



Homeland Security

February 11, 2010

MEMORANDUM FOR: Nancy Ward
Regional Administrator
FEMA Region IX

FROM: 
Robert J. Lastrico
Western Regional Director

SUBJECT: *City of Los Angeles, Department of Public Works*
Los Angeles, California
Public Assistance Identification Number 037-44000-01
FEMA Disaster Number 1577-DR-CA
Audit Report Number DS-10-03

The Office of Inspector General audited public assistance funds awarded to the City of Los Angeles, Department of Public Works, Los Angeles, California (Department). The objective of the audit was to determine whether the Department expended and accounted for Federal Emergency Management Agency (FEMA) funds according to federal regulations and FEMA guidelines.

The Department received a public assistance subgrant award of \$15.1 million from the California Office of Emergency Services (OES),¹ a FEMA grantee, for debris removal, emergency protective measures, and permanent repairs to facilities damaged by severe storms beginning on December 27, 2004, and continuing through January 11, 2005. Of the \$15.1 million, FEMA provided 75% federal funding and non-federal sources funded the remaining 25% for 40 projects (26 large and 14 small projects²). The audit covered the period December 27, 2004, to July 1, 2009, and included review of nine large projects with a total award of \$8.5 million (see Exhibit A). As of September 10, 2009, the Department had completed or abandoned the work on the nine projects we reviewed, had received \$9.1 million in partial reimbursements, but had not submitted a final claim. During our fieldwork, we expanded the scope of the audit to include limited reviews of equipment rental costs and fringe benefits costs for force account labor for 16 additional large projects based on lack of supporting documentation noted for the 9 projects we initially sampled (see Exhibit B).

We conducted this performance audit under the authority of 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 and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. The evidence

¹ Under a State of California reorganization, the grantee services formerly performed by OES became the responsibility of the California Emergency Management Agency (CalEMA) as of January 1, 2009.

² At the time of the disaster, the large project threshold was \$55,500.

obtained during the audit provides a reasonable basis for our findings and conclusions based on our audit objective.

We interviewed FEMA, CalEMA, and Department officials, reviewed judgmentally selected samples of cost documentation to support invoices and personnel charges, 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.

RESULTS OF AUDIT

The Department's project records included \$1,456,131 in costs we questioned (the federal share of the costs questioned in this report total \$1,092,098). The table below lists the areas in which we questioned the amounts to be claimed by the Department.

Finding	Subject	Amount Questioned
A	Support for Project Costs	\$ 641,120
B	Project Cost Eligibility	331,014
C	Improved Project Costs	232,975
D	Fringe Benefits Costs	90,147
E	Reasonableness of Project Charges	89,596
F	Debris Removal Costs	71,279
Total		\$1,456,131

In addition to the costs we questioned, FEMA should reduce project funding by \$1,732,419 (the federal share is \$1,299,314). Five of the nine projects we reviewed in detail have been completed or abandoned and actual costs for those projects completed were less than the awarded amount (Finding G).

Finding A – Support for Project Costs

Department records included \$641,120 in costs that were not supported, including \$616,527 in equipment rental charges and \$24,593 in labor fringe benefits costs. According to Title 44, *Code of Federal Regulations* (hereinafter 44 CFR), Section 13.20(b)(2),³ the Department is required to maintain accounting records that identify how FEMA funds are used. In addition, 44 CFR 13.20(b)(6) requires that accounting records be supported by source documents such as cancelled checks, paid bills, and contracts.

- The Department rented a fleet of autos and other construction equipment and did not maintain individual project records, such as usage logs, that identified how, when, and where the equipment was used to complete FEMA funded and non-FEMA funded disaster work. Since equipment usage logs were not maintained, the Department allocated total equipment rental costs of \$616,527 among the following project worksheets (PWs).

³ All citations from the CFR are taken from the edition in effect at the time of the disaster (October 1, 2004).

PW Number	Equipment Costs
677	\$336,355
663	66,725
703	25,146
159	248
16 Other Projects (see Exhibit B)	188,053
Total	\$616,527

Department officials explained that equipment was rented primarily for FEMA funded work. Those officials stated that it was not cost effective to track equipment usage to specific PWs because the equipment was constantly moving among the various construction sites. Nonetheless, there was insufficient documentation for us to conclude that the allocated costs charged to the PWs were directly related to the disaster.

- Department records for PW 1978 included an unsupported Bureau of Street Services (BSS) charge of 5.92%, or \$24,593, in fringe benefits for force account overtime labor. Department records did not include documented evidence, such as the actual costs used to compute the fringe benefits rate.

During our fieldwork and again during meetings in July and November 2009, we requested that the Department provide us documentation in support of the rate. Department officials explained that the rate was based on overtime wages but did not provide documentation to support this assertion. On November 30, 2009, the Department provided us with the various cost components used to support the rate; but later informed us that the data were not reliable. As a result, we continue to question the validity of the 5.92% fringe benefit overtime labor rate and the \$24,593 in force account costs for PW 1978.

Finding B – Project Cost Eligibility

Department accounting records for the three PWs identified below included \$331,014 in ineligible project costs. According to 44 CFR 206.223, an item of work must be required as a result of a major disaster to be eligible for financial assistance. In addition, 44 CFR 13.20(b) requires subgrantees to maintain accounting records that identify how FEMA funds are used.

PW Number	FEMA Approved Estimate	Questionable Cost Increases
2693	\$ 217,289	\$134,823
677	\$3,496,578	102,872
1978	\$1,063,705	93,319
Total		\$331,014

Details regarding each of the three PWs are provided below:

- Department records for PW 2693 included \$134,823 in costs not approved by FEMA. This PW provided \$217,289 in funding for erosion damage and debris clean up work. Records identified that as of April 2005, 70% of the work was completed and the remaining 30% of the work had estimated costs of \$64,638. The Department completed the FEMA approved

disaster work under budget (\$199,366 vs. \$217,289) and added \$134,823 in cost associated with other unapproved work that was completed in October 2005. Department officials explained that the additional work was recommended by their in-house geologist and was identified as mitigation. Although the scope of work was completed over 3 years ago and additional work was performed and costs incurred without FEMA approval, the Department plans to claim total project costs of \$352,112 (\$217,289 plus \$134,823). Department officials did not provide documentation to support the additional work and related costs pertained to: a) damage caused by the disaster, b) the scope of work approved by FEMA, or c) mitigation work not requiring FEMA approval.

According to 44 CFR 206.204(e), subgrantees may find during project execution that actual project costs exceed approved PW estimates because of changes in the scope of eligible work. According to 44 CFR 206.204(e)(2), the Department must evaluate each cost overrun and, when justified, submit a request for additional funding through the state to FEMA Region IX for a final determination. This request must be submitted to FEMA during the execution of the approved work and before the project is completed [see 44 CFR 13.30(c)(2) and 13.30(d)(1)].

- Department records for PW 677 included \$102,872 in excessive costs. The PW provided \$3.5 million in funding for road repairs that included 15,800 square feet (SF) of pavement. The Department completed the FEMA approved work plus an additional 26,720 SF of pavement work. Based on a \$3.85 per SF unit computation developed by BSS, the cost of the additional pavement work not approved by FEMA totaled \$102,872 (26,720 SF times \$3.85 per SF).
- Department records for PW 1978 included \$93,319 in costs for work not approved by FEMA. The PW provided about \$1 million in funding for city-wide debris removal. Cost records for this PW included charges for work not identified in the PW. The unapproved work consisted of tasks performed at an emergency support center, and equipment cleaning and maintenance.⁴ In addition, the charges included tasks related to inspections and damage assessment that can not be claimed as direct project costs.⁵ Department officials did not provide documentation to support \$93,319 in unapproved costs.

The project costs identified above are not eligible for funding under FEMA's Public Assistance Program because the Department did not request and obtain FEMA approval for scope of work changes (PW 2693), and the completed work could not be identified as disaster related (PW 677 and PW 1978). Therefore, a total of \$331,014 in project cost increases is questionable.

Finding C – Improved Project Costs

The Department's recorded costs for PW 159 were \$583,979, of which \$232,975 was incurred for improvements beyond the work approved by FEMA. The approved scope of work for road repairs consisted of 95 feet of road work and 14 steel piles. However, the Department completed the approved repairs and performed additional improvements consisting of 86 feet of road work that required 9 additional steel piles (\$204,616), and 7,340 SF of asphalt concrete paving material

⁴ The cost of equipment cleaning and maintenance is included in FEMA's equipment rates.

⁵ Costs related to inspections and damage assessments are generally covered under FEMA's statutory administrative allowance.

