

Spotlight

Department of Homeland Security



Office of Inspector General

March 2013 DS-13-04

Why This Matters

The Office of Inspector General (OIG) serves as an independent body to deter, identify, and address fraud, abuse, mismanagement, and waste in the Department of Homeland Security (DHS) programs and operations. To this end, the OIG is responsible for conducting and supervising audits, investigations, and inspections relating to the programs and operations of the Department. The OIG examines, evaluates and, where necessary, critiques these operations and activities, recommending ways for the Department to carry out its responsibilities in the most effective, efficient, and economical manner possible.

DHS Response

Within 90 days of the date of the grant audit report, Management should provide our office with a written response that includes their (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation.

FEMA Should Disallow \$21,113 of the \$654,716 in PA Grant Funds Awarded to the Alaska Department of Natural Resources, Wasilla, AK

What We Determined

FEMA should disallow \$21,113 of the \$654,716 in Public Assistance (PA) grant funds awarded to the Alaska Department of Natural Resources, Wasilla, Alaska (Department), PA Identification Number 000-U0421-00.

Our audit objective was to determine whether the Department accounted for and expended FEMA's grant funds according to Federal regulations and FEMA guidelines.

Of the \$305,319 in project charges we reviewed, the Department generally managed FEMA's Public Assistance grant funds according to Federal grant regulations and FEMA guidelines. However, the Department charged Projects 79, 81, and 84 with a total of \$21,133 of ineligible administrative and force account labor costs.

What We Recommend

We recommended that the FEMA Region X Administrator (1) disallow \$16,176 (Federal share \$12,132) of ineligible administrative costs charged to Projects 79 and 81, (2) disallow \$4,304 (Federal share \$3,228) of ineligible force account labor costs charged to Project 79, if these costs are included in the final cost claim, and (3) recoup \$653 (Federal share \$490) of ineligible force account labor costs charged to Project 84.

For Further Information:

Contact our Office of Public Affairs at (202)254-4100, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov