

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

Capping Report: FY 2011 FEMA
Public Assistance and Hazard Mitigation
Grant and Subgrant Audits

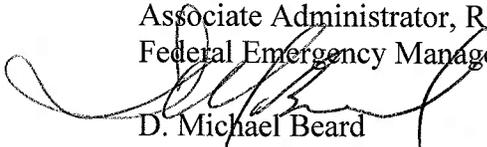




Homeland
Security

APR 13 2012

MEMORANDUM FOR: William L. Carwile III
Associate Administrator, Response and Recovery
Federal Emergency Management Agency

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

SUBJECT: *Capping Report: FY 2011 FEMA Public Assistance and
Hazard Mitigation Grant and Subgrant Audits*

This report summarizes the results of Public Assistance (PA) program and Hazard Mitigation Grant Program (HMGP) grant and subgrant audits performed during fiscal year (FY) 2011. We reviewed audit findings and recommendations made to Federal Emergency Management Agency (FEMA) officials as they related to PA and HMGP program funds awarded to state, local, and tribal governments and eligible nonprofit organizations. The objectives of this capping report were to identify frequently reported audit findings and quantify the financial impact of these findings.

We discussed this report with representatives from FEMA's Office of the Associate Administrator, Response and Recovery, and Office of the Assistant Administrator, Recovery, on February 24, 2011. Although our conclusion offers FEMA several suggestions for improving grant administration of its PA and HMGP programs, this report contains no formal recommendations. Therefore, we consider this report closed and require no further actions from FEMA.

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 call me, or your staff may contact Tonda Hadley at (214) 436-5200.

Attachment

Background

In FY 2011, we issued 58 audit reports on grantees and subgrantees awarded FEMA PA and HMGP funds between June 2001 and October 2008 as a result of 30 presidentially declared disasters in 13 states and 1 U.S. territory.¹ The objective of those 58 audits was to determine whether the grantees and subgrantees accounted for and expended FEMA funds according to federal regulations and FEMA guidelines. Our HMGP audit objectives also included determining whether the projects met FEMA eligibility requirements and whether project management complied with applicable regulations and guidelines. Appendix A, FEMA Public Assistance and Hazard Mitigation Grant and Subgrant Audit Reports Issued in FY 2011, lists the 58 audit reports and provides a link to our web page, where copies can be obtained.

Our PA and HMGP audits covered subgrantees that had (1) completed all work approved by FEMA and reported final costs to the grantee that in turn had requested final FEMA payment, (2) completed all work and reported final costs to the grantee that had not yet requested final FEMA payment, (3) completed selected projects but had not reported final project costs to the grantee, and (4) projects in progress or projects that had not yet started. The subgrantees received awards totaling \$1.72 billion for debris removal; emergency protective measures; or permanent repair, restoration, and replacement of damaged facilities. We audited \$1.22 billion of the \$1.72 billion, or 71% of the amounts awarded to the recipients audited.

We conducted this performance audit and the 58 performance audits discussed in this report 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 audits to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe the evidence obtained during this audit and during the 58 audits discussed in this report provided a reasonable basis for our findings and conclusions based upon our audit objectives. We conducted these audits according to the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster. Our review included analyses of (1) findings and recommendations in our FY 2011 grant audit reports and (2) applicable federal regulations, Office of Management and Budget grant and audit guidance, and FEMA PA and HMGP guidance applicable to the conditions noted.

Results of Review

Of the 58 audit reports we issued in FY 2011, 54 reports contained 220 recommendations resulting in potential monetary benefits of \$336.9 million.² This amount included \$307.8 million in project costs questioned as ineligible or unsupported that should be disallowed and \$29.1 million in funds that were unused or uncollected that should be put to better use. The \$336.9 million in potential monetary benefits represents 28% of the \$1.22 billion we audited,

¹ Of the 58 audits, 34 were audits of subgrantees that suffered damage from hurricanes Katrina, Rita, and Wilma (August through October 2005).

² Four FY 2011 audit reports had no findings or reportable conditions.

compared with 13% in FY 2010 and 15% in FY 2009.³ This year's sharp increase in potential monetary benefits is due in large part to significant contracting problems that we identified. As reported in our two previous capping reports, we continue to find problems with grant management and accounting, ineligible and unsupported costs, and noncompliance with federal contracting requirements.

As discussed in this report, ineligible costs occurred for numerous reasons. However, unsupported costs usually occurred because subgrantees did not adequately record their own labor and equipment hours or did not obtain support for hours worked by contractors. Also, as we identified last year, subgrantees continued to have problems complying with federal contracting requirements.

Table 1 categorizes our audit findings and recommendations into four broad types.

Table 1. Types of Findings

	Number of resulting recommendations	Amounts questioned in our reports
A. Ineligible Work or Costs	116	\$ 224,518,202
B. Unsupported Costs	24	83,286,921
C. Funds Put to Better Use	26	29,085,541
D. Grants Management and Administrative Issues	<u>54</u>	<u>0</u>
Totals	<u>220</u>	<u>\$336,890,664</u>

A. Ineligible Work or Costs

As illustrated in table 2, we considered nearly \$224.52 million in costs claimed or to be claimed by the subgrantees as ineligible for FEMA reimbursement.

Table 2: Subtypes of Ineligible Work or Costs

	Number of resulting recommendations	Amounts questioned in our reports
1. Contracting Practices	17	\$131,759,330
2. Contract Monitoring	19	5,196,768
3. Other Ineligible Work or Costs	<u>80</u>	<u>87,562,104</u>
Totals	<u>116</u>	<u>\$224,518,202</u>

1. Contracting Practices. We reported 18 instances in which subgrantees were awarded a total of \$132,618,616 for contracts that did not comply with federal procurement regulations. Of this amount, we questioned \$131,759,330 in 17 recommendations, or all but \$859,286.

³ Our FY 2010 capping report reported \$165 million in potential monetary benefits out of \$1.23 billion in PA funds audited (Report DD-11-17). Our FY 2009 capping report reported \$138 million in potential monetary benefits out of \$933 million in PA funds audited (Report DS-11-01).

Subgrantee contracting practices that do not comply with federal procurement regulations result in high-risk contracts that potentially cost taxpayers millions of dollars in excessive costs and often do not provide full and open competition to all qualified bidders, including small firms and women- and minority-owned businesses. In addition, full and open competition helps to discourage and prevent favoritism, collusion, fraud, waste, and abuse.

We considered the exigencies that often arise early after a disaster occurs, and as a general rule did not question contracting practices or costs associated with those exigencies. However, subgrantee noncompliance after bona fide exigencies no longer exist remains a major concern to us. For example, in Audit Report DD-11-05, Chambers County, Texas, we identified \$40.5 million in contract costs for which the subgrantee did not provide full and open competition or allow market conditions to establish reasonable prices.

Although FEMA has remedies available when a grantee or subgrantee does not comply with applicable statutes or regulations, FEMA often does not hold grantees and subgrantees adequately accountable for noncompliance with procurement regulations. FEMA seldom disallows improper contract costs, citing that it has the authority to reimburse subgrantees for the reasonable cost of eligible work. Consequently, grantees and subgrantees have little incentive to follow procurement regulations. For example, as of February 1, 2012, of the 17 recommendations related to noncompliance with procurement regulations—

- FEMA agreed to disallow costs we questioned in only two recommendations totaling \$4,889,281, or less than 4% of the total \$131,759,330 we questioned;
- FEMA disagreed with our questioned costs in nine recommendations totaling \$83,533,683, or 63% of the total; and
- FEMA had not responded to six recommendations totaling \$43,336,366, or 33% of the total.

Under certain conditions, federal regulations allow agencies to grant exceptions to federal administrative requirements for grants.⁴ However, the Office of Management and Budget (OMB) allows exceptions only on a case-by-case basis. FEMA codified OMB's *Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments* at 44 CFR 13, which states in part that federal agencies may authorize exceptions to the administrative requirements on a case-by-case basis, but that only OMB may authorize exceptions for classes of grants or grantees (44 CFR 13.6). Further, OMB regulatory guidance entitled *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations* includes similar provisions, but adds, "exceptions from the requirements of this part shall be permitted only in unusual circumstances." (2 CFR 215.4)

Clearly, OMB's intent was not for federal agencies to routinely make exceptions to the procurement standards in the administrative requirements for grants. Accordingly, we do not believe it is prudent to waive federal procurement standards unless lives and property are at stake, because the goals of proper contracting relate to more than just reasonable costs. Once

⁴ See 44 CFR Part 13, sections 13.6(b) and (c) and 13.43(a).

the roads are clear, power is restored, and the danger is over, cities, counties, and other entities should follow federal regulations or face losing federal funding.

2. Contract Monitoring. We reported 19 instances of inadequate subgrantee contract monitoring relating to \$5,196,768 in contract costs, all of which we questioned. Subgrantees claimed costs when their contractors (1) billed at rates higher than those specified in the contracts, (2) did not perform work specified in contracts, (3) performed and billed work not specified in contracts, (4) included billing errors and duplicate charges in their invoices, and (5) charged unreasonable contract costs. For example, in Audit Report DD-11-20, *FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana*, we identified \$114,983 in claimed costs outside the authorized scope of the grant.

Inadequate subgrantee contract monitoring can result in FEMA disbursements that are not fair and reasonable. Without increased emphasis on contract monitoring, these conditions will continue. Also, grantees should determine the reasonableness of contractor costs claimed by subgrantees before seeking reimbursement from FEMA on behalf of those subgrantees.