(\$28,359). Since the additional work represented repairs beyond those required to restore the road to its pre-disaster condition, \$232,975 (\$204,616 and \$28,359) is questionable.

According to 44 CFR 206.203(d)(1), if a subgrantee desires to make improvements, but still restore the predisaster function of a damaged facility, the grantee's approval must be obtained. Also, federal funding for improved projects is limited to the federal share of the approved estimate of these eligible costs. In addition, 44 CFR 206.223 provides that an item of work must be required as a result of a major disaster to be eligible for financial assistance. Furthermore, during the execution of approved work, when a subgrantee finds that the actual project costs exceed the approved project estimates, 44 CFR 206.204(e) requires that the Department (subgrantee) evaluate each cost overrun, and when justified, request (through the grantee) additional funding from FEMA. As previously stated, this request must be submitted to FEMA during the execution of approved work and before the project is completed.

The Department made various attempts to obtain federal funding for the improvements. First, in December 2005, the Department submitted a PW version request with the increased costs which was denied. Second, almost 4 months after completing the work, in July 2006, the Department submitted a first appeal. In responding to the first appeal, FEMA noted that the Department had performed work outside of the approved scope of work and classified the project as an improved project. FEMA also informed the Department that funding for the project would be limited to the federal share of the approved estimate of eligible costs [44CFR 206.203 (d)]. The Department did not file a second appeal. While FEMA denied funding for the project improvements, the Department plans to claim total project costs of \$583,979 that includes \$232,975 in previously denied improved project costs.

Finding D – Fringe Benefits Costs

The Department plans to claim \$90,147 in unsupported fringe benefits for force account labor. The following table identifies projects and the questionable fringe benefits included as project costs.

PW Number	Unsupported Fringe Benefits
677	\$24,183
159	15,759
663	10,181
703	3,477
16 Other Projects (see Exhibit B)	36,547
Total	\$90,147

The Department's costs for fringe benefits were based on an overstated nonproductive rate, thereby overstating these costs by \$90,147. According to 44 CFR 13.20(b), the Department is required to maintain accounting records that identify how FEMA funds are used and to follow office of Management and Budget (OMB) cost principles, agency program regulations, and the terms of grant and subgrant agreements in determining reasonable costs, allowability, and allocability of costs. OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, Attachment A, Section C, provides that for a cost to be allowable, it must conform to any limitation or exclusions set forth in federal law and grant requirements.

The Department's process for calculating the nonproductive rate (vacations, holidays, jury duty, sick leave, etc.) did not follow FEMA guidelines⁶ and the Department had no documentation justifying the use of an alternate methodology. While FEMA's guidelines recommend a nonproductive rate of 17.5%; the Department computed a rate of 23.5%. Department officials provided us the descriptions of what was included in the nonproductive rate and stated that the City used actual costs when calculating the nonproductive costs for reimbursements from FEMA. However, those officials did not provide us the actual costs used to compute the 23.5% rate.

Following the audit exit conference (November 18, 2009), Department officials provided us with documentation that explained the methodology for calculating nonproductive hourly rates and other fringe benefits rates. The documentation consisted of data that the Department had previously provided us and did not include new information such as amounts paid for vacation time, sick leave, and holidays that would support the 23.5% nonproductive rate. As a result, we could not validate the nonproductive fringe benefit costs of \$90,147.

We are recommending that the Department use the FEMA rate of 17.5%. By applying the lower, FEMA-recommended fringe benefits rate for non-productive labor, claimable fringe benefits costs for the force account labor used to accomplish the projects identified above would be reduced by \$90,147.

Finding E – Reasonableness of Project Costs

The Department plans to claim \$542,587 for work accomplished under PW 283 of which \$89,596 is unreasonable. The Department's costs were unreasonable because it paid a supplier of vacuum trucks a unit rate that exceeded the supplier's quoted rates and rates charged by other vendors.

Prior to contracting for the disaster work, the vacuum truck vendor provided the Department an average overtime rate of \$83.33 per hour; a billing rate similar to other vendors. The vendor however, billed and the Department paid an overtime rate of \$135 per hour. Department officials explained that due to emergency conditions at the time the services were procured, the higher amount was paid. Those officials however, did not provide documented evidence justifying their actions.

