



# U.S. DEPARTMENT OF HOMELAND SECURITY **OFFICE OF INSPECTOR GENERAL**

OIG-25-20

March 24, 2025

**FINAL REPORT**

## **Jacksonville State University Did Not Always Follow Procurement and Contracting Requirements**





# OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Washington, DC 20528 | [www.oig.dhs.gov](http://www.oig.dhs.gov)

March 24, 2025

MEMORANDUM FOR: Cameron Hamilton  
Senior Official Performing the Duties of FEMA Administrator  
Federal Emergency Management Agency

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V CUFFARI**  
Inspector General

SUBJECT: *Jacksonville State University Did Not Always Follow Procurement and Contracting Requirements*

Digitally signed by  
JOSEPH V CUFFARI  
Date: 2025.03.24 10:16:23  
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Attached for your action is our final report, *Jacksonville State University Did Not Always Follow Procurement and Contracting Requirements*. We incorporated the formal comments provided by your office.

The report contains two recommendations aimed at improving FEMA's oversight of State grant management. Your office concurred with both recommendations. Based on information provided in your response to the draft report, we consider recommendation 2 open and resolved. Additionally, based on information subsequently provided by your office, we consider recommendation 1 closed and resolved. Once your office has fully implemented recommendation 2, please submit a formal closeout letter to us within 30 days so that we may close the recommendation. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Please send your response or closure request to [OIGAuditsFollowup@oig.dhs.gov](mailto:OIGAuditsFollowup@oig.dhs.gov).

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please contact me with any questions, or your staff may contact Craig Adelman, Acting Deputy Inspector General, Audits, at (202) 981-6000.

Attachment



# DHS OIG HIGHLIGHTS

## Jacksonville State University Did Not Always Follow Procurement and Contracting Requirements

March 24, 2025

### Why We Did This Audit

FEMA provides funding to state, local, tribal, and territorial governments for eligible costs related to response and recovery from declared disasters. Over the 2-day period from March 19 to March 20, 2018, areas of the State of Alabama experienced damage from severe storms and tornadoes. As a result of a tornado, the Jacksonville State campus sustained severe damage to various facilities, costing an estimated \$110 million in damages. We conducted this audit to determine whether Jacksonville State accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines.

### What We Recommend

We made two recommendations to improve FEMA's oversight of disaster applicants and the State of Alabama's grant management.

**For Further Information:**

Contact our Office of Public Affairs at (202) 981-6000, or email us at:

[DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov).

### What We Found

Jacksonville State University (Jacksonville State) did not always account for and expend Federal Emergency Management Agency (FEMA) grant funds according to Federal regulations and FEMA guidelines. Specifically, Jacksonville State did not fully comply with Federal regulations and FEMA guidelines to include federally required contract provisions in its disaster contracts. Jacksonville State's exclusion of the required contract provisions exposed FEMA funding to unnecessary risks.

Jacksonville State also awarded a time-and-materials contract that excluded the required, not-to-exceed, ceiling price provision. It awarded the sole-source contract without full and open competition before the disaster declaration. Jacksonville State did not rebid the contract after the disaster declaration, but instead continued to use it into the permanent work phase of recovery. These procurement and contracting issues occurred because Alabama Emergency Management Agency, the recipient, did not ensure its subrecipient, Jacksonville State, followed FEMA Public Assistance policies and requirements.

Additionally, at the time of our audit, FEMA had not yet completed its review of Jacksonville State's insurance proceeds for the disaster. FEMA had only applied approximately \$74.1 million of the estimated \$88.2 million in insurance proceeds received by Jacksonville State. We found that Jacksonville State's claims included \$14.1 million in costs that had already been reimbursed by insurance, an amount we questioned as a duplicate benefit.

### FEMA Response

FEMA concurred with both of our recommendations.



## Background

Over the 2-day period from March 19 to March 20, 2018, areas of the State of Alabama experienced damage from severe storms and tornadoes. Because of the damage caused by these storms, the President issued a Federal disaster declaration, under Disaster Number DR-4362-AL, on April 26, 2018, and the Federal Emergency Management Agency (FEMA) awarded a grant to help the state recover from the storm damage. The Alabama Emergency Management Agency (Alabama) is responsible for coordinating the emergency activities, including hazard mitigation, preparedness, response, and recovery operations of all state departments and agencies. It coordinates with local governments, private agencies, organizations, Federal agencies, and other state governments on behalf of the Governor. Alabama was therefore the recipient of FEMA’s DR-4362-AL grant award.

One of the areas affected by the storm events was Jacksonville State University (Jacksonville State). As a result of a tornado, the Jacksonville State campus sustained severe damage to various facilities, costing an estimated \$110 million in damages. Jacksonville State is a public university located in Jacksonville, Alabama. Founded in 1883, it serves approximately 9,000 students, and has nearly 500 faculty members. Jacksonville State is one of the subrecipients of FEMA’s DR-4326-AL grants.

The net grant award amount for Jacksonville State was more than \$36 million (\$110 million gross, net of \$74 million expected insurance offsets), which consisted of 39 project worksheets (PWs).<sup>1</sup> FEMA obligated approximately \$27.2 million (75 percent Federal share) for Jacksonville State’s total grant application, as shown in Table 1.<sup>2</sup>

**Table 1. Jacksonville State’s Grant Application Gross and Net Project Amounts**

	<b>Gross Award Amount</b>	<b>Expected Insurance Reductions</b>	<b>Net Award Amount</b>	<b>Federal Share - 75%</b>
<b>All PWs</b>	\$110,304,328	\$74,077,398	\$36,226,930	\$27,170,198

Source: Department of Homeland Security Office of Inspector General analysis of FEMA PWs

<sup>1</sup> As part of the grant process, subrecipient damages are identified, scopes of work and costs developed, and projects defined. Information regarding each project is documented in PWs. Until project closeout, PW net award amounts remain as estimates. During FEMA’s project closeout reviews, project estimates may be subject to revision.

<sup>2</sup> “Federal Share” refers to the percentage of the total net grant award that the Federal Government will reimburse for the applicant’s incurred costs. This Federal share percentage is applied to the documented, eligible costs claimed by the applicant as having been incurred. To receive the full Federal share amount, an applicant must incur costs up to, at least, the total amount of the grant award. The remaining non-Federal portion represents the cost amount that is the responsibility of the grant applicant.



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U.S. Department of Homeland Security

In April 2019, the FEMA Region IV Public Assistance Branch contacted DHS OIG to request we review the grant funds awarded to Jacksonville State under DR-4362-AL. FEMA shared concerns of potential improper procurement and contracting; ineligible work; and a risk of fraud, waste, and abuse of Federal funds. We conducted this audit to determine whether Jacksonville State accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines.

### Results of Audit

Jacksonville State did not always account for and expend FEMA grant funds according to Federal regulations and FEMA guidelines for Disaster Number DR-4362-AL. Specifically, we found that Jacksonville State did not fully comply with contracting and procurement requirements. Additionally, at the time of our audit, FEMA had only applied approximately \$74.1 million of the estimated \$88.2 million in insurance proceeds received by Jacksonville State. We found that Jacksonville State's claims included \$14.1 million in costs that had already been reimbursed by insurance, an amount we questioned as a duplicate benefit.

### Jacksonville State Did Not Fully Comply with Contracting and Procurement Requirements

Jacksonville State issued 15 contracts for disaster work but did not fully comply with Federal regulations and FEMA guidelines for procurement and contracting requirements. Jacksonville State did not include federally required contract provisions in its disaster contracts.<sup>3</sup> Per 2 C.F.R. Appendix II to Part 200, if a subrecipient wants to use Federal funds to pay or be reimbursed for incurred eligible costs under a contract, that contract must contain certain applicable contract provisions. These provisions help to protect Federal funds by addressing various conditions, including required changes, remedies, changed conditions, access and records retention, and suspension of work.

We reviewed 9 of Jacksonville State's 15 contracts for required contract provisions. Jacksonville State should have included eight different provisions within each of the contracts. However, six of the nine contracts did not include any of the required provisions, as shown in Table 2. An additional two contracts were missing seven of the eight required provisions. None of the contracts included the "Byrd Anti-Lobbying Amendment" or the "Procurement of Recovered Materials" provisions, as required by Federal regulation.

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<sup>3</sup> 2 Code of Federal Regulations (C.F.R.) 200 – Contract Provisions; *FEMA's Public Assistance Program and Policy Guide* (PAPPG), Version 3.1 (2018), pg. 30 – Procurement Standards; *FEMA's Procurement Guidance for Recipients and Subrecipients Under 2 C.F.R. Part 200* (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).



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**Table 2. Jacksonville State’s Compliance with Required Provisions by Contract Y(es) / N(o)**

Provision	Jacksonville State Contract*								
	A	B	C	D	E	F	G	H	I
Legal/contractual/administrative remedies for breach of contract (2 C.F.R. Part 200 Appendix II (A))	Y	N	N	N	N	N	N	N	N
Termination for cause or convenience (2 C.F.R. Part 200 Appendix II (B))	Y	Y	Y	N	N	N	N	N	N
Equal Employment Opportunity (2 C.F.R. Part 200 Appendix II (C))	N	N	N	N	N	N	N	N	N
<i>Contract Work Hours and Safety Standards Act</i> (2 C.F.R. Part 200 Appendix II (E))	Y	N	N	N	N	N	N	N	N
<i>Clean Air Act and Federal Water Pollution Control Act</i> (2 C.F.R. Part 200 Appendix II (G))	Y	N	N	N	N	N	N	N	N
Debarment and Suspension (2 C.F.R. Part 200 Appendix II (H))	N	N	N	N	N	N	N	N	N
Byrd Anti-Lobbying Amendment (2 C.F.R. Part 200 Appendix II (I))	N	N	N	N	N	N	N	N	N
Procurement of Recovered Materials (2 C.F.R. Part 200.322)	N	N	N	N	N	N	N	N	N
<b>Total Missing Provisions (N)</b>	<b>4</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

\*Letters indicate individual Jacksonville State contracts we analyzed for required provisions  
 Source: DHS OIG analysis of Jacksonville State contract provisions

Jacksonville State’s exclusion of the required contract provisions exposed FEMA funding to unnecessary risks. For example, for contracts without a “termination for cause or convenience” provision, Jacksonville State may have incurred excess costs if it needed to stop contract work.

Jacksonville State also awarded a time-and-materials contract that did not include the required, not-to-exceed, ceiling price provision.<sup>4</sup> Jacksonville State awarded the contract on a sole-source basis without full and open competition before the disaster declaration.<sup>5</sup> Jacksonville State did not rebid the contract after the disaster declaration, but instead, continued to use it into the

<sup>4</sup> FEMA’s PAPPG, Version 3.1 (2018), pg. 30-33 – Procurement Standards – use of Time and Material contracts.

<sup>5</sup> FEMA’s *Procurement Guidance for Recipients and Subrecipients Under 2 C.F.R. Part 200* (Uniform Rules), April 2018.



permanent work phase of recovery. If recipients or subrecipients award sole-source contracts instead of procuring goods and services in a manner that provides for full and open competition, they reduce the opportunity to obtain more competitive pricing.

These procurement and contracting issues occurred because Alabama, as recipient, did not ensure Jacksonville State followed FEMA Public Assistance policies and requirements.<sup>6</sup> Consequently, FEMA assisted by proactively working closely with Jacksonville State to provide the necessary programmatic guidance and subrecipient support. Jacksonville State officials told us that FEMA representatives served as their primary source for guidance and direction, a support role typically fulfilled by the recipient.

