Department of Homeland Security
Office of Inspector General

FEMA Public Assistance Grant Funds Awarded to
St. Tammany Parish Sheriff’s Office, Slidell, Louisiana

DD-12-18 August 2012
MEMORANDUM FOR: George A. Robinson
Acting Regional Administrator, Region VI
Federal Emergency Management Agency

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

SUBJECT: FEMA Public Assistance Grant Funds Awarded to St. Tammany Parish Sheriff’s Office, Slidell, Louisiana FEMA Disaster Numbers 1603-, 1607-, and 1786-DR-LA Audit Report Number DD-12-18

We audited public assistance grant funds awarded to the St. Tammany Parish Sheriff’s Office (Sheriff), Slidell, Louisiana (Public Assistance Identification Number 103-033FE-00). Our audit objective was to determine whether the Sheriff accounted for and expended Federal Emergency Management Agency (FEMA) grant funds according to Federal regulations and FEMA guidelines.

The Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP), a FEMA grantee, awarded the Sheriff $5.09 million for damages resulting from Hurricane Katrina (1603-DR-LA), which occurred on August 29, 2005; Hurricane Rita (1607-DR-LA), which occurred on September 23, 2005; and Hurricane Gustav (1786-DR-LA), which occurred on September 1, 2008. Table 1 presents specific information for each disaster. The audit covered the period August 27, 2005, through October 12, 2011, the cutoff date of our audit, and included a review of $5.09 million, or 100 percent of the total award (see exhibits A, B, and C).
Table 1. Disaster-Specific Information

<table>
<thead>
<tr>
<th>Disaster</th>
<th>Disaster Number</th>
<th>Amount Awarded</th>
<th>Large Projects Awarded</th>
<th>Small Projects Awarded</th>
<th>Federal Cost Share</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hurricane Katrina</td>
<td>1603</td>
<td>$3,254,002</td>
<td>11</td>
<td>26</td>
<td>100%</td>
</tr>
<tr>
<td>Hurricane Rita</td>
<td>1607</td>
<td>866,645</td>
<td>2</td>
<td>0</td>
<td>100%</td>
</tr>
<tr>
<td>Hurricane Gustav</td>
<td>1786</td>
<td>970,969</td>
<td>2</td>
<td>4</td>
<td>90%</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$5,091,616</strong></td>
<td><strong>15</strong></td>
<td><strong>30</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

We conducted this audit between October 2011 and April 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 according to the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disasters.

We interviewed FEMA, GOHSEP, and Sheriff officials and performed other procedures considered necessary to accomplish our objective. We did not assess the adequacy of the Sheriff’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 Sheriff’s method of accounting for disaster-related costs.

**RESULTS OF AUDIT**

The Sheriff did not account for and expend FEMA grant funds according to Federal regulations and FEMA guidelines. The Sheriff claimed unsupported and ineligible costs and did not obtain and maintain insurance for vehicles. As a result, we question costs totaling $2,468,002 for Hurricanes Katrina, Rita, and Gustav, or 48 percent of the Sheriff’s total award for these three disasters (see table 2).

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1 Federal regulations in effect at the time of the disasters set the large project threshold at $55,500 for Hurricane Katrina and Hurricane Rita, and $60,900 for Hurricane Gustav.
Table 2. Summary of Questioned Costs

<table>
<thead>
<tr>
<th>Disaster</th>
<th>Disaster Number</th>
<th>Amount Awarded (Millions)</th>
<th>Unsupported Costs (Finding A)</th>
<th>Ineligible Costs (Findings B&amp;C)</th>
<th>Total Questioned Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hurricane Katrina</td>
<td>1603</td>
<td>$3,254,002</td>
<td>$844,248</td>
<td>$658,568</td>
<td>$1,502,816</td>
</tr>
<tr>
<td>Hurricane Rita</td>
<td>1607</td>
<td>866,645</td>
<td>336,654</td>
<td>0</td>
<td>336,654</td>
</tr>
<tr>
<td>Hurricane Gustav</td>
<td>1786</td>
<td>970,969</td>
<td>628,532</td>
<td>0</td>
<td>628,532</td>
</tr>
<tr>
<td>Totals</td>
<td></td>
<td>$5,091,616</td>
<td>$1,809,434</td>
<td>$658,568</td>
<td>$2,468,002</td>
</tr>
</tbody>
</table>

In addition, FEMA should deobligate and put to better use $49,487 ($49,302 Federal share) in Federal funds that exceeded the actual amounts the Sheriff incurred and claimed for certain projects. Generally, these findings occurred because GOHSEP, as the grantee, did not effectively execute its responsibilities under these grants.

