



DEPARTMENT OF HOMELAND SECURITY

Office of Inspector General
Denton Field Office - Audit Division
3900 Karina Street, Room 224
Denton, Texas 76208

May 20, 2003

MEMORANDUM

TO: Edward Buikema, Regional Director
FEMA Region V

Tonda L. Hadley

FROM: Tonda L. Hadley, Field Office Director

SUBJECT: Ohio Adjutant General's Department
Columbus, Ohio
FEMA Disaster Number 1227-DR-OH
Public Assistance Identification Number 000-92101-00
Audit Report Number DD-07-03

The Office of Inspector General (OIG) audited public assistance funds awarded to the Ohio Adjutant General's Department (Department). The objective of the audit was to determine whether the Department accounted for and expended FEMA funds according to federal regulations and FEMA guidelines.

The Department received an award of \$2.45 million from the Ohio Emergency Management Agency (OEMA), a FEMA grantee, for debris removal, emergency protective services, and repair and restoration of facilities damaged by the severe storms, flooding, and tornadoes that occurred on June 24, 1998. The award provided 75 percent FEMA funding for 7 large projects and 22 small projects.¹ The audit covered the period June 24, 1998, to February 25, 2003, during which the Department claimed \$2.45 million and OEMA disbursed \$1.84 million in direct program costs. The audit included a review of six large projects and three small projects totaling \$2.16 million, or 88 percent of the total award.

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

¹ Federal regulations in effect at the time of the disaster defined a large project as one costing \$47,100 or more and a small project as one costing less than \$47,100.

RESULTS OF AUDIT

The Department accounted for and expended FEMA funds according to federal regulations and FEMA guidelines. During the audit, the OIG noted that the Department maintained very good records to support its claim and that OEMA had performed a thorough, well-documented closeout review of the Department's claim.

The OIG discussed the results of the audit with the Department's officials on April 3, 2003, and FEMA Region V and OEMA officials on May 2, 2003. Because this report contains no recommendations, it does not require a response. If you have any questions concerning this report, please call me at (940) 891-8900. Major contributors to this report were Charles Riley and Cheri Kennedy.