### **FEMA Had Not Yet Completed Its Insurance Review**

At the time of our audit, FEMA had not completed its review of insurance proceeds received by Jacksonville State for the disaster. Federal law precludes an entity from receiving assistance for any loss for which it has received financial assistance from another source, such as insurance (i.e., duplicate benefit).<sup>7</sup> Jacksonville State’s claims included \$14.1 million in costs that had already been reimbursed by insurance. At the time of our review, FEMA had only applied approximately \$74.1 million in reductions to estimated costs against the \$88.2 million in insurance proceeds for the corresponding grant projects. As a result, we questioned claimed costs totaling approximately \$14.1 million (\$10.6 million Federal share<sup>2</sup>) as ineligible duplicate benefits (see Appendix B).

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We question  
\$14.1 million in  
duplicate benefits.

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FEMA cannot provide Public Assistance funding that duplicates insurance proceeds. FEMA reviews the facility and cost information to ensure that the estimated costs include all appropriate reductions for insurance proceeds for losses on eligible costs. FEMA reduces eligible costs by the amount of actual insurance proceeds for those costs. If actual proceeds are not yet available, FEMA applies anticipated insurance proceeds based on the applicant’s insurance policy. FEMA subsequently adjusts the eligible costs based on the actual amount of insurance proceeds the applicant receives. This is an ongoing process that can continue until project closeout.

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<sup>6</sup> Grant recipient roles and responsibilities are generally presented in the recipient’s Administrative Plan.

<sup>7</sup> According to the Stafford Act § 312, 42 United States Code (U.S.C.) § 5155, “no entity will receive assistance for any loss for which it has received financial assistance from any other program, insurance, or any other source.” Additionally, according to 2 C.F.R. § 200.406 (a) – Applicable Credits, “Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the Federal awards, including indemnities on losses.”



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## Conclusion

Our review substantiated FEMA's initial concerns about improper procurement and contracting. Due to FEMA's proactive approach, Jacksonville State received the guidance necessary to avoid making claims for ineligible costs. FEMA should continue to work with Alabama regarding grant requirements and its role in helping ensure subrecipients meet FEMA Public Assistance grant requirements. This will also help other subrecipients that may face similar challenges in the future.

## Recommendations

**Recommendation 1:** We recommend the Regional Administrator, FEMA Region IV, review Alabama's State Administrative Plan to ensure that it includes policies and procedures to fully address subrecipient oversight, monitoring, and guidance.

**Recommendation 2:** We recommend the Regional Administrator, FEMA Region IV, complete the insurance review for Jacksonville State and offset and disallow \$14.1 million (\$10.6 million Federal share) of ineligible duplicate benefits for insurance proceeds received by Jacksonville State not previously reduced from the corresponding project worksheet amounts.

## Management Comments and OIG Analysis

FEMA provided management comments on a draft of this report. We included the comments in their entirety in Appendix A. We also received technical comments on the draft report, and we revised the report as appropriate. FEMA concurred with both of our recommendations and is taking actions to address them. We consider recommendation 2 open and resolved. Recommendation 1 is closed and resolved. A summary of FEMA's management comments and our analysis follows.

**FEMA's Response to Recommendation 1:** Concur. FEMA Region IV has reviewed Alabama's 2024 Administrative Plan to ensure that it includes policies and procedures to fully address subrecipient oversight, monitoring, and guidance. In the Administrative Plan, the State acknowledges its responsibility for monitoring subrecipients by conducting site inspections and audits and requiring quarterly reports to ensure program compliance. The plan also references assigning a State Public Assistance Liaison to work with the FEMA Public Assistance Program Delivery Manager. Additionally, the plan details the role of the State Coordinating Officer in assuring program compliance with Federal rules and regulations and providing technical assistance and guidance to applicants.





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**OIG Analysis:** FEMA provided DHS OIG with a copy of the Administrative Plan under separate cover. FEMA's corrective actions were responsive to the recommendation. Recommendation 1 is closed and resolved.

