

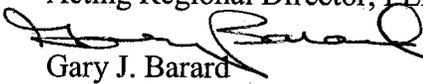
U.S. Department of Homeland Security
3003 Chamblee-Tucker Road
Atlanta, Georgia 30341



Homeland Security

October 28, 2004

MEMORANDUM FOR: Joseph Picciano
Acting Regional Director, FEMA Region II

FROM: 
Gary J. Barard
Field Office Director

SUBJECT: Long Island Power Authority
FEMA Disaster 1296-DR-NY
Audit Report No. DA-05-045

The Office of Inspector General (OIG) audited public assistance funds awarded to the Long Island Power Authority, Uniondale, New York. The objective of the audit was to determine whether the Authority accounted for and expended FEMA funds according to federal regulations and FEMA guidelines.

The Authority received an award of \$5.2 million from the New York State Emergency Management Office, a FEMA grantee, for debris removal and restoration of its electrical transmission and distribution system damaged as a result of Hurricane Floyd in September 1999. The award provided 75 percent FEMA funding for 6 large projects. The audit covered the period September 1999 to September 2004. During this period, the Authority received \$3,909,532 of FEMA funds.

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 Authority's accounting records, a judgmental sample of expenditures, and other auditing procedures considered necessary under the circumstances.

The OIG determined that the Authority accounted for and used FEMA funds according to federal regulations and FEMA guidelines. On October 21, 2004, Authority officials were informed of the audit results. Since the report contains no recommendations, a response is not required.

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