

# Department of Homeland Security **Office of Inspector General**

FEMA Public Assistance Grant Funds Awarded to  
Amador County, California

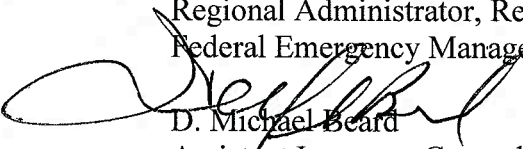




# Homeland Security

MAR 20 2012

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: *FEMA Public Assistance Grant Funds Awarded to  
Amador County, California*  
FEMA Disaster Number 1628-DR-CA  
Audit Report Number DS-12-08

We audited public assistance (PA) grant funds awarded to Amador County, California (County), Public Assistance Identification Number 005-99005-00. Our audit objective was to determine whether the County accounted for and expended Federal Emergency Management Agency (FEMA) grant funds according to federal regulations and FEMA guidelines.

The County received a PA award of \$2.9 million from the California Emergency Management Agency (Cal EMA),<sup>1</sup> a FEMA grantee, for emergency protective measures and permanent repairs to facilities damaged as a result of severe storms, flooding, mudslides, and landslides from December 17, 2005, through January 3, 2006. The award provided 75% FEMA funding for 8 large and 12 small projects.<sup>2</sup> The audit covered the period from December 17, 2005, to November 3, 2009.<sup>3</sup> We audited project charges for five large projects and the Net Small Project Overrun, totaling \$2.1 million, or 72% of the total award.

We conducted this performance audit 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.

<sup>1</sup> At the time of the disaster, the grantee's name was the Governor's Office of Emergency Services, which became a part of Cal EMA on January 1, 2009.

<sup>2</sup> Federal regulations in effect at the time of the disaster set the large project threshold at \$57,500.

<sup>3</sup> November 3, 2009, is the date of Amador County's programmatic closure by FEMA.

We discussed issues related to this audit with FEMA, Cal EMA, and County 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 County'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 County's method of accounting for disaster-related costs and its procurement policies and procedures.

## **RESULTS OF AUDIT**

Amador County accounted for and expended FEMA grant funds according to federal regulations and FEMA guidelines for those projects we reviewed for FEMA Disaster Number 1628-DR-CA.

## **DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOWUP**

We informed FEMA, Cal EMA, and County officials of the audit results on February 28, 2012. Because this audit did not identify issues requiring further action and did not contain any recommendations, we consider this audit closed. Significant contributors to this report were Humberto Melara, Devin Polster, and Jeff Flynn.

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.

Should you have questions concerning this report, please contact me at (202) 254-4100 or Humberto Melara at (510) 637-1463.

cc: Administrator, FEMA  
Audit Liaison, FEMA Region IX  
Audit Liaison, FEMA (Job Code G-11-056)  
Audit Liaison, DHS

## ADDITIONAL INFORMATION AND COPIES

To obtain additional copies of this report, please call the Office of Inspector General (OIG) at (202)254-4100, fax your request to (202)254-4305, or e-mail your request to our OIG Office of Public Affairs at [DHS-OIG.OfficePublicAffairs@dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@dhs.gov). For additional information, visit our OIG website at [www.oig.dhs.gov](http://www.oig.dhs.gov) or follow us on Twitter @dhsOIG.

## OIG HOTLINE

To report alleged fraud, waste, abuse or mismanagement, or any other kind of criminal or noncriminal misconduct relative to Department of Homeland Security programs and operations:

- Call our Hotline at 1-800-323-8603
- Fax the complaint directly to us at (202)254-4292
- E-mail us at [DHSOIGHOTLINE@dhs.gov](mailto:DHSOIGHOTLINE@dhs.gov); or
- Write to us at:  
DHS Office of Inspector General/MAIL STOP 2600,  
Attention: Office of Investigation - Hotline,  
245 Murray Drive SW, Building 410  
Washington, DC 20528

The OIG seeks to protect the identity of each writer and caller.