**FEMA's Response to Recommendation 2:** Concur. FEMA Region IV will complete its review of insurance proceeds Jacksonville State received for the disaster, at final reconciliation of costs. At that time, FEMA will determine eligible costs and adjust actual insurance proceeds.

**OIG Analysis:** FEMA's corrective actions are responsive to the recommendation. The recommendation will remain open and resolved until we receive evidence FEMA has completed its insurance review and reduced proceeds, as appropriate.

### Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Pub. L. No. 107-296) by amendment to the *Inspector General Act of 1978*.

We audited Public Assistance grant funds awarded to Jacksonville State for Disaster Number DR-4362-AL. Our objective was to determine whether Jacksonville State accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines.

To accomplish our objective, we reviewed Federal laws and regulations; Alabama laws and regulations; and applicable FEMA policies and guidance associated with the Public Assistance grants program. We interviewed officials from FEMA Region IV, Alabama, and Jacksonville State. We reviewed Jacksonville State's documentation for its claimed costs, disaster recovery procurements, and contracts. We also assessed compliance with applicable laws and guidance, including FEMA's PAPPG, 2 C.F.R. Part 200 (Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards), and Alabama's procurement requirements. We assessed internal controls for Jacksonville State's procurements, contracts, and grant administration necessary to satisfy our audit objective. Our review was limited to addressing our audit objective and may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

We conducted this audit from August 2022 through July 2024 pursuant to the *Inspector General Act of 1978*, 5 U.S.C. §§ 401-424, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.



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*U.S. Department of Homeland Security*

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### **DHS OIG's Access to DHS Information**

During this audit, FEMA provided timely responses to our requests for information and did not delay or deny access to information we requested.



# OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

## Appendix A: FEMA Comments on the Draft Report

U.S. Department of Homeland Security  
Region 4  
3005 Chamblee Tucker Road  
Atlanta, GA 30341



# FEMA

BY ELECTRONIC SUBMISSION

February 14, 2025

MEMORANDUM FOR: Joseph V. Cuffari, Ph.D.  
Inspector General

FROM: Robert D. Samaan  
Regional Administrator  
FEMA Region 4

ROBERT P ASHE  
Digitally signed by  
ROBERT P ASHE  
Date: 2025.02.17  
18:47:27 -05'00'

SUBJECT: Management Response to Draft Report: “Jacksonville State University Did Not Always Follow Procurement and Contracting Requirements”  
(Project No. OIG-22-056-AUD-FEMA)

Thank you for the opportunity to comment on this draft report. The Federal Emergency Management Agency (FEMA) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

FEMA leadership is pleased to note OIG’s positive recognition that FEMA Region 4 was proactive in providing Jacksonville State University with the guidance necessary to avoid making claims for ineligible costs.

The OIG’s report stated that if FEMA does not hold its recipients accountable to do a better job ensuring subrecipients meet FEMA Public Assistance grant requirements other subrecipients may face similar challenges in the future. However, FEMA does hold its recipients accountable, while managing grants, and takes proactive measures to ensure subrecipients are cognizant of FEMA Public Assistance grant requirements. If recipients are not complying with grant requirements, then FEMA can hold them accountable by requiring manual drawdowns, which requires submission of documentation to FEMA before accessing funds.

As a note, the OIG stated that at the time of its audit, FEMA had not completed its review of insurance proceeds received by Jacksonville State for the disaster.

The draft report contained two recommendations, with which the agency concurs. Enclosed find our detailed response to each recommendation. FEMA previously submitted technical comments addressing accuracy, contextual, and other issues under a separate cover for OIG’s consideration.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.



## OFFICE OF INSPECTOR GENERAL

*U.S. Department of Homeland Security*

### **Enclosure: Management Response to Recommendations Contained in OIG 22-056-AUD-FEMA**

OIG recommended the Regional Administrator, FEMA Region 4:

**Recommendation 1:** Review Alabama's grant management plan to ensure that it includes policies and procedures to fully address subrecipient oversight, monitoring, and guidance.

