



KOBAYASHI, KANETOKU, DOI, LUM & YASUDA CPAs LLC

HARBORS DIVISION
DEPARTMENT OF TRANSPORTATION
STATE OF HAWAII
(An Enterprise Fund of the State of Hawaii)

Single Audit Reports

Year Ended June 30, 2012

Submitted by
THE AUDITOR
STATE OF HAWAII

HARBORS DIVISION
DEPARTMENT OF TRANSPORTATION
STATE OF HAWAII
(An Enterprise Fund of the State of Hawaii)

Single Audit Reports

Year Ended June 30, 2012

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Section I

Introduction



December 21, 2012

The Auditor
State of Hawaii:

We have completed our audit of the financial statements of the Harbors Division, Department of Transportation, State of Hawaii (the Harbors Division), an enterprise fund of the State of Hawaii, as of and for the year ended June 30, 2012. We have also audited the Harbors Division's compliance with requirements applicable to its major federal financial assistance programs. We submit herein our reports pertaining to our audit of the Harbors Division's financial statements and federal financial assistance programs.

The audit objectives and scope of our audit were as follows.

AUDIT OBJECTIVES

1. To provide an opinion on the fair presentation of the Harbors Division's financial statements and the schedule of expenditures of federal awards as of and for the year ended June 30, 2012, in accordance with accounting principles generally accepted in the United States of America. Our independent auditors' report, which expressed an unqualified opinion on the Harbors Division's financial statements, is issued under separate cover.
2. To consider the Harbors Division's internal control over financing reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements.
3. To perform tests of the Harbors Division's compliance with certain provisions, laws, regulations, contracts, and grant agreements that could have a direct and material effect on the determination of financial statement amounts.
4. To consider the Harbors Division's internal control over compliance with requirements that could have a direct and material effect on each of its major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance.
5. To provide an opinion on the Harbors Division's compliance with applicable laws, regulations, contracts, and grants that could have a direct and material effect on each of its major federal programs.

SCOPE OF AUDIT

We performed an audit of the Harbors Division's financial statements and schedule of expenditures of federal awards as of and for the year ended June 30, 2012, in accordance with auditing standards generally accepted in the United States of America, as adopted by the American Institute of Certified Public Accountants, the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

ORGANIZATION OF REPORT

Our report is organized into three sections as follows:

Section I, entitled "Introduction," describes the objectives and scope of our single audit and the organization and contents of this report.

Section II, entitled "Compliance and Internal Control over Financial Reporting," contains our report on the Harbors Division's internal control over financial reporting and on compliance and other matters based upon our audit of the Harbors Division's financial statements.

Section III, entitled "Compliance and Internal Control over Federal Awards," contains our report on the Harbors Division's compliance and internal control over federal awards in accordance with OMB Circular A-133, a schedule of expenditures of federal awards, and a schedule of findings and questioned costs.

We would like to take this opportunity to express our appreciation to the personnel of the Harbors Division for the cooperation and assistance extended to us during our audit. We will be pleased to discuss any questions that you or your associates may have regarding our findings and recommendations.

Sincerely,

Kobayashi, Kenton, Aie, Lemo, Yano CPAs LLC

Section II

Compliance and Internal Control over Financial Reporting



**Independent Auditors' Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

The Auditor
State of Hawaii:

We have audited the financial statements of the Harbors Division, Department of Transportation, State of Hawaii (the Harbors Division), an enterprise fund of the State of Hawaii, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 21, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Harbors Division is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Harbors Division's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Harbors Division's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Harbors Division's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Harbors Division's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Auditor, State of Hawaii, management of the Harbors Division, and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Kobayashi, Kaitoko, Naito, Linn & Yano CPAs LLC

Honolulu, Hawaii
December 21, 2012

Section III

Compliance and Internal Control over Federal Awards



Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

The Auditor
State of Hawaii:

Compliance

We have audited the Harbors Division, Department of Transportation, State of Hawaii's (an enterprise fund of the State of Hawaii) (the Harbors Division) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Harbors Division's major federal programs for the year ended June 30, 2012. The Harbors Division's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Harbors Division's management. Our responsibility is to express an opinion on the Harbors Division's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Harbors Division's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Harbors Division's compliance with those requirements.

