

Spotlight

Department of Homeland Security



Office of Inspector General

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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 DHS. The OIG examines, evaluates and, where necessary, critiques these operations and activities, recommending ways for DHS 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 Can Deobligate \$1.1 Million in Unneeded PA Grant Funds and Disallow \$52,812 in Unsupported Costs Awarded to Pima County, AZ

What We Determined

The Federal Emergency Management Agency (FEMA) needs to deobligate \$1.1 million in unneeded funding and disallow \$52,812 in unsupported costs associated with the FEMA Public Assistance (PA) grant awarded to Pima County, Arizona (County), PA Identification Number 041-64434-00.

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

Of the \$5,227,507 in project charges we reviewed, the County generally expended and accounted for PA funds according to Federal regulations and FEMA guidelines for the seven projects we audited. However, we identified \$1,123,565 of unneeded Federal funding that should be put to better use, and \$52,812 in force account labor charges not eligible for reimbursement.

What We Recommend

We recommended that the FEMA Region IX Administrator (1) deobligate \$1,123,565 (Federal share \$842,674) in unneeded funding related to 21 projects, (2) disallow \$41,857 (Federal share \$31,393) in ineligible force account labor costs pertaining to Projects 311, 318, and 320, and (3) disallow \$10,955 (Federal share \$8,216) in unsupported force account labor costs pertaining to Project 326 – unless the County can provide adequate support.

For Further Information:

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