



Homeland Security

May 11, 2004

MEMORANDUM FOR: Karen E. Armes
Acting Regional Director
FEMA Region IX

FROM: 
Robert J. Lastrico
Field Office Director
Office of Audits

SUBJECT: *Audit of the East Bay Regional Park District
Oakland, California
Public Assistance Identification Number 00-91031
FEMA Disaster Number 1203-DR
Audit Report Number DS-15-04*

The Office of Inspector General (OIG) audited public assistance funds awarded to East Bay Regional Park District, Oakland, California (District). The objective of the audit was to determine whether the District expended and accounted for Federal Emergency Management Agency (FEMA) funds according to federal regulations and FEMA guidelines.

The District received an award of \$1.2 million from the California Office of Emergency Services (OES), a FEMA grantee, for emergency and permanent repairs to District facilities damaged as a result of flooding that occurred from February 2, 1998, through April 30, 1998. The award provided 75 percent federal funding for 6 large projects and 28 small projects.¹ The audit covered the period February 2, 1998, to March 23, 2001, and included a review of all six large projects and one small project with a total award of \$823,057.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to *Government Auditing Standards* issued by the Comptroller General of the United States. The audit included review of FEMA, OES, and District records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances.

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$47,100.

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The audit confirmed that the District expended and accounted for the FEMA funds according to federal regulations and FEMA guidelines. The OIG informed OES and FEMA Region IX officials of the audit results on May 7, 2004, and District officials on May 10, 2004. Since this report contains no recommendations, a response is not required. Should you have any questions concerning this report, please contact me at (510) 627-7011. Key contributors to this assignment were Humberto Melara and Kenneth B. Valrance.