**Finding A: Unsupported Labor Costs**

The Sheriff could not provide adequate documentation to support claimed force account labor costs totaling $1,809,434; therefore, we question these costs as unsupported. According to 44 CFR 13.20(b)(2), grantees and subgrantees must maintain records that adequately identify the source and application of funds provided for financially-assisted activities. Additionally, 44 CFR 13.20(b)(6) provides a list of specific source documentation, including canceled checks, paid bills, payrolls, and time and attendance records, that is acceptable as supporting documentation for accounting records. Cost principles at 2 CFR 225, Appendix A, section C.1.j., reinforce this requirement by stating that claimed costs must be adequately documented to be allowable for Federal awards.

At the October 2011 entrance conference, Sheriff officials informed us that the spreadsheets they used to record employee labor contained miscalculations in regular time and overtime. We reviewed the Sheriff’s labor records, but they did not contain sufficient evidence to determine whether the work performed was for disaster-related activities or for regular duties. We could determine the disaster-related activities that Sheriff’s personnel performed on any given day, but the records did not name the personnel involved, and timesheets for individuals did not specifically identify the activities performed.

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2 OMB Circular A-87 was moved to 2 CFR 225 effective August 31, 2005.
We discussed this issue with Sheriff’s officials again on February 1 and 23, 2012. They said that they were not aware of the level of detail required to support labor costs, but were working on recalculating these costs. However, as of August 1, 2012, Sheriff officials had not completed their recalculations and could not provide us with an estimated completion date.

We also discussed this issue with FEMA officials on February 14, 2012, and with GOHSEP officials on February 16, 2012. FEMA officials said that guidance was provided to the applicant on the submission of force account labor. GOHSEP officials acknowledged that the Sheriff was in the process of recalculating force account labor costs.

**Finding B: Ineligible Costs**

The Sheriff claimed $418,847 for helicopter services under Hurricane Katrina Project 16775. The project’s scope of work was to assist with emergency operations for search and rescue and to transport emergency personnel and supplies. However, the daily flight manifests for the helicopter services described activities that were outside the project’s scope of work, such as surveillance and patrol, and named customers and destinations that were not related to the Sheriff. Therefore, we question $418,847 as ineligible because the associated activities were not authorized (within the scope of work) and, in part, represented activities covered by the Sheriff’s administrative allowance.

Cost principles at 2 CFR 225, Appendix A, section C.1.c., state that costs must be authorized or not prohibited by State or local law to be allowable for Federal awards. In addition, 44 CFR 206.228(b)(2) states that the subgrantee’s administrative allowance covers the necessary costs of requesting, obtaining, and administering Federal disaster grants assistance. Regarding the administrative allowance, FEMA’s *Public Assistance Guide* (FEMA 322, October 1999, p. 41) states that the costs of identifying disaster damages (i.e., surveillance) is an example of the type of activity that the administrative allowance is intended to cover. A later version of the FEMA 322 (June 2007, p. 63) cites specific examples of identifying damage as “photographs and flyovers of damaged areas.”

The invoices for helicopter services read “Recovery, Search & Rescue and Surveillance,” and most lines listed two different aircraft models with one combined daily rate for the two aircraft. However, the invoices did not provide sufficient documentation to determine the costs associated with each individual aircraft. We discussed this issue with Sheriff officials on February 1, 2012, and they provided daily flight manifests, which we compared with the invoice for each date of service. The manifests identified customers (such as a neighboring city or unknown vendor) and destinations (such as a neighboring parish or city) that were not related to the Sheriff. The manifests also listed the purpose of each flight, which consistently did not agree with the project’s scope of work. For example, there were manifests for
relocating Federal personnel, delivering supplies to other surrounding communities, and transporting a film crew. We cannot determine why the Sheriff claimed these costs, which were not related to the approved scope of work. At the exit conference, Sheriff officials said that they thought the project covered ongoing operations.

We discussed these issues with FEMA officials on February 14, 2012, and with GOHSEP officials on February 16, 2012. These officials acknowledged our concerns. GOHSEP officials requested copies of the daily flight manifests, saying that other applicants may have claimed costs for the same services.

**Finding C: Insufficient Insurance Coverage**

The Sheriff did not obtain and maintain insurance required as a condition for receiving Federal disaster assistance. As a result, the Sheriff may not have adequate insurance coverage the next time disaster strikes. The Sheriff claimed $239,721 under Hurricane Katrina Project 334 for the purchase of 10 trucks, but has not obtained insurance for them. Therefore, we question these costs as ineligible.

