

Dixie Electric Membership Corporation, Greenwell Springs, Louisiana, Generally Accounted For and Expended FEMA Grants Funds Properly





DHS OIG HIGHLIGHTS

Dixie Electric Membership Corporation, Greenwell Springs, Louisiana, Generally Accounted For and Expended FEMA Grant Funds Properly

June 17, 2015

Why We Did This

Dixie Electric received a \$9.2 million award in FEMA grant funds for 2012 Hurricane Isaac damages to its facilities located in Greenwell Springs, Louisiana. Our audit objective was to determine whether Dixie Electric accounted for and expended FEMA funds according to Federal regulations and FEMA guidelines.

What We Recommend

FEMA should disallow \$21,740 of ineligible contract costs for prohibited markups and \$15,292 of ineligible contract costs resulting from an overbilling. FEMA should also direct Louisiana to promptly close out all of Dixie Electric's projects.

For Further Information:

Contact our Office of Public Affairs at (202) 254-4100, or email us at DHS-IG.OfficePublicAffairs@oig.dhs.gov

What We Found

Dixie Electric Membership Corporation (Dixie Electric) generally accounted for and expended Federal Emergency Management Agency (FEMA) Public Assistance grant funds according to Federal requirements. Dixie Electric used its own employees, mutual aid agreements with other electric cooperatives, and contractors to restore power to its customers by September 4, 2012, only 6 days after the disaster. Although Dixie Electric did not always comply with Federal procurement standards in awarding 10 contracts for disaster work totaling \$4.4 million, we question only \$21,740 for non-compliance because contractors performed most of the work under exigent circumstances to restore power. Additionally, we question \$15,292 of ineligible contract costs resulting from an overbilling.

We also determined that, at the time of our audit, Louisiana had not submitted a final claim to FEMA even though Dixie Electric completed all grant work by 2013. Federal regulations require grantees to submit large projects for closeout as soon as practicable after the subgrantee has completed the approved work and requested payment. Without timely closeouts, subgrantees remain uncertain as to the status of Federal funds, while institutional knowledge, supporting documentation, and access to records disappear with the passage of time.

FEMA Response

FEMA Region VI officials agreed with findings A and B and recommendations 1 and 2, and disagreed with finding C and recommendation 3. FEMA's written response is due within 90 days.



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

June 17, 2015

MEMORANDUM FOR: George A. Robinson
Regional Administrator, Region VI
Federal Emergency Management Agency

FROM: 
John V. Kelly
Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *Dixie Electric Membership Corporation, Greenwell Springs, Louisiana, Generally Accounted For and Expended FEMA Grant Funds Properly*
Audit Report Number OIG-15-106-D

We audited Public Assistance grant funds awarded to Dixie Electric Membership Corporation in Greenwell Springs, Louisiana (Dixie Electric). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Louisiana), a FEMA grantee, awarded Dixie Electric \$9.2 million for damages resulting from Hurricane Isaac, which occurred in August 2012. The award provided 75 percent Federal funding. We audited 15 projects totaling \$9.2 million, or 100 percent of the total award (see table 2 in appendix C). By 2013, Dixie Electric had completed work on all projects. However, at the time of our audit, Louisiana had not submitted a final claim and FEMA had closed only one small project.

Background

Dixie Electric is the largest electric cooperative in Louisiana. It provides electrical service to 102,000 members in 7 parishes covering 15,000 square miles. Hurricane Isaac made landfall on August 28, 2012, with strong winds and 10 inches of torrential rain that damaged the cooperative's electrical distribution system. The hurricane dealt a direct hit that left over 68,000 Dixie Electric customers without power. Dixie Electric repaired or replaced wooden electrical poles, cross arms, and transformers to restore power.