In our opinion, the Harbors Division complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in Appendix 1 to the accompanying schedule of findings and questioned costs as Findings 12-01 through 12-03.

Internal Control over Compliance

Management of the Harbors Division is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Harbors Division's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Harbors Division's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in Appendix 1 to the accompanying schedule of findings and questioned costs as Findings 12-01 through 12-03. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The Harbors Division's responses to the findings identified in our audit are described in Appendix 1 to the accompanying schedule of findings and questioned costs. We did not audit the Harbors Division's responses and, accordingly, we express no opinion on the responses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the Harbors Division as of and for the year ended June 30, 2012, and have issued our report thereon dated December 21, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Auditor, State of Hawaii, management of the Harbors Division, and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.

Kobayashi, Kanto, Sai, Leo & Yano CPAs LLC

Honolulu, Hawaii
December 21, 2012

HARBORS DIVISION
DEPARTMENT OF TRANSPORTATION
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Schedule of Expenditures of Federal Awards

Year Ended June 30, 2012

Federal/Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Award Number	Federal Expenditures
U.S. Department of Homeland Security			
Port Security Grant Program	97.056	2007-GB-T7-0433	\$ 758,863
		2007-GB-T7-0042	661,143
		HSTS04-04-G-GPS507	31,874
			<u>1,451,880</u>
ARRA Port Security Grant Program	97.116	2009-PU-R1-0165	<u>519,566</u>
Total U.S. Department of Homeland Security			1,971,446
U.S. Department of Transportation			
<i>Passed through State of Hawaii, Department of Transportation</i>			
ARRA TIGER Discretionary Grant Program	20.932	DTMA1G10003	<u>14,387,655</u>
Total Expenditures of Federal Awards			<u>\$ 16,359,101</u>

See accompanying Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133 and Notes to Schedule of Expenditures of Federal Awards

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Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2012

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Harbors Division and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

2. Relationship to Financial Statements

Actual expenditures related to the major programs have been reconciled to the accounting records underlying the Harbors Division's financial statements.

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Schedule of Findings and Questioned Costs

Year Ended June 30, 2012

(1) Summary of Auditors' Results

Financial Statements

- (a) The independent auditors' report expressed an unqualified opinion on the financial statements of the Harbors Division, Department of Transportation, State of Hawaii (the Harbors Division).
- (b) Internal control over financial reporting:
 - No material weaknesses were noted.
 - No significant deficiencies that are not considered to be material weaknesses were noted.
- (c) No instances of noncompliance material to the financial statements were noted.

Federal Awards

- (a) Internal control over major programs:
 - No material weaknesses were noted.
 - Significant deficiencies that are not considered to be material weaknesses were noted and are reported as Findings 12-01 through 12-03 (refer to Appendix 1).
- (b) The independent auditors' report on compliance expressed an unqualified opinion on the major programs.
- (c) Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported as Findings 12-01 through 12-03 (refer to Appendix 1).
- (d) The Harbors Division's major programs were:
 - U.S. Department of Homeland Security – Port Security Grant Program (CFDA No. 97.056)
 - U.S. Department of Homeland Security – ARRA Port Security Grant Program (CFDA No. 97.116)
 - U.S. Department of Transportation – ARRA TIGER Discretionary Grant Program (CFDA No. 20.932)
- (e) A threshold of \$490,773 was used to distinguish between Type A and Type B programs.
- (f) The Harbors Division did not qualify as a low-risk auditee.

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Schedule of Findings and Questioned Costs

Year Ended June 30, 2012

(2) Findings Relating to the Audit of the Harbors Division's Financial Statements which are Required to be Reported in Accordance with *Government Auditing Standards*

This section identifies significant deficiencies, material weaknesses, fraud, illegal acts, violations of provisions of contracts and grant agreements, and abuse related to the financial statements for which *Government Auditing Standards* require reporting in a Circular A-133 audit.

None noted.