Section 311 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, Public Law 93-288, as amended, requires recipients of disaster assistance to obtain and maintain such types and extent of insurance “as may be reasonably available, adequate, and necessary, to protect against future loss,” which applies to “any property to be replaced, restored, repaired, or constructed with such assistance.” Further, the FEMA Public Assistance Guide (FEMA 322, October 1999, p. 97) states that (1) as a condition for receiving public assistance for a facility, an applicant must obtain and maintain insurance to cover that facility for the hazard that caused the damage; and (2) such coverage must, at minimum, be in the amount of the estimated eligible project costs for that structure before any reduction.

FEMA wrote the project as a Category E project (Buildings and Equipment) “to replace damaged equipment and provide additional equipment to further support post event search and rescue operations.” Replacing damaged equipment is appropriate for Category E, but search and rescue operations are not and should have been authorized under a Category B (Emergency Protective Measures) project. The Sheriff used the $239,721 to purchase 10 trucks: 3 trucks that replaced those damaged by the storm, and 7 trucks used in search and rescue activities.

Response and Recovery Directorate Policy Number 9525.12, published August 29, 2000, states that the grantee or subgrantees may be required to compensate FEMA for the fair market value of the cost of the equipment when the items are no longer needed for a disaster. However, the Sheriff did not compensate FEMA for the value of the seven trucks after they were no longer needed for search and rescue activities, and continues to use the
trucks for its normal activities almost 7 years after the disaster. Therefore, it appears that the Sheriff has assumed ownership of the vehicles and, therefore, should have obtained and maintained insurance not only for the three replacement trucks, but also for the seven trucks it continues to use.

We discussed these issues with FEMA on February 14, 2012. FEMA officials agreed that the seven vehicles should have been written under a Category B project. They also said that Sheriff officials were still using the vehicles. FEMA provided a written response to us stating that (1) three of the vehicles were replacement vehicles and should not have any salvage associated with them; and (2) the other seven vehicles should be deobligated from Project 334 and written as a Category B project. FEMA also stated that the seven vehicles will either have to be written as a purchase with salvage value due back to FEMA, or written for equipment usage (force account equipment).

As a result, FEMA should disallow $239,721 under Hurricane Katrina as ineligible costs unless the Sheriff obtains and maintains insurance for the ten vehicles purchased. An alternative would be for FEMA to (1) disallow the costs for the purchase of three trucks unless the Sheriff obtains and maintains insurance on them and (2) require the Sheriff to remit the salvage value of the other seven trucks used for search and rescue based upon the market value at the time that the vehicles were no longer needed for the disaster.

Sheriff’s officials did not obtain and maintain the required insurance because they did not familiarize themselves with the insurance requirements that were clearly delineated in the general comments section of the project worksheet. When we discussed this issue with them on February 1, 2012, they said that they will request a waiver for insurance and will present their request to GOHSEP. On February 16, 2012, we discussed this issue with GOHSEP officials, who responded that the Sheriff is working on requesting an insurance waiver. However, GOHSEP should have verified insurance coverage before allowing the Sheriff to claim or receive funding for the vehicles, because insurance was a condition of funding.

**Finding D: Unused Federal Funds**

GOHSEP did not perform timely closeouts of projects the Sheriff completed. As a result, $49,487 of Federal funds ($49,302 Federal share) obligated for Hurricanes Katrina and Gustav remained unused. There were no unused funds for Hurricane Rita. The amounts that FEMA estimated and approved for two Hurricane Katrina projects exceeded the amounts that the Sheriff claimed for completing the projects by $47,641 (see exhibit A). In addition, the amount that FEMA estimated and approved for one Hurricane Gustav project exceeded the amount that the Sheriff claimed for completing the project by $1,846 ($1,661 Federal share) (see exhibit C). Therefore, FEMA should deobligate $49,487 of unused Federal funds
($47,641 from two Hurricane Katrina projects and $1,846 from one Hurricane Gustav project).

Sheriff’s officials said they had completed all large projects and claimed all costs for Hurricane Katrina by January 2006; Hurricane Rita by November 2005; and Hurricane Gustav by September 2008. According to 44 CFR 206.205(b)(1), grantees are required to submit an accounting of eligible costs for each large project “as soon as practicable after the subgrantee has completed the approved work and requested payment.”