According to 44 CFR 13.20(b)(5), subgrantees are required to follow OMB cost principles, agency program regulations, and terms of the grant and subgrant agreements in determining reasonable and allocable costs. OMB Circular A-87, Attachment A, Section C provides that for a cost to be allowable, it must be reasonable and allocable to a particular cost objective. Furthermore, according to FEMA's *Public Assistance Guide*, FEMA 322, page 34 (October 1999), a reasonable cost is "...a cost that is both fair and equitable for the type of work being performed." Reasonableness can be established in several ways, including the use of historical documentation for similar work and average costs for the similar work in the area.

During the audit exit conference on November 18, 2009, Department officials explained that the vendor had submitted a second quote for the services. They provided us a document that identified a vendor quote with an overtime rate of \$135 per hour but did not provide documentation showing that

⁶ FEMA Form 90-128 calculates the straight time salaries and benefits rates by dividing annual nonproductive hours (numerator) by the total normal work hours for the year—excluding weekends (denominator).

the services were competitively procured. Since the Department did not pay reasonable and competitive rate for the procurement of vacuum truck services and trucks, we question \$89,596 which is the difference between the \$135 per hour amount paid to the vendor and the vendor's average quoted rate of \$83.33 per hour.

Finding F – Debris Removal Costs

The Department did not follow federal criteria to account for debris removal costs for Federal Highway Administration (FHWA) roads. We conservatively estimated that the Department's accounting records for PW 1978 included \$71,279 in excessive debris removal costs that more appropriately should have been borne by FHWA. PW 1978 provided over \$1 million in funding to ensure access for essential and emergency services by clearing debris from Department roads and roadways. Reimbursable costs included force account (F/A) labor, equipment and trucking costs, and debris disposal fees.

According to 44 CFR 13.20(b)(6), the Department is required to support accounting records with source documents. In addition, 44 CFR 13.20(b)(5) requires subgrantees to follow OMB cost principles, agency program regulations, and terms of the grant and subgrant agreements in determining reasonable and allocable costs. OMB Circular A-87, Attachment A, Section C provides that for a cost to be allowable it must be reasonable. FEMA's *Public Assistance Debris Management Guide* (FEMA-325, April 1999) provides guidance on federal funding for clean up work on major arterial roads, including roads leading to health care facilities. The guide provides that at least one lane should be cleared on each arterial, major, and secondary road as soon as possible. For this disaster, FEMA agreed to provide funding to clear debris from federal aid (FHWA) roads on a case by case basis to provide emergency access, but only if the cost per site was less than \$5,000.

Department records for debris removal work did not (a) adequately identify all costs applicable to FHWA and non-FHWA roads, (b) differentiate between emergency and non-emergency access, and (c) specify whether or not only one lane was cleared. The Department accounted for force account labor by individual road site, but did not identify other related costs for debris removal activities at those sites. These costs included equipment and truck rental costs, and debris disposal fees totaling \$890,984. Because the Department did not account for all costs by individual site, we could not validate the number of work sites that met the FEMA/FHWA threshold of under \$5,000. As such we are recommending that FEMA inform the Department that failure to separately account for all costs for federal aid and non-federal aid roads may result in disallowance since claimed costs are not adequately supported.

FEMA and FHWA costs related to equipment and truck rental, and debris disposal fees (\$890,984) could not be determined by site, but were incurred as a result of the disaster. Therefore, we examined the methodology used to allocate these costs between FEMA and FHWA. The Department allocated costs based on 27,594 labor hours identified to FEMA eligible work⁷ and 11,720 labor hours identified to FHWA eligible work, resulting in a 70%/30% allocation of costs to FEMA and FHWA, respectively. However, using actual force account labor costs for FEMA and FHWA eligible work, rather than hours, resulted in 62%/38% allocation to FEMA and FHWA. The

⁷ FEMA eligible work included FHWA work sites with labor costs under \$5,000.

table below shows that allocating the \$890,984 on the basis actual labor costs results in a reduction of FEMA's share of the costs by 8% or \$71,279.

Funding Source	F/A Labor Costs	Percent of Labor Cost	Other Cost Share	Department Allocated	Change in Cost Share
FEMA	\$ 767,768	62%	\$552,410	\$623,689	(\$71,279)
FHWA	464,227	38%	338,574	267,295	\$71,279
Totals	\$1,231,995	100%	\$890,984	\$890,984	\$0

Since the Department did not follow federal regulations and FEMA guidance for accounting for debris removal clean up costs and did not apply an equitable methodology for allocating equipment and truck costs and debris disposal fees; the \$71,279 in Department costs allocated to FEMA is considered excessive and questionable.