Results of Audit

Dixie Electric generally accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines. Dixie Electric used its own employees, mutual aid agreements with other electric cooperatives, and contractors to restore power to its customers by September 4, 2012, only 6 days after the disaster. Although Dixie Electric did not always comply



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with Federal procurement standards in awarding 10 contracts for disaster work totaling \$4.4 million, we question only \$21,740 for non-compliance because contractors performed most of the work under exigent circumstances. Additionally, we question \$15,292 of ineligible contract costs resulting from an overbilling. Therefore, we question \$37,032 of ineligible contract costs.

We also determined that, at the time of our audit, Louisiana had not submitted a final claim to FEMA even though Dixie Electric completed all grant work by 2013. Federal regulations require grantees to submit large projects for closeout as soon as practicable after the subgrantee has completed the approved work and requested payment. Without timely closeouts, subgrantees remain uncertain as to the status of Federal funds, while institutional knowledge, supporting documentation, and access to records disappear with the passage of time. Therefore, FEMA should direct Louisiana to promptly close out all of Dixie Electric's projects.

Finding A: Improper Procurement

Dixie Electric used its own employees, mutual aid agreements with other electric cooperatives, and contractors to restore power to its customers by September 4, 2012, only 6 days after the disaster. However, Dixie Electric did not follow all Federal procurement standards in awarding 10 disaster-related contracts totaling \$4,388,158. As a result, Dixie Electric decreased the opportunities for small businesses, minority-owned firms, and women's business enterprises to compete for federally funded work and increased the risk of unreasonable contract costs.

Federal procurement standards at 2 Code of Federal Regulations (CFR) Part 215 require that subgrantees—¹

1. perform procurement transactions in a manner to provide, to the maximum extent practical, open and free competition and make awards to the bidder or offeror whose bid or offer is responsive to the solicitation and is most advantageous to the recipient, price, quality, and other factors considered (2 CFR 215.43);
2. not use prohibited "cost-plus-a-percentage-of-cost" or "percentage-of-construction-cost" method of contracting (2 CFR 215.44(c));
3. take specific steps to ensure the use of small businesses, minority-owned firms, and women's business entities, whenever possible (2 CFR 215.44(b)); and
4. prepare and document a cost or price analysis in connection with every procurement action (2 CFR 215.45).

¹ The applicable *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations* are located at 2 CFR 215 (formerly known as Office of Management and Budget (OMB) Circular A-110).



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Table 1 below summarizes the 10 contracts Dixie Electric awarded and identifies which of the four procurement standards listed previously each contract violated.

Table 1: Violations of Procurement Standards for 10 Contracts

Contract and Scope of Work	Number of Contracts	Contract Award Amount	Amount Questioned	Violations of Procurement Standards 1–4 Listed Above			
				1	2	3	4
Contractors							
Line Work	6	\$3,781,513	\$ 0	**		X	
Right-of-Way Work*	2	371,400	0	**		X	
Labor Support	1	103,660	0	**		X	X
Rental Support	1	131,585	21,740	**	X	X	X
Total Contractors	10	\$4,388,158	\$21,740				

Source: Dixie Electric procurement records, Louisiana.com, and Office of Inspector General (OIG) analysis.

*Dixie Electric awarded one of the two right-of-way contracts (totaling \$124,490) to a women-owned business.

**Dixie awarded all 10 contracts without open and free competition; however, we only questioned \$21,740 in prohibited markups on costs for 1 of the contracts because Dixie Electric performed all of the work during exigent circumstances.

Noncompetitive and Prohibited Contracts — Dixie Electric awarded all 10 contracts for exigent work totaling \$4,388,158 without open and free competition and awarded one of the contracts using a prohibited cost-plus-a-percentage-of-cost contract. However, for all 10 contracts, we questioned only the \$21,740 in markups on costs for the contract with prohibited cost-plus-percentage-of-cost payment terms because contractors worked under exigent circumstances until September 4, 2012, to restore electrical power.

Open and free competition usually increases the number of bids received and thereby increases the opportunity for obtaining reasonable pricing from the most qualified contractors. It also helps to discourage and prevent favoritism, collusion, fraud, waste, and abuse. While 2 CFR 215.43 does not specifically mention exigent circumstances as an exception to the rule, it does say that competition should occur “to the maximum extent practical.” However, we believe that the lack of power to homes and critical service providers poses an immediate threat to life and property and, therefore, justifies the lack of competition.

Dixie Electric awarded 7 of the 10 contracts before the disaster and sent letters to the contractors requesting updated rates. Dixie Electric generally renewed the contracts with the updated rates, and used these existing contracts to



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perform the disaster-related repairs. Dixie Electric officials said they used these contractors because the contractors were familiar with their power system, and said their purchasing committee reviewed the contracts and their board of directors approved the contracts before award. Dixie Electric officials said they awarded the contracts to ensure Dixie Electric had the resources needed to restore power. However, Dixie Electric awarded these seven contracts before the storm and could have openly competed the contracts, but routinely used existing contracts for storm work to be able to quickly make repairs. Dixie Electric agreed with our finding and, as a result of our audit, placed a request for competitive proposals for storm work in a local newspaper to prepare for future emergency work and comply with Federal regulations. FEMA officials agreed that Dixie Electric should comply with all Federal requirements, and said they will disallow and deobligate the \$21,740 in markups on the prohibited cost-plus-percentage-cost contract.

Small, Minority- and Women-Owned Businesses — Because Dixie Electric did not competitively award the 10 contracts, it also did not ensure the use of small businesses, minority-owned firms, and women’s business enterprises whenever possible. Federal regulations require subgrantees to take specific steps to assure the use of these types of firms whenever possible. The steps include using the services and assistance of the Small Business Administration (SBA) and the Minority Business Development Agency of the Department of Commerce to solicit and use these firms. Although Dixie Electric did not actively consider these types of businesses, it did award one \$124,490 contract to a woman-owned business. Dixie Electric officials said that, at the time of the contract awards, they were unaware of this Federal requirement, but have since placed solicitations for future contract storm work from these types of businesses on SBA’s website.

Cost or Price Analysis — Dixie Electric also awarded two contracts totaling \$235,245 without performing a cost or price analysis. Federal regulations require some form of cost or price analysis and documentation in the procurement files in connection with every procurement action. The absence of a cost or price analysis increases the risk of unreasonable contract costs.

Summary of Procurement Issues — Because Dixie Electric’s contractors performed work under exigent circumstances, we did not question the \$4.4 million of costs for most violations of procurement standards. However, we did question the \$21,740 of markups on costs because Federal regulation specifically prohibits the use of cost-plus-percentage-of-cost contracts. These types of contracts provide a disincentive for contractors to control costs—the more contractors charge, the more profit they make.



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Finding B: Overbillings

Dixie Electric inadvertently claimed \$15,292 that its contractor overbilled on Project 995. The overbilling occurred because the contractor miscalculated multiple invoice line items. FEMA obligated funds and Louisiana reimbursed Dixie Electric based on the invoice. Therefore, FEMA should disallow the \$15,292 overbilling as ineligible. Dixie Electric officials agreed with this finding and have requested that the vendor correct the overbillings. FEMA agreed with this finding and plans to disallow and deobligate the ineligible overbilling.

Finding C: Grant Management

At the time of our audit, Louisiana had not submitted a final claim to FEMA even though Dixie Electric completed work on all its projects by 2013. Federal regulation 44 CFR 206.205(b) requires grantees to submit large projects for closeout as soon as practicable after the subgrantee has completed the approved work and requested payment. Without timely closeouts, subgrantees remain uncertain as to the status of Federal funds, while institutional knowledge, supporting documentation, and access to records disappear with the passage of time.