(3) Findings Relating to Federal Awards

This section identifies the audit findings required to be reported by Circular A-133 Section.510(a), as well as any abuse findings involving federal awards that are material to a major program.

Refer to Appendix 1.

**HARBORS DIVISION
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Single Audit Findings

June 30, 2012

**Finding 12-01
Suspension and Debarment**

**U.S. Department of Homeland Security
Port Security Grant Program
2007-GB-T7-0042 and 2007-GB-T7-0433
CFDA No. 97.056**

**U.S. Department of Homeland Security
ARRA Port Security Grant Program
2009-PU-R1-0165
CFDA No. 97.116**

Condition

During our audit, we noted that the Harbors Division personnel did not review the Excluded Parties Listing System (EPLS) to determine whether Hawaiya Technologies (Port Security Grant Program) and Electric Boat Company (ARRA Port Security Grant Program) were suspended or debarred prior to the execution of the contracts.

Criteria

Non-Federal entities are prohibited from contracting with or making subawards expected to equal or exceed \$25,000 or meet certain other specified criteria as stated in 2 CFR part 180.

Cause

The Grant Managers in charge of the procurements did not check the EPLS to determine whether Hawaiya Technologies and Electric Boat Company were suspended or debarred from receiving federal funds during the procurement stage.

Effect

The deficiency could result in the Harbors Division entering into prohibited transactions as described above and thus not comply with Federal regulations.

We noted no instances of the Harbors Division entering into prohibited transactions.

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Single Audit Findings

June 30, 2012

Recommendation

We recommend that the Harbors Division adopt a formal, written policy requiring the review of the EPLS prior to the execution of contracts and document such reviews in the contract files. The policy should contain procedures describing how to use the EPLS, who is responsible for checking the EPLS, when the check should be performed, and how to appropriately document the results.

Views of Responsible Officials and Planned Corrective Action

The Harbors Division agrees with the finding regarding the procurements of Hawaiya Technologies and Electric Boat Company. The Harbors Division affirms the auditors found no instances of the Harbors Division entering into a prohibited transaction.

Port Security Grant Program

The finding of the absence of an EPLS search for Hawaiya Technologies to complete the Kahului Harbor Surveillance and Command Information System; is one of two projects supported by the Port Security Grant Program, specifically, 2007-GB-T7-0042. The other project supported by 2007-GB-T7-0042 was the procurement of Narrow Band Project 25 Compliant Radios. Before the award of a contract to Harris Corporation to provide the Narrow Band Project 25 Compliant Radios was approved, the Harbors Division completed an EPLS.

Similarly, for the procurement of a contractor under 2007-GB-0433 before the award of a contract to Intellicheck Mobilisa, Inc. to provide the Portable Handheld Transportation Worker Credential Identification was approved, the Harbors Division completed an EPLS.

ARRA Port Security Grant Program

The finding of the absence of an EPLS search for Electric Boat Company to provide 40 light power generators is one of three projects supported by the ARRA Port Security Grant Program, 2009-PU-R1-0165. In addition to the Harbors Division not conducting an EPLS for the Electric Boat Company, the Harbors Division found that in fiscal year 2011, it did not conduct an EPLS on Intellicheck Mobilisa, Inc. who provided six Portable Handheld Transportation Worker Credential Identification readers that was supported by the 2009 ARRA Port Security Grant Program, 2009-PU-R1-0165.

For the third project, before the award of a contract in fiscal year 2013 to Aluma Marine & Fabrication, LLC was approved, the Harbors Division completed an EPLS.

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Single Audit Findings

June 30, 2012

The issue regarding absences of an EPLS prior to the award of certain contracts is not systemic; corrections have been made with the direct support of the Harbors Division Fiscal Officer. On the job training with the new Program Specialist in charge of grants has been on going with close supervision and review to include reviewing the past and present findings of the independent auditor.