Finding G – Project Funding

As identified in the table below, the Department abandoned one project and completed four other projects, but did not notify CalEMA or FEMA that about \$1.7 million in funds awarded to the projects were not needed and available for deobligation.

Project Number	Completion Date	Award Amount	Costs Incurred	Funds Not needed
93	Abandoned	\$ 383,362	\$ 0	\$ 383,362
663	5/10/07	1,399,029	1,097,184	301,845
677	6/30/08	3,496,578	2,620,047	876,531
703	5/10/07	629,839	477,081	152,758
2693	10/29/05	217,289	199,366	17,923
Totals		\$6,126,097	\$4,393,678	\$1,732,419

Department officials agreed that one project was abandoned and the scopes of work for the other four projects were complete. Those officials explained that for the completed projects, a final accounting of actual costs incurred was incomplete. They believed that additional costs will continue to be identified, requiring adjustments to accounting records. For example, PW 2693 was completed over 4 years ago and accounting records for the project reflected \$199,366 in project costs. However, at our audit exit conference on November 18, 2009, Department officials explained that actual costs had exceeded the FEMA award amount of \$217,289 and were currently estimated at \$351,150. Similarly, Department officials believed that disaster costs for PW 663 and PW 703 were understated.

According to 44 CFR 206.205(b)(1), the grantee for this disaster, CalEMA, shall make an accounting of eligible costs for each large project and certify to FEMA that the reported costs were for eligible disaster work as soon as practicable after the Department has completed the approved work and requested for payment. Even though the Department has not requested final payment and closure of its entire award, nothing in the regulations precludes the Department from requesting final payment on a project-by-project basis.

According to 44 CFR 13.40(a), CalEMA is also responsible for monitoring and reporting program performance to ensure compliance with federal requirement and achievement of performance goals.

In addition, 44 CFR 13.40(d) requires that as soon as known, CalEMA must inform FEMA of favorable development which enable meeting time schedules and objectives sooner or at less cost than anticipated.⁸ CalEMA, through its project monitoring system, should receive this information quarterly from the Department. We identified that the Department's quarterly reports to CalEMA did not include accurate and up-to-date information for the five projects identified in the table above.

This finding also indicates that CalEMA's project monitoring should be improved. However, we are not making a recommendation in that regard because we recommended in a different subgrantee report⁹ that the Regional Administrator require CalEMA to strictly follow (a) the monitoring and program performance reporting requirements of 44 CFR 13.40 and (b) its Addendum to the State Administrative Plan to ensure that quarterly progress reports submitted by subgrantees are accurate, current, and complete and reflect significant developments in project execution. We are, however, recommending that for PW 93, FEMA reduce project funding by \$383,362. We are also recommending that CalEMA initiate large project close out for the four completed projects, verify the eligibility and supportability of all project costs, and if warranted, reduce project funding by \$1,349,057.

RECOMMENDATIONS

We recommend that the Regional Administrator, FEMA Region IX:

Recommendation #1. Inform CalEMA and the Department of the regulatory requirement to obtain prior written approval for (a) budget revisions resulting in the need for additional funds [44 CFR 13.30(c)(2)], and (b) any revision in the scope or objective of a project [44 CFR 13.30(d)(1)]. In addition, require that the Department evaluate each cost overrun and submit a request for additional funding through the state to FEMA Region IX for a final determination as explained in 44 CFR 206.204(e)(2) (Findings B & C).

Recommendation #2. Inform the Department that failure to separately account for all debris removal costs for federal aid and non-federal aid roads and roadways may result in disallowance since such costs do not meet the supporting documentation requirement of 44 CFR 13.20(b)(6) (Finding F).

We also recommend that the Regional Administrator, FEMA Region IX require CalEMA to

Recommendation #3. Disallow \$641,120 in unsupported costs for PWs 677, 663, 703, 159, and 14 other large projects if such costs are included in the Department's final claim (Finding A and Exhibits A and B).

Recommendation #4. Disallow \$331,014 in ineligible costs for PWs 2693, 677, and 1978 if such costs are included in the Department's final claim (Finding B and Exhibit A).