Additionally, in its Standard Operating Procedure (SOP) 9570.14, *Public Assistance Program Management and Grant Closeout Standard Operating Procedure*, dated December 2009 and updated in 2013, FEMA states that grantees should reconcile costs and close projects within 90 days of the date the subgrantee completes each large project to comply with 44 CFR 206.205(b).² Therefore, FEMA should require Louisiana to submit final closeout documentation to FEMA as soon as possible for all of Dixie Electric's projects.

FEMA asserts that it has no authority to require a state to submit final closeout documentation for a subgrantee's projects within a defined timeline, except to require closeout as soon as practicable, per 44 CFR 206.205(b)(1). However, although Federal regulations do not define the term "as soon as practicable," FEMA's own standard operating procedures require grantees to reconcile costs and close projects within 90 days of the date the subgrantee completes each large project. FEMA has not closed any of the large projects, but Dixie Electric completed all projects by 2013, over 2 years ago. Further, neither FEMA nor Louisiana provided justification as to why the 12-month timeline we recommend below is not a practicable or reasonable amount of time to complete closeout on Dixie Electric's projects. Therefore, we consider 12 months after the subgrantee has completed the approved work and requested payment to be a reasonable amount of time for the grantee to

²FEMA issued SOP 9570.14 after this disaster, but we cite it because it includes FEMA's expectation for project closeout.



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complete its reviews of costs the subgrantees claimed and to submit an accounting of eligible costs to FEMA.

Recommendations

We recommend that the Regional Administrator, FEMA Region VI:

Recommendation 1: Disallow \$21,740 (\$16,305 Federal share) as ineligible contract costs, unless FEMA grants an exemption for all or part of the costs as 2 CFR Part 215.4 allows (finding A).

Recommendation 2: Disallow a \$15,292 (\$11,469 Federal share) overbilling as ineligible contract costs (finding B).

Recommendation 3: Direct Louisiana to submit final closeout documentation to FEMA within 12 months of this report for all of Dixie Electric's projects (finding C).

Discussion with Management and Audit Follow-up

We discussed the results of our audit with Dixie Electric officials during and after our audit and included their comments in this report, as appropriate. We also provided a draft report in advance to FEMA, Louisiana, and Dixie Electric officials. We considered their comments in developing our final report and incorporated their comments as appropriate.

During our fieldwork, Dixie Electric provided comments on our findings and recommendations. Dixie Electric generally agreed with our findings and recommendations. We discussed the draft report at exit conferences with FEMA on March 17, 2015, and with Louisiana and Dixie Electric officials on April 9, 2015. FEMA officials agreed with findings A and B and recommendations 1 and 2. However, FEMA requested that, for recommendation 3, we remove the time limit for close out. FEMA officials requested this change because they said FEMA has very specific metrics for Louisiana's closeout and Louisiana has met the goals. We extended the original recommended closeout time from 6 months to 12 months. We have included FEMA Region VI's written comments in this report (see appendix A) and addressed FEMA's comments, as appropriate. Louisiana officials also generally agreed with our findings, but withheld specific comments.

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 the contact information for responsible parties and any other supporting documentation necessary to inform us about



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the status of the recommendations. Please email a signed pdf copy of all responses and closeout request to Paige.Hamrick@oig.dhs.gov. Until we receive and evaluate your response, we will consider the recommendations open and unresolved.

The Office of Emergency Management Oversight major contributors to this report were Christopher Dodd, Director; Paige Hamrick, Director; Rebecca Hetzler, Acting Audit Manager; and Jeffrey Campora, Senior Auditor.

Please call me with any questions at (202) 254-4100, or your staff may contact Paige Hamrick, Director, Central Regional Office - North, at (214) 436-5200.



