The California Department of Parks and Recreation Did Not Account for or Expend $1.8 Million in FEMA Grant Funds According to Federal Regulations and FEMA Guidelines
MEMORANDUM FOR: Nancy Ward  
Regional Administrator, Region IX  
Federal Emergency Management Agency  

FROM: D. Michael Beard  
Assistant Inspector General  
Office of Emergency Management Oversight  

SUBJECT: The California Department of Parks and Recreation Did Not Account for or Expend $1.8 Million in FEMA Grant Funds According to Federal Regulations and FEMA Guidelines (Final Report)  
FEMA Disaster Number 1628-DR-CA  
Audit Report Number DS-13-05  

We audited Federal Emergency Management Agency (FEMA) Public Assistance program (PA) grant funds awarded to the California Department of Parks and Recreation, Sacramento, CA (Department), PA Identification Number 000-U8RA6-00. Our audit objective was to determine whether the Department accounted for and expended FEMA PA grant funds according to Federal regulations and FEMA guidelines.  

The California Emergency Management Agency (Cal EMA), a FEMA grantee, awarded the Department $8,002,596 for costs resulting from severe storms, flooding, mudslides, and landslides during the period from December 17, 2005, through January 3, 2006.¹ The award provided 75 percent FEMA funding for 38 large projects and 178 small projects.² Our audit covered the period of December 17, 2005, to October 4, 2012. We audited 10 large projects and 2 small projects, with total awarded costs of $2,684,804.  

Of the 10 large and 2 small projects we audited, the Department either completed the work or decided not to pursue the projects under the FEMA grant program.³ Department (and Cal EMA) officials had not submitted a final claim as of our October 4, 2012, audit cutoff date. Consequently, our audit was based on the Department’s charged costs of $2,688,919 (see Exhibit).  

¹ At the time of this disaster, the grantee’s name was The Governor’s Office of Emergency Services (OES), which became part of Cal EMA on January 1, 2009.  
² Federal regulations in effect at the time of disaster set the small project threshold at $57,500.  
³ Please see Finding A below.
We conducted this performance audit between February and October 2012 pursuant to the Inspector General Act of 1978, as amended, 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 upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objective. We conducted this audit applying the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.

We interviewed FEMA, Cal EMA, and Department officials; reviewed judgmentally selected project costs (generally based on dollar value); and performed other procedures considered necessary to accomplish our objective. We did not assess the adequacy of the Department’s internal controls applicable to grant activities because it was not necessary to accomplish our audit objective. We did, however, gain an understanding of the Department’s method of accounting for disaster-related costs and its procurement policies and procedures.

RESULTS OF AUDIT

Department officials did not account for or expend $1,252,823 of the $2,688,919 we audited, according to Federal regulations and FEMA guidelines, and have $527,426 in unneeded funding that can be deobligated and put to better use (see table 1).

<table>
<thead>
<tr>
<th>Finding</th>
<th>Subject</th>
<th>Questioned Costs</th>
<th>Unneeded Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Unneeded Funding That Cal EMA Should Deobligate</td>
<td></td>
<td>$527,426</td>
</tr>
<tr>
<td>B</td>
<td>Required Cost Justification Not Completed for Procurement</td>
<td>$ 373,331</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Documents in Support of Project Costs Are Missing or Incomplete</td>
<td>353,357</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Ineligible Bridge Improvement Costs</td>
<td>301,534</td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Ineligible Utilities Costs for Facility Not in Active Use</td>
<td>203,151</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Emergency Work Costs Outside of Scope of Work</td>
<td>21,450</td>
<td></td>
</tr>
<tr>
<td>Totals:</td>
<td></td>
<td>$1,252,823</td>
<td>$527,426</td>
</tr>
</tbody>
</table>
Finding A: Unneeded Funding That Cal EMA Should Deobligate

The Department has $527,426 in (additional) unneeded funding from four projects, for which final costs have been accounted, that can be deobligated and put to better use.

In March 2012, we issued an interim report describing that Department officials had $1,108,425 in unneeded funds for 26 projects for which they decided against completing with FEMA funds. Consequently, per our recommendation, FEMA (and Cal EMA), as recent as May 2012, has deobligated the unneeded funding for these projects. Nevertheless, in the period between our last (interim) report and this (final) report, we identified an additional $527,426 of unneeded funds that can be deobligated and put to better use (see table 2).

