



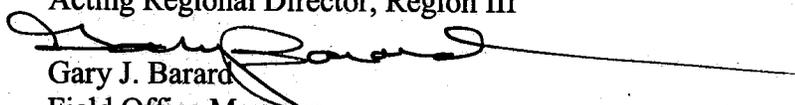
DEPARTMENT OF HOMELAND SECURITY

Office of Inspector General
Atlanta Field Office - Audit Division
3003 Chamblee Tucker Rd
Atlanta, GA 30341

April 30, 2003

MEMORANDUM

TO: Pat G. Arcuri
Acting Regional Director, Region III

FROM: 
Gary J. Barard
Field Office Manager

SUBJECT: City of Philadelphia, Pennsylvania
FEMA Disaster 1294-DR-PA
Audit Report No. DA-07-03

The Office of Inspector General (OIG) audited public assistance funds awarded to City of Philadelphia, Pennsylvania. The objective of the audit was to determine whether the City accounted for and expended FEMA funds according to federal regulations and FEMA guidelines.

The City received an award of \$1.4 million from the Pennsylvania Emergency Management Agency, a FEMA grantee, to remove debris and provide emergency protective measures as a result of Hurricane Floyd in September 1999. The award provided 75 percent FEMA funding for five large projects and forty-one small projects.¹ Our review was limited to the \$922,168 awarded and claimed under the five large projects.

The audit covered the period September 1999 to October 2002. During this period, the City received \$691,626 of FEMA funds under the five large projects.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. The audit included tests of the City's accounting records, a judgmental sample of expenditures, and other auditing procedures considered necessary under the circumstances.

The OIG determined that the City used and accounted for FEMA funds in accordance with federal regulations and FEMA guidelines. On March 17, 2003, City officials were informed of the audit results. Since this report contains no recommendations, a response is not required.

Should you have any questions concerning this report, please contact George Peoples or me at (770) 220-5242.

¹ According to FEMA regulations, a large project costs \$47,800 or more and a small project cost less than \$47,800.