Recommendation #5. Disallow \$232,975 in project improvements for PW 159 identified by the Department as claimable costs (Finding C).

⁸ This citation also requires the grantee to report problems, delays, and adverse conditions as soon as they become known.

⁹ DS-09-05, *California Department of Parks and Recreation*, dated May 20, 2009.

Recommendation #6. Disallow \$90,147 in excessive fringe benefits costs for PWs 677, 159, 663, 703 and 16 other large projects identified by the Department as claimable costs (Finding D and Exhibits A and B).

Recommendation #7. Disallow \$89,596 in questionable costs for PW 283 if such costs are included in the Department's final claim (Finding E).

Recommendation #8. Disallow \$71,279 in excessive charges for debris removal for PW 1978 if such costs are included in the Department's final claim (Finding F).

Recommendation #9. Reduce project funding by \$383,362 for PW 93 since the funds are no longer needed to accomplish the FEMA approved scope of work (Finding G and Exhibit A).

Recommendation #10. Determine the eligibility of disaster costs to be claimed by the Department for PWs 663, 677, 703, and 2693, and if warranted, reduce project funding by \$1,349,057 since the funds may not be needed to accomplish the FEMA approved scopes of work (Finding G and Exhibit A).

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOW-UP

We discussed the results of this audit with Department officials on July 1, 2009, and November 18, 2009. Those officials agreed with Finding F, partially agreed with Finding C, and disagreed with Findings A, B, D, E and G. We also notified CalEMA and FEMA of the audit results on December 7, 2009. CalEMA and FEMA officials withheld comment pending issuance of the final report.

Please advise this office by April 12, 2010, of actions planned or taken to implement our recommendations. Please note that your responses should include target completion dates for actions planned and actual completion dates for actions taken. Should you have questions concerning this report, please call me at (510) 637-1482, or your staff may contact Humberto Melara, Supervisory Auditor, at (510) 637-1463. Key contributors to this assignment are Humberto Melara and Ravi Anand.

cc: Audit Liaison, FEMA Region IX
Audit Liaison, FEMA (Job Code: DG9W13/G-09-050-EMO-FEMA)

Schedule of Audited Projects
City of Los Angeles Department of Public Works
Los Angeles, California
Public Assistance Identification Number 037-44000-01
FEMA Disaster Number 1577-DR-CA

PW Number	PW Amount	Costs the Department Plans to Claim	Questioned Costs	Project Funds No Longer Needed	Finding Reference
93	\$ 383,362	\$ 0	\$ 0	\$ 383,362	G
159	560,082	583,979	248,982		A, C, & D
283	542,587	542,587	89,596		E
663	1,399,029	1,097,184	76,906	301,845	A, D, & G
677	3,496,578	2,620,047	463,410	876,531	A, B, D, & G
703	629,839	477,081	28,623	152,758	A, D, & G
1978	1,063,705	1,063,705	189,191		A, B, & F
2641	216,448	216,448	0		
2693	217,289	352,112	134,823	17,923	B & G
Questioned Costs from Exhibit B			224,600		A & D
Total	\$8,508,919	\$6,953,143	\$1,456,131	\$1,732,419	

Finding reference:

- A Support for Project Costs
- B Project Cost Eligibility
- C Improved Project Costs
- D Fringe Benefits Costs
- E Reasonableness of Project Costs
- F Debris Removal Costs
- G Project Funding

Limited Scope Review of 16 Additional Large Projects
City of Los Angeles Department of Public Works
Los Angeles, California
Public Assistance Identification Number 037-44000-01
FEMA Disaster Number 1577-DR-CA

PW Number	Questioned Costs Finding A	Questioned Costs Finding D	Total Questioned Costs
160	\$ 9,189	\$ 2,053	\$ 11,242
196	6,488	1,055	7,543
438	11,828	1,734	13,562
558	26,915	3,197	30,112
573	0	1,562	1,562
619	11,052	1,651	12,703
660	0	7,070	7,070
687	2,328	2,035	4,363
699	10,897	1,374	12,271
700	5,340	1,596	6,936
755	11,145	3,420	14,565
756	25,581	1,981	27,562
758	5,371	758	6,129
762	10,217	1,456	11,673
961	7,730	1,088	8,818
2660	43,972	4,517	48,489
Total	\$188,053	\$36,547	\$224,600