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Project Award Amount</th>
<th>Project Costs Incurred</th>
<th>Project Completion Date</th>
<th>Unneeded Funding</th>
</tr>
</thead>
<tbody>
<tr>
<td>1703</td>
<td>$341,459</td>
<td>$230,000</td>
<td>05/25/07</td>
<td>$111,459</td>
</tr>
<tr>
<td>1903</td>
<td>232,555</td>
<td>222,840</td>
<td>08/30/08</td>
<td>9,715</td>
</tr>
<tr>
<td>3391</td>
<td>354,030</td>
<td>34,478</td>
<td>06/29/09</td>
<td>319,552</td>
</tr>
<tr>
<td>3481</td>
<td>168,740</td>
<td>82,040</td>
<td>06/30/08</td>
<td>86,700</td>
</tr>
<tr>
<td>Totals:</td>
<td>$1,096,784</td>
<td>$569,358</td>
<td></td>
<td>$527,426</td>
</tr>
</tbody>
</table>

These funds must be put to better use because—

- According to 44 CFR 206.205(b)(1), the grantee (State) shall make an accounting to the FEMA Regional Administrator of eligible costs for each large project and shall certify that reported costs were incurred in the performance of eligible work, that the approved work was completed, that the project was in compliance with provisions of the FEMA-State Agreement, and that payments for that project have been made in accordance with Federal regulations.

- Federal appropriations laws and the Statement of Federal Financial Accounting Standards (SFFAS) require Federal agencies to record obligations in the accounting records on a factual and consistent basis throughout the government. The overrecording and the underrecording of obligations are equally improper, as both practices make it impossible to determine the precise status of Federal

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4 DS-12-05 (http://www.oig.dhs.gov/assets/GrantReports/OIG_DS-12-05_Mar12.pdf).
appropriations. When the precise amount is not known at the time that the
obligation is incurred, agencies appropriately record an obligation based on the
best estimate at the time. Agencies, however, must periodically adjust that
obligation as more precise data on the liability become available. That is, the
agency must increase or decrease obligated funds when probable and
measurable information becomes known. Agencies must document both the
initial recordings and the adjustments to recorded obligations.

- FEMA officials have noted that deobligating unneeded funding from completed
projects in a timely manner can improve FEMA’s overall management of a
disaster and make funding available for other disaster projects.

Therefore, we question $527,426 in unneeded funding associated with Projects 1703
($111,459), 1903 ($9,715), 3391 ($319,552), and 3481 ($86,700) that should be
deobligated and put to better use.

Department and Cal EMA officials concurred with this finding. FEMA officials stated that
they will withhold comment until after issuance of our report.

Finding B: Required Cost Justification Not Completed for Procurement

Department officials did not comply with four California State procurement requirements
in the solicitation and award of the largest of three contracts, totaling $373,331, for
Project 2404, to replace a destroyed beach access ramp (see table 3). As a result, FEMA
and Cal EMA had no assurance that the Department paid a reasonable price.

The Department is a State entity and officials must therefore comply with the same
policies and procedures used for procurements for its non-Federal funds (44 CFR
13.36(a)). This exempted Department officials from compliance with particular Federal
criteria. For example, Department officials were not required to and did not solicit
competitive bids or proposals because the Department contracted with a public agency
(Sonoma County Probation Camp) to perform the work, which is allowable under State
contracting rules (California State Contract Manual (CSCM) 5.08.A.4). However, State

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Recording Obligations (31 U.S.C. Section 1501), February 2006; and Office of Management and Budget
7 For example, see DS-09-05 (http://www.oig.dhs.gov/assets/GrantReports/OIG_DS-09-05_May09.pdf).
8 Three contracts, totaling $380,131, were awarded and claimed for Project 2404. We determined that
only the largest contract, a construction contract for $373,331, was noncompliant with applicable
procurement criteria. Costs associated with the other two (professional services) contracts were accepted.
contracting rules also stipulate that when contracting with another public agency, the awarding agency must complete a contract cost justification—and address the appropriateness or reasonableness of the contract—when not competitively bidding a contract (CSCM 5.70.D). Despite our requests, Department officials could not provide us with the justification.

<table>
<thead>
<tr>
<th>Detailed cost information in sufficient detail to support and justify the cost of the contract? (CSCM 5.70.D.2)</th>
<th>Detailed cost information for similar services (and explained differences, if applicable)? (CSCM 5.70.D.3)</th>
<th>Detailed special factors affecting the cost under the contract? (CSCM 5.70.D.4)</th>
<th>Explained why the awarding agency believes the costs are appropriate? (CSCM 5.70.D.5)</th>
<th>Total Questioned Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>Not Provided</td>
<td>$373,331</td>
</tr>
</tbody>
</table>

Consequently, the Department could not justify the appropriateness or reasonableness of the contract costs for which they are requesting FEMA reimbursement. Therefore, we question the total contract cost of $373,331 for Project 2404 based on the Department’s noncompliance with mandatory procurement requirements.

Department officials did not concur with our finding, stating that they assumed that the mandatory cost justification—which could not be located within their files—was completed because a California Department of General Services’ (DGS) approval stamp was affixed to the contract. However, the Department could not provide criteria that stipulate that the DGS stamp denotes compliance with all applicable procurement requirements.

Cal EMA and FEMA officials deferred comment until issuance of our final report. FEMA, however, has historically told us that the PA program allows them to determine reasonable contract costs and reimburse for eligible work, irrespective of compliance with procurement requirements.

We caution FEMA officials from relying on undocumented reasonableness assertions in determining the eligibility of costs incurred through the use of improper procurement practices—most particularly when the procurement is not used to mitigate safety and security risks to lives and property. Federal criteria stipulate that in determining cost reasonableness, consideration should be given to requirements imposed, such as laws...
and regulations that are conditions of the Federal award.\textsuperscript{9} As we have previously reported, contracting practices that do not comply with applicable procurement regulations result in high-risk contracts that may cost taxpayers significant amounts of excessive costs.\textsuperscript{10} Therefore, it is our position that—as the Office of Management and Budget (OMB) has stipulated—exceptions should only be allowed on a case-by-case basis, and only in unusual circumstances.\textsuperscript{11} Because FEMA’s mission revolves around emergency management, the provision of disaster assistance for non-life-threatening situations is not considered an unusual circumstance.

**Finding C: Documents in Support of Project Costs Are Missing or Incomplete**

Department officials improperly charged $353,357 in various costs to Projects 218, 1903, and 3481 that they could not support with sufficient documentation (see tables 4 and 5).

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Total Project Charges</th>
<th>Supported Costs</th>
<th>Unsupported/Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>218</td>
<td>$240,806</td>
<td>$76,080</td>
<td>$164,726</td>
</tr>
<tr>
<td>1903</td>
<td>222,840</td>
<td>86,192</td>
<td>136,648</td>
</tr>
<tr>
<td>3481</td>
<td>82,040</td>
<td>30,057</td>
<td>51,983</td>
</tr>
<tr>
<td>Totals:</td>
<td>$545,686</td>
<td>$192,329</td>
<td>$353,357</td>
</tr>
</tbody>
</table>

Federal regulations and FEMA guidelines predicates eligibility on sufficient documentary support. Specifically—

- Eligibility to receive Federal funds is contingent upon having fiscal controls and accounting procedures that permit the tracing of funds sufficiently to establish that they were not used in violation of any legal restrictions, and maintaining records to adequately identify the source and application of funds provided for financially-assisted activities. (44 CFR 13.20(a)(2) and (b)(2))

\textsuperscript{9} 2 CFR Part 225, Appendix A, C.2.  
\textsuperscript{11} Under certain conditions, Federal regulations allow agencies to grant exceptions to Federal administrative requirements for grants (44 CFR Part 13, sections 13.6(b) and (c)). However, OMB allows these exceptions only on a case-by-case basis (44 CFR 13.6(c)). Only OMB may authorize exceptions for classes of grants or grantees (44 CFR 13.6(b)). Further, OMB regulatory guidance (OMB Circular A-110) entitled *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* includes similar provisions, but adds, “exceptions from the requirements of this part shall be permitted only in unusual circumstances” (2 CFR 215.4).
• Costs must be adequately documented to be allowable under a Federal award. (2 CFR Part 225; Appendix A; Section C.1.j)

• It is critical that the applicant establish and maintain accurate records of events and expenditures related to disaster recovery work. The importance of maintaining a complete and accurate set of records for each project cannot be overemphasized. Good documentation facilitates the project formulation, validation, approval, and funding processes. (FEMA Public Assistance Guide, FEMA 322, October 1999. p. 113)

  o The information required for documentation describes the “who, what, when, where, why, and how much,” for each item of disaster recovery work.

  o The applicant should have a financial and recordkeeping system that it can use to track these elements.

  o All of the documentation pertaining to a project should be filed with the corresponding project and maintained by the applicant as the permanent record of the project.

  o These records become the basis for verification of the accuracy of project cost estimates during validation of small projects, reconciliation of costs for large projects, and audits.

Department officials did not comply with these criteria because the following projects did not have complete documentation (i.e., timesheets, invoices) to support project costs:

<table>
<thead>
<tr>
<th>Missing and/or Incomplete Documentation</th>
<th>Project 218</th>
<th>Project 1903</th>
<th>Project 3481</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Force Account Labor</td>
<td>$111,229</td>
<td>$ 47,833</td>
<td></td>
<td>$159,062</td>
</tr>
<tr>
<td>Force Account Materials</td>
<td>53,497</td>
<td>3,731</td>
<td></td>
<td>57,228</td>
</tr>
<tr>
<td>Force Account Equipment</td>
<td></td>
<td></td>
<td>17,890</td>
<td>17,890</td>
</tr>
<tr>
<td>Contracted Work</td>
<td></td>
<td>67,194</td>
<td>$51,983</td>
<td>119,177</td>
</tr>
<tr>
<td>Totals:</td>
<td>$164,726</td>
<td>$136,648</td>
<td>$51,983</td>
<td>$353,357</td>
</tr>
</tbody>
</table>
Therefore, we question a total of $353,357 charged to Projects 218 ($164,726), 1903 ($136,648), and 3481 ($51,983) as unsupported, because of insufficient documentation to support these costs.

Department officials generally concurred with this finding, and stated that they would thoroughly review—and revise, if applicable—the documentation before submitting a final claim to FEMA. Cal EMA and FEMA officials stated that they will withhold comment until after issuance of our report.

**Finding D: Ineligible Bridge Improvement Costs**

Department officials charged $301,534 in ineligible costs to Project 3480 when they elected to upgrade and replace a destroyed wooden bridge with a steel bridge and did not limit their charges to the FEMA-estimated cost for restoring the bridge to its predisaster condition (without the improvement), as required. This occurred because Department officials—in coordination with Cal EMA and FEMA officials—did not obtain an improved project designation, which would have signaled to all relevant stakeholders that the Federal funding for the (improved) project would be limited to the Federal share of the approved estimate of eligible costs. Federal regulations and FEMA guidelines stipulate that—

- Improvements can be performed while still restoring the predisaster function of a damaged facility, but the grantee’s approval must be obtained. Federal funding for the improved project is limited to the Federal share of the approved estimate of eligible costs. (44 Code of Federal Regulations (CFR) 206.203(d)(1))

- The costs of restoring damaged facilities are eligible for public assistance funding, but only on the basis of the facility’s predisaster design. (44 CFR 206.201(h); and FEMA Public Assistance Policy Digest, FEMA 321, October 2001, p. 89)

Department officials did not comply with these criteria.

The predisaster bridge was constructed of wood and required an estimated $410,576 for replacement. However, Department officials charged $712,110 to install a steel bridge, a $301,534 difference from the original estimate. We therefore question the $301,534 difference in costs charged to Project 3480 as ineligible because Department

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12 There was no indication that Hazard Mitigation or FEMA’s 50 Percent Rule was considered or applied for this project.
officials did not limit their charges to the estimated cost for restoring the bridge to its predisaster condition (without the improvement).

Department and Cal EMA officials did not concur with this finding. Although the steel bridge cost 70 percent more than the FEMA authorized amount, Department officials stated that the steel bridge was more cost effective than the wooden bridge and would have less affect on the stream bed. FEMA officials withheld comment until after issuance of our report.