We consider 6 months after the subgrantee has completed the approved work and requested payment a reasonable amount of time for the grantee to complete its reviews of costs claimed and submit an accounting of eligible costs to FEMA. Without timely closeouts, Federal funds remain obligated as a liability against FEMA’s appropriated funds and can limit FEMA’s ability to authorize other disaster assistance projects. For example, in September 2011, FEMA’s ability to fund disaster assistance projects for Hurricane Irene was delayed until FEMA deobligated unneeded funds from existing disaster assistance projects. Therefore, FEMA should require GOHSEP to submit closeout documentation for the Sheriff’s projects under all three disasters as soon as practicable so that FEMA can perform final closeouts of the Sheriff’s projects and put unused Federal funds to better use.

**Finding E: Grant Management**

The majority of findings in this report occurred because GOHSEP, as the grantee, should have better managed its responsibilities under its grant. According to 44 CFR 13.37(a)(2), the grantee is required to ensure that subgrantees are aware of requirements imposed on them by Federal regulations. Further, 44 CFR 13.40(a) requires the grantee to manage the day-to-day operations of subgrant activity and monitor subgrant activity to assure compliance with applicable Federal requirements.

As discussed in finding D, GOHSEP has not submitted closeout documentation for the Sheriff’s projects. The Sheriff completed all large projects and claimed all costs for Hurricane Katrina by January 2006; Hurricane Rita by November 2005; and Hurricane Gustav by September 2008. Although $49,487 remains unused for these three disasters, the larger effect of GOHSEP’s delay in closing these projects is the burden placed on the Sheriff to maintain adequate documentation for costs incurred 4 to 7 years ago.

In addition, as stated in finding C, although the Sheriff should have known about FEMA’s insurance requirements, GOHSEP should have verified insurance coverage before allowing the Sheriff to claim or receive funding for the vehicles because insurance was a condition of funding. It is not enough for GOHSEP to merely advise subgrantees of Federal regulations. Consistent with the Code of Federal Regulations, GOHSEP must manage the day-to-day
operations of subgrant activity and monitor subgrant activity to assure compliance with applicable Federal requirements.

As of April 11, 2012, FEMA had approved $348 million in management fees to GOHSEP for managing the $11.7 billion in approved grant funds to the State of Louisiana for Hurricanes Katrina, Rita, and Gustav. Although we are not commenting on the overall reasonableness of these management fees, we point out that FEMA is paying GOHSEP to manage these disasters and should, therefore, require GOHSEP, as the grantee, to develop and implement procedures to better manage its responsibilities under these grants.

**Other Matters**

GOHSEP overpaid the Sheriff a total of $147,221 on six Hurricane Katrina projects. These overpayments occurred because, after GOHSEP reimbursed the Sheriff for costs claimed, FEMA reduced (deobligated) some or all of the approved funding for the six projects for various reasons, as explained in table 3.

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Amount Overpaid</th>
<th>Reason for Deobligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>181</td>
<td>$41,788</td>
<td>Scope of work realigned from purchase of vehicles to force account equipment</td>
</tr>
<tr>
<td>551</td>
<td>9,021</td>
<td>Costs covered under a Department of Corrections grant</td>
</tr>
<tr>
<td>555</td>
<td>5,108</td>
<td>Disallowed costs claimed for wrong disaster</td>
</tr>
<tr>
<td>583</td>
<td>43,160</td>
<td>Costs covered under a Department of Corrections grant</td>
</tr>
<tr>
<td>1162</td>
<td>2,197</td>
<td>Disallowed costs for ineligible work</td>
</tr>
<tr>
<td>1505</td>
<td>45,947</td>
<td>Disallowed costs claimed for wrong disaster</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$147,221</strong></td>
<td></td>
</tr>
</tbody>
</table>

These payments did not reduce authorized FEMA funding, and we do not question these costs. However, GOHSEP should collect the overpayments totaling $147,221 so it can fund other projects.
RECOMMENDATIONS

We recommend that the Acting Regional Administrator, FEMA Region VI:

**Recommendation #1:** Disallow $844,248 under Hurricane Katrina and $336,654 under Hurricane Rita for unsupported force account labor unless the Sheriff can provide adequate documentation to support these costs (finding A).

**Recommendation #2:** Disallow $628,532 ($565,679 Federal share) under Hurricane Gustav for unsupported force account labor unless the Sheriff can provide adequate documentation to support these costs (finding A).

**Recommendation #3:** Disallow $418,847 under Hurricane Katrina as ineligible costs for helicopter services or provide proof that flight services billed were for eligible work related to the Sheriff (finding B).

