



### 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 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

FEMA officials told us that they will withhold their comments on our findings until after they review their records and those documents associated with the University's final claimed costs.

The Hawaii State Civil Defense (State) and University officials partially concurred with our findings.

### For Further Information:

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

## FEMA Should Recover \$764,968 of Public Assistance Grant Funds Awarded to the University of Hawaii, Honolulu, Hawaii

### What We Determined

We audited Federal Emergency Management Agency (FEMA) Public Assistance grant funds awarded to the University of Hawaii, Honolulu, Hawaii (University), Public Assistance Identification Number 000-U8URU-00.

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

We determined that the University did not account for or expend \$764,968 in claimed costs, which represents 3.1 percent of the \$24,595,158 we audited, according to Federal regulations and FEMA guidelines. University officials claimed ineligible and excessive engineering costs, ineligible project improvement costs, duplicate costs, and costs for work that FEMA did not authorize.

### What We Recommend

We recommend that the Regional Administrator, FEMA Region IX: (1) disallow \$36,909 (\$27,682 Federal share) in ineligible engineering costs for Project 3; (2) disallow \$317,777 (\$238,333 Federal share) in excessive engineering costs for Project 3, unless FEMA can establish and document the eligibility and reasonableness of these costs; (3) disallow \$321,003 (\$240,752 Federal share) in ineligible project improvements costs for Project 4; (4) disallow \$73,906 (\$55,430 Federal share) in ineligible, duplicate costs the University claimed for Project 2; and (5) disallow \$15,373 (\$11,530 Federal share) in ineligible costs for Project 3 that were unrelated to the disaster.

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.