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Appendix A

Management Comments

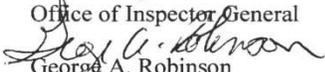
U.S. Department of Homeland Security
FEMA Region 6
Federal Regional Center
800 North Loop 288
Denton, TX 76209-3698



FEMA

April 28, 2015

MEMORANDUM FOR: Christopher Dodd, Director
Central Regional Office - South
Office of Inspector General

FROM: 
George A. Robinson
Regional Administrator

SUBJECT: Response to Draft Report and Exit Conference
*Dixie Electric Membership Corporation, Greenwell Springs,
Louisiana, Generally Accounted for and Expended FEMA Grant
Funds Properly,*
Job Code: G-14-048

On March 17, 2015, the Office of Inspector General (OIG) conducted an Exit Conference with our office concerning the Draft Audit Report for Public Assistance grants awarded to Dixie Electric Membership Corporation (DEMCO) as referenced above. The purpose of this memorandum is to provide our response for each finding and recommendation. We ask that this memorandum be included as an attachment to the Final Report when it is distributed and published on the OIG Website.

Finding A: Improper Procurement

FEMA Region 6 agrees with the finding of improper procurement.

Finding B: Overbillings

FEMA Region 6 agrees with the finding of overbilling.

Finding C: Grant Management

FEMA Region 6 does not agree with this finding. FEMA has no authority to require a state to submit final closeout documentation for a subgrantee's projects within a defined timeline, except as is *practicable*, per 44 CFR §206.205(b)(1).

Recommendation 1: *Disallow \$21,740 as ineligible contract costs, unless FEMA grants an exemption for all or part of the costs as provided for in 2 CFR Part 215.4 (Finding A).*

FEMA Region 6 Response: FEMA agrees with this recommendation and recognizes GOHSEP's efforts to ensure sub-grantees comply with all applicable Federal grant requirements, including procurement standards. Further, FEMA agrees DEMCO should comply with all Federal, State, and local procurement standards and concurs with OIG that the

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Appendix A (continued)

Christopher Dodd
April 28, 2015
Page 2

work under these 10 contracts was performed under exigent circumstances and should only disallow the amount of \$21,740 in PW 01054. This amount will be deobligated.

Recommendation 2: *Disallow a \$15,292 overbilling as ineligible contract costs (Finding B).*

FEMA Region 6 Response: FEMA agrees with the recommendation to disallow \$15,292 for overbilling on Project 995. DEMCO agreed with the recommendation and has requested that the vendor correct the overbillings. This amount will be deobligated.

Recommendation 3: *Direct the State to submit final closeout documentation to FEMA within 6 months of this report for all Dixie Electric's projects (Finding C).*

FEMA Region 6 Response: FEMA has concern with the language in Recommendation 3 of the draft audit report. Specifically, the draft audit states: "*Additionally, in its Policy 9570.14, Public Assistance Program Management and Grant Closeout Standard Operating Procedure, dated December 2009 and updated in 2013, FEMA states that grantees should reconcile cost and close projects within 90 days of the date the subgrantee completes each large project to comply with 44 CFR 206.205(b)*".

The audit reference is actually to [Standard Operating Procedure] *SOP 9570.14, Public Assistance Program Management and Grant Closeout Standard Operating Procedure*, dated December 2013, which is not a FEMA Policy. FEMA recommends the audit language be revised to remove the reference to Policy 9570.14 and reference SOP 9570.14 instead. Furthermore, 44 CFR §206.205(b)(1) states that each large project shall be submitted *as soon as practicable* after the subgrantee has completed the approved work and requested payment.

FEMA Region 6 will coordinate with the State of Louisiana to facilitate closeout of the DEMCO projects as soon as is practicable and recommends the Recommendation 3 be changed to "Direct the State to submit final closeout documentation to FEMA as soon as practicable for all Dixie Electric's projects (Finding C)."