**Finding E: Ineligible Utilities Costs for Facility Not in Active Use**

Department officials improperly charged $203,151 to Project 3073 to replace utility components (e.g., sewer, electrical, water) of a facility that was not in active use at the time of the disaster. Federal regulations at 44 CFR 206.226(k)(2) stipulate that facilities that were not in active use at the time of the disaster are eligible for Federal disaster assistance only when—

- The facilities were temporarily inoperative for repairs or remodeling;
- Active use by the applicant was firmly established in an approved budget; or
- The owner can demonstrate to FEMA’s satisfaction intent to begin use within a reasonable time.

Department officials did not meet these criteria. Department records indicated that the facility, and therefore its components, was not in active use at the time of the disaster, nor were there any future plans for its use. Therefore, we question $203,151 in ineligible charges for Project 3073 related to a facility that was not in active use at the time of the disaster.

Department officials concurred that the facility was not in active use at the time of the disaster and therefore did not charge the project with costs to repair/replace the facility itself. However, they said that they believed that FEMA would reimburse the Department for damages to the facility’s utilities (e.g., sewer, electrical, water), regardless of the active use status of the facility at the time of the disaster. Cal EMA and FEMA officials stated that they will withhold comment until after issuance of our report.
Finding F: Emergency Work Costs Outside of Scope of Work

Department officials charged a total of $21,450 in ineligible project costs—emergency work charged to permanent repair projects—that were not part of the FEMA-approved scope of work (see table 6).

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Work Performed Was Included in the FEMA-Approved Scope of Work?</th>
<th>Emergency Work Was Segregated From Permanent Project Work?</th>
<th>Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>3481</td>
<td>No</td>
<td>No</td>
<td>$11,450</td>
</tr>
<tr>
<td>3488</td>
<td>No</td>
<td>No</td>
<td>10,000</td>
</tr>
<tr>
<td>Total:</td>
<td></td>
<td></td>
<td>$21,450</td>
</tr>
</tbody>
</table>

Federal regulations and FEMA guidelines regarding scope of work eligibility and documentation stipulate that—

- Eligibility to receive Federal funds is contingent upon having fiscal controls and accounting procedures that permit the tracing of funds sufficiently to establish that they were not used in violation of any legal restrictions, and maintaining records to adequately identify the source and application of funds provided for financially assisted activities. (44 CFR 13.20(a)(2) and (b)(2))

- Costs must be adequately documented to be allowable under a Federal award. (2 CFR Part 225, Appendix A, Section C.1.j)

- Work must be required as a direct result of the declared disaster and (only those) costs that can be directly tied to the performance of eligible work are eligible. FEMA will not provide funds for costs that are outside the approved scope of work. (FEMA Public Assistance Guide, FEMA 322, October 1999, pp. 23, 33, and 71–73; and FEMA Public Assistance Applicant Handbook, FEMA 323, September 1999, pp. 17, 21–22, 32, and 52)

- Emergency work (Categories A and B) generally should not be combined with permanent work (Categories C through G) unless the emergency work is incidental to the permanent repair, and regardless, FEMA eligibility criteria will still be applied as is appropriate to the type of work/costs performed. (FEMA’s Applicant Handbook, FEMA 323, September 1999, p. 16)
Department officials did not comply with these criteria when they charged—

- $11,450 in ineligible costs to Project 3481 for debris removal activities that were not part of the eligible scope of work related to the permanent repair of trails.

- $10,000 in ineligible costs to Project 3488 for emergency sandbagging and stabilization measures that were not part of the eligible scope of work related to the permanent repair of a dam and spillway.

Therefore, we question a total of $21,450 in ineligible project costs charged to Project 3481 ($11,450) and 3488 ($10,000) that were outside of the FEMA-approved scope of work.

Department officials concurred with this finding and noted that (1) $11,450 was charged to Project 3481 in error, and (2) $10,000 in ineligible charges were mistakenly charged to Project 3488 rather than the two small projects (Projects 1329 and 3507) to which they rightfully belonged. Cal EMA and FEMA officials stated that they will withhold comment until issuance of our report.

