



# Homeland Security

August 10, 2005

MEMORANDUM FOR: Karen E. Armes  
Acting Regional Director  
FEMA Region IX

FROM: *Robert J. Lastrico*  
Robert J. Lastrico  
Director, Grant Program Management Audit Division

SUBJECT: *Audit of Kern County, California  
Bakersfield, California  
Public Assistance Identification Number 029-00000  
FEMA Disaster Number 1203-DR-CA  
Audit Report Number DS-14-05*

The Office of Inspector General (OIG) audited public assistance grant funds awarded to Kern County, California (County). The objective of the audit was to determine whether the County expended and accounted for Federal Emergency Management Agency (FEMA) funds according to federal regulations and FEMA guidelines.

The County received a public assistance grant award of \$6.5 million from the California Office of Emergency Services (OES), a FEMA grantee, for recovery efforts resulting from severe winter storms and flooding beginning on February 2, 1998. The award provided 75 percent federal funding for 24 large projects and 109 small projects.<sup>1</sup> The audit covered the period February 2, 1998, to August 27, 2001, and included a review of five large projects with a total award of \$4.6 million.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to *Government Auditing Standards* issued by the Comptroller General of the United States. The audit included review of FEMA, OES, and County records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances.

The audit confirmed that the County expended and accounted for the FEMA funds according to federal regulations and FEMA guidelines. The OIG informed County, OES, and FEMA Region IX officials of the audit results on July 15, 2005. Since this report contains no recommendations, a response is not required. Should you have any questions concerning this report, please contact me at (510) 627-7011. Key contributors to this assignment were Humberto Melara, Trudi Powell, and Sabinus Njoku.

<sup>1</sup> Federal regulations in effect at the time of the disaster set the large project threshold at \$47,100.