**HARBORS DIVISION
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Single Audit Findings

June 30, 2012

**Finding 12-02
Reporting**

**U.S. Department of Transportation
Passed Through State of Hawaii, Department of Transportation
ARRA TIGER Discretionary Grant Program
DTMA1G10003
CFDA No. 20.932**

Condition

During our audit, we noted that reports are prepared by the Fiscal Officer to comply with the American Recovery and Reinvestment Act (ARRA) Section 1512. These reports, which provide information about the jobs retained by the program, are not reviewed by another individual prior to submission to the U.S. Department of Transportation. Jobs retained are calculated based on monthly employment reports provided by Watts Constructors, LLC.

Criteria

The grant requires the Harbors Division to report the number of jobs retained by the program in accordance with ARRA Section 1512.

Cause

No one has been designated to review the reports prepared by the Fiscal Officer to report jobs retained by the ARRA TIGER Discretionary Grant Program.

Effect

This deficiency could potentially cause reporting errors to go undetected, resulting in non-compliance with the grant requirements. No material errors were noted for the reports filed for the fiscal year ended June 30, 2012.

Recommendation

We recommend that the Harbors Division designate an employee to review the ARRA reports prepared by the Fiscal Officer.

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Single Audit Findings

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Views of Responsible Officials and Planned Corrective Action

The State has established an Office of Economic Recovery and Reinvestment (OERR) to monitor ARRA reporting on the 1512 reports submitted quarterly to FederalReporting.gov. The OERR's review includes the job reports. Additionally, the Engineering Branch submits monthly reports to the Maritime Administration of which information from the monthly reports are consolidated into the quarterly 1512 reports.

The jobs reports are prepared by the contractor and submitted to the Engineering Branch for review and then forwarded to the Fiscal Officer to enter the jobs information into the 1512 report.

To address the concerns noted in the finding, the Harbors Division instituted a change in its procedures, effective in the first calendar quarter of 2012, in that the Engineering Branch completes a 1512 jobs report template with the jobs information and forwards the completed template to the Fiscal Officer for review. Since January 2012, the Fiscal Officer has reviewed the completed template for correctness and to enter the jobs information into the 1512 report.

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Single Audit Findings

June 30, 2012

**Finding 12-03
Reporting**

**U.S. Department of Homeland Security
Port Security Grant Program
2007-GB-T7-0433
CFDA No. 97.056**

**U.S. Department of Homeland Security
ARRA Port Security Grant Program
2009-PU-R1-0165
CFDA No. 97.116**

Condition

During fiscal year 2012, the Port Security Grant Program was partially funded by grant #2007-GB-T7-0433 and the ARRA Port Security Grant Program was funded by grant #2009-PU-R1-0165. Among other reporting requirements, these programs require Semi-Annual Progress Reports (SAPRs) and final close out reports.

While the Harbors Division has informed us that the final close out report for grant #2007-GB-T7-0433 was submitted to the Department of Justice, Office of Justice Programs, we were unable to obtain a copy of the final close out report and evidence that this report was submitted to the Department of Justice, Office of Justice Programs.

While the Harbors Division has informed us that the SAPR for grant #2009-PU-R1-0165 for the semi-annual periods ending December 31, 2011 and June 30, 2012 were submitted to the Department of Justice, Office of Justice Programs, we were unable to obtain copies of the SAPRs and evidence that these reports were submitted to the Department of Justice, Office of Justice Programs.

Criteria

Recipients of the federal grants should submit all required reports stipulated in the grant agreements.

Cause

The Harbors Division has not retained evidence documenting the submission of certain required reports.

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Single Audit Findings

June 30, 2012

Effect

The Harbors Division is unable to provide evidence supporting compliance with grant reporting requirements.

Recommendation

We recommend the Harbors Division should maintain evidence in the grant files that these reports were submitted to the Department of Justice, Office of Justice Programs.

Views of Responsible Officials and Planned Corrective Action

Regarding providing evidence for the completion and submission of the semi-annual report, the Grant Manager does not have access to the website to re-print a copy of the report because the Department of Justice is migrating the grant files to a new system (Non-Disaster Grants) in the Federal Emergency Management Administration (FEMA) portal (<https://portal.fema.gov/famsVuWeb/home>). The Harbors Division regrets that it lost its copy of the submission of the report and has spoken to the system administrator for the new site and will be able to view our files in the future once they have been completely migrated – no date of completeness has been provided.