**Response:** Concur. FEMA Region 4 has reviewed Alabama's 2024 Administrative Plan to ensure that it includes policies and procedures to fully address subrecipient oversight, monitoring, and guidance. On page 9 and 10 of the State's Administrative Plan, the State acknowledges its responsibility for monitoring subrecipients through site inspections, audits, and requirement of quarterly reports to ensure program compliance. It also references assigning a State Public Assistance Liaison to work with the FEMA Public Assistance Program Delivery Manager. Additionally, page 11 and 12 details the role of the State Coordinating Officer in assuring program compliance with Federal rules and regulations and providing technical assistance and guidance to applicants. A copy of the Administrative Plan will be provided to the OIG under separate cover. Based on the documentation provided, this recommendation should be considered resolved and closed.

Estimated completion date (ECD): September 30, 2025.

**Recommendation 2:** Complete the insurance review for Jacksonville State and offset and disallow \$14.1 million (\$10.6 million Federal share) of ineligible duplicate benefits for insurance proceeds received by Jacksonville State not previously reduced from the corresponding project worksheet amounts.

**Response:** Concur. FEMA Region 4 will complete its review of insurance proceeds received by Jacksonville State for the disaster, at final reconciliation of costs. At which time, eligible costs will be determined, and actual insurance proceeds will be adjusted.

ECD: March 31, 2026.



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U.S. Department of Homeland Security

### Appendix B: Potential Monetary Benefits

#### Questioned Costs for Ineligible Duplicate Benefit of Insurance Proceeds

PW #	FEMA Applied Insurance Reductions	Insurance Proceeds Received by Jacksonville State	Questioned Costs - Over/(Under) Applied
65	\$16,229,047	\$14,826,117	\$1,402,930
83	150,735	850,000	(699,265)
87	102,525	388,771	(286,246)
88	1,973,284	386,915	1,586,369
89	3,846,661	2,198,654	1,648,007
91	3,873,591	9,000,000	(5,126,409)
92	686,443	518,907	167,536
94	768,128	300,000	468,128
95	772,426	190,508	581,918
96	2,887,379	8,836,089	(5,948,710)
98	532,016	31,554	500,462
100	4,537,530	0	4,537,530
101	605,453	75,000	530,453
102	1,344,866	3,641,454	(2,296,588)
103	61,477	0	61,477
105	4,360,795	5,292,402	(931,607)
106	2,021,917	2,862,891	(840,974)
107	8,348,042	6,171,735	2,176,307
108	3,126,284	3,201,805	(75,521)
109	1,604,785	6,335,136	(4,730,351)
110	15,855,736	13,802,641	2,053,095
113	388,278	0	388,278
<b>Unallocated</b>	N/A	\$9,276,332	<b>\$(9,276,332)</b>
<b>Totals</b>	<b>\$74,077,398</b>	<b>\$88,186,911</b>	<b>\$(14,109,513)</b>

Source: DHS OIG analysis of insurance proceeds received by Jacksonville State



## **Appendix C: Report Distribution**

### **Department of Homeland Security**

Secretary  
Deputy Secretary  
Chief of Staff  
Deputy Chiefs of Staff  
General Counsel  
Executive Secretary  
Director, GAO/OIG Liaison Office  
Under Secretary, Office of Strategy, Policy, and Plans  
Assistant Secretary for Office of Public Affairs  
Assistant Secretary for Office of Legislative Affairs  
FEMA Liaison

### **Office of Management and Budget**

Chief, Homeland Security Branch  
DHS OIG Budget Examiner

### **Congress**

Congressional Oversight and Appropriations Committees

### **External**

Jacksonville State University - Senior Vice President of Finance & Administration/CFO  
Alabama Emergency Management Agency

## Additional Information

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If you cannot access our website, please contact the hotline by phone or mail:

Call: 1-800-323-8603

U.S. Mail:  
Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Hotline  
245 Murray Drive SW  
Washington, DC 20528-0305