**Recommendation #4:** Disallow $239,721 under Hurricane Katrina as ineligible costs unless the Sheriff obtains and maintains insurance for the 10 vehicles purchased. An alternative would be for FEMA to (1) disallow the costs for the purchase of three trucks unless the Sheriff obtains and maintains insurance on them and (2) require the Sheriff to remit the salvage value of the other seven trucks used for search and rescue based upon the market value at the time the vehicles were no longer needed for the disaster (finding C).

**Recommendation #5:** Deobligate $47,641 of unused Federal funds awarded for Hurricane Katrina and put those funds to better use (finding D).

**Recommendation #6:** Deobligate $1,846 ($1,661 Federal share) of unused Federal funds awarded for Hurricane Gustav and put those funds to better use (finding D).

**Recommendation #7:** Require GOHSEP to submit closeout documentation for the Sheriff’s projects under all three disasters as soon as practicable (finding D).

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOWUP

We discussed the results of our audit with FEMA, GOHSEP, and Sheriff’s officials during our audit and included their comments in this report, as appropriate. We also provided a draft report in advance to FEMA, GOHSEP, and Sheriff officials and discussed it at exit conferences held with them on April 20, 2012. FEMA officials generally agreed with our findings and recommendations. GOHSEP officials generally agreed with finding C and disagreed with our
other findings and recommendations. Sheriff’s officials disagreed with all of our findings and recommendations.

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.

Significant contributors to this report were Tonda Hadley, Judy Martinez, Susan Stipe, Rodney Johnson and Dwight McClendon.

Please call me with any questions at (202) 254-4100, or your staff may contact Tonda Hadley, Director, Central Regional Office, at (214) 436-5200.
## Schedule of Projects Audited
### August 27, 2005, Through October 12, 2011
St. Tammany Parish Sheriff’s Office, Slidell, Louisiana
FEMA Disaster Number 1603-DR-LA

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Award Amount</th>
<th>Unsupported Costs (Finding A)</th>
<th>Ineligible Costs (Finding B)</th>
<th>Insufficient Insurance Coverage (Finding C)</th>
<th>Total Amount Questioned</th>
<th>Unused Federal Funds (Finding D)</th>
</tr>
</thead>
<tbody>
<tr>
<td>200</td>
<td>$ 760,238</td>
<td>$760,238</td>
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<td>334</td>
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<td>239,721</td>
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<td>1505</td>
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<td><strong>TOTALS</strong></td>
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<td><strong>$239,721</strong></td>
<td><strong>$1,502,816</strong></td>
<td><strong>$47,641</strong></td>
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</tbody>
</table>
## Schedule of Projects Audited

September 23, 2005, Through October 12, 2011  
St. Tammany Parish Sheriff’s Office, Slidell, Louisiana  
FEMA Disaster Number 1607-DR-LA

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Award Amount</th>
<th>Unsupported Costs (Finding A)</th>
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</thead>
<tbody>
<tr>
<td>4702</td>
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<tr>
<td>4707</td>
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<tr>
<td>Totals</td>
<td>$866,645</td>
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## Schedule of Projects Audited
August 29, 2008, Through October 12, 2011
St. Tammany Parish Sheriff’s Office, Slidell, Louisiana
FEMA Disaster Number 1786-DR-LA

<table>
<thead>
<tr>
<th>Project Number</th>
<th>Award Amount</th>
<th>Unsupported Costs (Finding A)</th>
<th>Federal Share of Unsupported Costs (Finding A)</th>
<th>Unused Federal Funds (Finding D)</th>
<th>Federal Share of Unused Federal Funds (Finding D)</th>
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<td>33,430</td>
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<td><strong>Totals</strong></td>
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<td><strong>$628,532</strong></td>
<td><strong>$565,679</strong></td>
<td><strong>$1,846</strong></td>
<td><strong>$1,661</strong></td>
</tr>
</tbody>
</table>
Report Distribution List
St. Tammany Parish Sheriff’s Office, Slidell, Louisiana
FEMA Disaster Numbers 1603-, 1607-, and 1786-DR-LA

Department of Homeland Security

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Chief Financial Officer
Under Secretary for Management
Audit Liaison, DHS
Acting Chief Privacy Officer

Federal Emergency Management Agency

Administrator
Chief of Staff
Chief Financial Officer
Chief Counsel
Director, Risk Management and Compliance
Audit Liaison, FEMA Region VI
Audit Liaison, FEMA (Job Code G-11-070)
Executive Director, FEMA Louisiana Recovery Office

Grantee

Louisiana Governor’s Office of Homeland Security and Emergency Preparedness

State

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St. Tammany Parish Sheriff’s Office
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