RECOMMENDATIONS

We recommend that the Regional Administrator, FEMA Region IX:

**Recommendation #1:** Deobligate $527,426 ($395,570 Federal share) in unneeded funds associated with 1703 ($111,459), 1903 ($9,715), 3391 ($319,552), and 3481 ($86,700) and timely put such funds to better use (finding A).

**Recommendation #2:** Disallow the total contract cost of $373,331 ($279,998 Federal share) for Project 2404 as ineligible based on the Department officials’ noncompliance with mandatory procurement requirements unless FEMA grants the Department an exception for all or part of the costs (finding B).

**Recommendation #3:** Disallow a total of $353,357 ($265,018 Federal share) charged to Projects 218 ($164,726), 1903 ($136,648), and 3481 ($51,983) as unsupported because of insufficient documentation, unless Department officials can provide adequate documentation to support these costs (finding C).
Recommendation #4: Disallow $301,534 ($226,151 Federal share) in ineligible costs charged to Project 3480 because Department officials did not limit their charges to the FEMA-estimated cost for restoring the bridge to its predisaster condition, as required (finding D).

Recommendation #5: Disallow $203,151 ($152,363 Federal share) in ineligible charges for Project 3073 as a result of Department officials’ noncompliance with applicable criteria related to a facility that was not in active use at the time of the disaster (finding E).

Recommendation #6: Disallow a total of $21,450 ($16,088 Federal share) in ineligible project costs charged to Project 3481 ($11,450) and 3488 ($10,000) that were outside of the FEMA-approved scope of work (finding F).

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOWUP

We discussed the results of our audit with the Department during our audit and included those comments in this report, as appropriate. We provided written summaries of our findings and recommendations in advance to FEMA, Cal EMA, and Department officials, and discussed them at an exit conference held on August 16, 2012, with Cal EMA and Department officials. FEMA officials stated that they will withhold comment until after issuance of our report.

Within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation. Until your response is received and evaluated, the recommendations will be considered open and unresolved.

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

Major contributors to this report are Humberto Melara, Western Regional Office Director; Devin Polster, Supervisory Analyst; Jack Lankford, Audit Manager; and Willard Stark, Auditor.
Please call me with any questions, or your staff may contact me at (202) 254-4100 or Humberto Melara at (510) 637-1463.
EXHIBIT

Schedule of Projects Audited
December 17, 2005, to October 4, 2012
California Department of Parks and Recreation
FEMA Disaster Number 1628-DR-CA

<table>
<thead>
<tr>
<th>Project</th>
<th>Project Award Amount</th>
<th>Project Charges</th>
<th>Unneeded Funding That Cal EMA Should Deobligate (Finding A)</th>
<th>Required Cost Justification Not Completed for Procurement (Finding B)</th>
<th>Documents in Support of Project Costs Are Missing or Incomplete (Finding C)</th>
<th>Ineligible Bridge Improvement Costs (Finding D)</th>
<th>Ineligible Utilities Costs for Facility Not in Active Use (Finding E)</th>
<th>Emergency Work Costs Outside of Scope of Work (Finding F)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>105</td>
<td>$418,320</td>
<td>$418,320</td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>218</td>
<td>161,640</td>
<td>240,806</td>
<td></td>
<td>$164,726</td>
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<tr>
<td>1703</td>
<td>341,459</td>
<td>230,000</td>
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<tr>
<td>1903</td>
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<td>222,840</td>
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<tr>
<td>2222*</td>
<td>37,064</td>
<td>35,014</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>373,331</td>
<td></td>
</tr>
<tr>
<td>2404</td>
<td>127,399</td>
<td>380,131</td>
<td></td>
<td></td>
<td>$373,331</td>
<td></td>
<td></td>
<td>373,331</td>
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<tr>
<td>3073</td>
<td>214,591</td>
<td>141,770</td>
<td></td>
<td></td>
<td></td>
<td>$203,151</td>
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* Small Project
OFFICE OF INSPECTOR GENERAL  
Department of Homeland Security

APPENDIX

Report Distribution

Department of Homeland Security

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Under Secretary for Management
Audit Liaison
Acting Chief Privacy Officer

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Chief of Staff
Chief Financial Officer
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Deputy Associate Chief Counsel
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