If you have any questions concerning this response, please contact Kent Baxter, Audit Coordinator and Management Analyst, at (940) 898-5330.

cc: Kevin Davis, Director, GOHSEP
Mark Riley, Deputy Director, Disaster Recovery Division, GOHSEP
Mark DeBosier, Assistant Deputy Director, PA, GOHSEP
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Appendix B

Objective, Scope, and Methodology

We audited FEMA Public Assistance grant funds awarded to Dixie Electric (Public Assistance Identification Number 000-UR4GK-00). Our audit objective was to determine whether Dixie Electric accounted for and expended Federal Emergency Management Agency (FEMA) grant funds according to Federal regulations and FEMA guidelines. Louisiana awarded Dixie Electric \$9.2 million for damages resulting from Hurricane Isaac (FEMA Disaster Number 4080-DR-LA) that occurred on August 29, 2012. The audit covered the period August 29, 2012, through May 7, 2014, the cutoff date of our audit. The award provided 75 percent funding for 9 large and 6 small projects.³

We audited all 15 projects including \$4.4 million in 10 contracts, each with a value greater than \$100,000; \$1.0 million in 8 Mutual Aid contracts greater than \$81,000 each; and all force account labor and material costs. Table 2 describes the 15 projects we audited and the amounts we question under each project.

We interviewed FEMA, Louisiana, and Dixie Electric officials; gained an understanding of Dixie Electric's method of accounting for disaster-related costs; reviewed Dixie Electric's procurement policies and procedures and contracting documents; and performed other procedures considered necessary to accomplish our objective. As part of our standard auditing procedures, we notified the Recovery Accountability and Transparency Board of selected contracts Dixie Electric awarded under the grant to determine whether the contractors were debarred or whether there were any indications of other issues related to those contractors that would indicate fraud, waste, or abuse.

As of the date of this report, the Recovery Accountability and Transparency Board's analysis of contracts was ongoing. When it is complete, we will review the results and determine whether additional action is necessary. We did not perform a detailed assessment of Dixie Electric's internal controls over its grant activities because it was not necessary to accomplish our audit objective.

³ Federal regulations in effect at the time of Hurricane Isaac set the large project threshold at \$66,400.



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Appendix B (continued)

We conducted this performance audit between September 2014, and April 2015, 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 by applying the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.



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Appendix C

Potential Monetary Benefits

Table 2: Schedule of Projects Audited and Questioned Costs

Project Number	Category of Work*	Award Amount	Questioned Costs (Finding A)	Questioned Costs (Finding B)	Total Questioned Costs
995	B	\$ 388,334	\$ 0	\$15,292	\$15,292
1054	B	656,893	21,740	0	21,740
1055	B	2,228,849	0	0	0
1057	B	19,648	0	0	0
1059	F	46,007	0	0	0
1060	F	142,906	0	0	0
1125	B	1,006,815	0	0	0
1146	B	2,280,272	0	0	0
1148	F	117,083	0	0	0
1149	B	871,194	0	0	0
1150	B	1,305,031	0	0	0
1151	F	15,335	0	0	0
1152	F	45,375	0	0	0
1153	F	23,465	0	0	0
1154	F	4,361	0	0	0
Totals		\$9,151,568	\$21,740	\$15,292	\$37,032

Source: Project Worksheets, Dixie Electric contracts and related documentation, and OIG analysis.

*FEMA classifies disaster-related work by type: debris removal (Category A), emergency protective measures (Category B), and permanent work (Categories C through G).

Table 3: Summary of Potential Monetary Benefits

Type of Potential Monetary Benefit	Amounts	Federal Share
Questioned Costs – Ineligible	\$ 37,032	\$ 27,774
Questioned Costs – Unsupported	0	0
Funds Put to Better Use	0	0
Totals	\$37,032	\$27,774

Source: OIG analysis of report findings.



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Appendix D

Report Distribution

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Appendix D (continued)

External

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and Emergency Preparedness

Deputy Director of Disaster Recovery Division, Louisiana Governor's Office of
Homeland Security and Emergency Preparedness

State Coordinating Officer, Louisiana Governor's Office of Homeland Security
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Louisiana Legislative Auditor

Chief Operating Officer, Dixie Electric

Chief Financial Officer, Dixie Electric

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