation #	Expenditure Number	Expended Date	Expended Amount
No Records				

## Obligation History

Version #	Date Obligated	Obligated Cost	Cost Share	IFMIS Status	IFMIS Obligation #
0	8/11/2025	\$203,634.00	75%	Accepted	4779DRIAP00000051

## Subgrant Conditions

- As described in Title 2 Code of Federal Regulations (C.F.R.) § 200.333, financial records, supporting documents, statistical records and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three (3) years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other record retention requirements upon non-Federal entities. Exceptions are stated in 2 C.F.R. §200.333(a) – (f)(1) and (2). All records relative to this project are subject to examination and audit by the State, FEMA and the Comptroller General of the United States and must reflect work related to disaster-specific costs.
- In the seeking of proposals and letting of contracts for eligible work, the Applicant/Subrecipient must comply with its Local, State (provided that the procurements conform to applicable Federal law) and Federal procurement laws, regulations, and procedures as required by FEMA Policy 2 CFR Part 200, Procurement Standards, §§ 317-326.
- The Recipient must submit its certification of the subrecipient's completion of all of its small projects and compliance with all environmental and historic preservation requirements within 180 days of the applicant's completion of its last small project, or the latest approved deadline, whichever is sooner.
- When any individual item of equipment purchased with PA funding is no longer needed, or a residual inventory of unused supplies exceeding \$5,000 remains, the subrecipient must follow the disposition requirements in Title 2 Code of Federal Regulations (C.F.R.) § 200.313-314.
- The terms of the FEMA-State Agreement are incorporated by reference into this project under the Public Assistance award and the applicant must comply with all applicable laws, regulations, policy, and guidance. This includes, among others, the Robert T. Stafford Disaster Relief and Emergency Assistance Act; Title 44 of the Code of Federal Regulations; FEMA Policy No. 104-009-2, Public Assistance Program and Policy Guide; and other applicable FEMA policy and guidance.
- The DHS Standard Terms and Conditions in effect as of the declaration date of this emergency declarations or major disaster, as applicable, are incorporated by reference into this project under the Public Assistance grant, which flow down from the Recipient to subrecipients unless a particular term or condition indicates otherwise.
- The Uniform Administrative Requirements, Cost Principles, and Audit Requirements set forth at Title 2 Code of Federal Regulations (C.F.R.) Part 200 apply to this project award under the Public Assistance grant, which flow down from the Recipient to all subrecipients unless a particular section of 2 C.F.R. Part 200, the FEMA-State Agreement, or the terms and conditions of this project award indicate otherwise. See 2 C.F.R. §§ 200.101 and 110.
- The subrecipient must submit a written request through the Recipient to FEMA before it makes a change to the approved scope of work in this project. If the subrecipient commences work associated with a change before FEMA approves the change, it will jeopardize financial assistance for this project. See FEMA Policy No. 104-009-2, Public Assistance Program and Policy Guide.
- Pursuant to section 312 of the Stafford Act, 42 U.S.C. 5155, FEMA is prohibited from providing financial assistance to any entity that receives assistance from another program, insurance, or any other source for the same work. The subrecipient agrees to repay all duplicated assistance to FEMA if they receive assistance for the same work from another Federal agency, insurance, or any other source. If an subrecipient receives funding from another federal program for the same purpose, it must notify FEMA through the Recipient and return any duplicated funding.

## Insurance

### Additional Information

**January 15, 2025**

Property insurance coverage for debris removal is limited to insured locations. Debris removal represented on this project does not include insured locations and are not insured or insurable. No insurance relief is anticipated.

FEMA requires the Applicant to take reasonable efforts to pursue claims to recover insurance proceeds that it is entitled to receive from its insurer(s). In the event that any insurance proceeds are received for these expenses those proceeds must be reduced from FEMA Public Assistance funding to ensure no duplication of benefits has occurred.

No duplication of benefits from insurance is anticipated for work described in this application. In the event any part or all costs are paid by an insurance policy, a duplication of benefits from insurance will occur. Applicant must notify grantee and FEMA of such recoveries and the Sub-Grant award amount must be reduced by actual insurance proceeds.

No insurance requirements will be mandated for the damages included in this project. Insurance requirements are specific to permanent work to replace, restore, repair, reconstruct, or construct buildings, contents, equipment, and vehicles (FEMA Recovery Policy FP 206-086-1).

No insurance Narrative will be produced or uploaded into documents or attachments.

No O&M is required for the facilities represented on this project.

**Maryann Louie, PA – Insurance Specialist**

**CRC - West. Sacramento, CA**

## O&M Requirements

There are no Obtain and Maintain Requirements on **4779 IDNR Parks - Loess Hills Debris Removal**.

## Environmental Historical Preservation

Is this project compliant with EHP laws, regulations, and executive orders?

Yes

### EHP Conditions

- Any change to the approved scope of work will require re-evaluation for compliance with NEPA and other Laws and Executive Orders.
- This review does not address all federal, state and local requirements. Acceptance of federal funding requires recipient to comply with all federal, state and local laws. Failure to obtain all appropriate federal, state and local environmental permits and clearances may jeopardize funding.
- If ground disturbing activities occur during construction, applicant will monitor ground disturbance and if any potential archaeological resources are discovered, will immediately cease construction in that area and notify the State and FEMA.

### EHP Additional Info

There is no additional environmental historical preservation on **4779 IDNR Parks - Loess Hills Debris Removal**.



# Final Reviews

## Final Review

**Reviewed By** RUIZ CORTES, CHARLEENE

**Reviewed On** 06/12/2025 11:56 AM CDT

### Review Comments

PAGS has reviewed the project. No issues identified at the time of review.

## Recipient Review

**Reviewed By** Brown, Heidi

**Reviewed On** 06/18/2025 10:04 AM CDT

### Review Comments

*No comments available for the Recipient Review step*

# Project Signatures

**Signed By** Thacker, Elizabeth

**Signed On** 06/23/2025