3. Other Ineligible Work or Costs. Table 3 lists other ineligible work we reported and project charges we questioned in FY 2011.

Table 3: Other Ineligible Work or Costs

	Number of resulting recommendations	Amounts questioned in our reports
Did not purchase insurance	2	\$31,473,011
Insurance proceeds not applied/allocated correctly	11	15,339,068
Ineligible force account labor and equipment	10	8,733,944
Ineligible debris removal charges	3	7,931,155
Excessive or unreasonable costs	14	6,066,953
Duplicate charges	8	5,912,618
Outside FEMA-approved scope	7	4,363,114
Other federal agency funding available	3	3,444,296
Not legal responsibility of subgrantee	3	2,253,686
Miscellaneous ineligible charges	7	1,174,130
Non-disaster-related charges	6	649,945
Administrative allowance/overhead	3	118,161
Salvage proceeds/credits	<u>3</u>	<u>102,023</u>
Totals	<u>80</u>	<u>\$87,562,104</u>

More than half of the questioned costs in this category resulted from subgrantees not purchasing required insurance and from FEMA not applying insurance proceeds to reduce grant funding. For example, in Audit Report DD-11-15, *FEMA Public Assistance Grant Funds Awarded to Saint Mary's Academy, New Orleans, Louisiana*, we pointed out that the subgrantee did not obtain adequate insurance for future flood losses. Specifically, we reported that the Saint Mary's Academy maintained only a \$1 million flood insurance policy to cover a campus that received \$33.7 million in FEMA reimbursement for flood damage. Federal regulations require applicants

to obtain and maintain flood insurance as a condition of receiving federal assistance. In another example, in Audit Report DA-11-19, *City of Vero Beach, Florida – Disaster Activities Related to Hurricane Frances*, the City’s claim included \$2.1 million of losses for which FEMA had not applied insurance proceeds to reduce grant funding.

We also reported more than \$8 million of ineligible force account labor and equipment. Force account charges are reimbursable costs that subgrantees incur using their own employees and equipment in recovery activities. For example, in Audit Report DS-11-06, *California Department of Forestry and Fire Protection*, we reported that the subgrantee claimed labor hours valued at \$7,823,339, which exceeded the maximum claimable amount under FEMA’s policy regarding the reimbursement for labor costs associated with emergency work.

We also identified problems with ineligible debris removal charges, excessive or unreasonable costs, duplicate charges, work outside the FEMA-approved scope of work, costs that were the responsibility of other federal agencies, and other less significant grant problems. These findings were generally caused by the subgrantees’ inadequate knowledge of federal regulations and FEMA’s policies and guidelines. For example, in Audit Report DD-11-13, *City of Austin, Texas*, we reported that the subgrantee did not use the correct data assumptions in calculating the benefit-to-cost ratio for an HMGP project. As a result, the \$596,150 project was ineligible because it did not meet the required benefit-to-cost ratio of one or greater.

B. Unsupported Costs

Our FY 2011 audits reported 24 instances in which subgrantees did not adequately support costs claimed or to be claimed. Questioned costs totaled \$83.3 million. For example, in Audit Report DD-11-12, *Xavier University of Louisiana*, we reported that Xavier could not provide supporting documentation on a project-by-project basis. Therefore, we questioned the entire amount of the grant—\$25.7 million—as unsupported costs.

Unsupported costs resulted because subgrantees (1) had not established fiscal and accounting procedures that would allow us to trace expenditures to confirm that funds were used according to applicable laws, regulations, and FEMA policy or (2) did not maintain accounting records that were supported by source documents such as canceled checks, paid bills, and contracts. Further, the grantee did not always verify that costs claimed by its subgrantees met the standards for financial management or ensure that its subgrantees were aware of and followed the retention and access requirements for records.

C. Funds Put to Better Use

We reported 26 instances totaling \$29.1 million in which FEMA funding could be put to better use if unneeded project funding was deobligated and interest earned on FEMA funds was collected.

We reported 25 instances in which subgrantees no longer needed project funding and recommended that a total of \$29.1 million in unneeded funding be deobligated. For example, in Audit Report DS-11-11, *FEMA Public Assistance Funds Awarded to City of Petaluma*,

California, we identified \$1,168,729 in funds not used for permanent work that should be deobligated and put to better use. Also, in Audit Report DD-11-08, *City of Slidell, Louisiana*, we noted that FEMA should collect a total of \$15,362 in interest earned by the subgrantee on \$397,737 in FEMA funds that the City obtained from FEMA and placed in an interest-bearing account. Interest accruing on federal funds belongs to the federal government and, as such, must be remitted to FEMA.

Deobligating unneeded funds sooner would (1) release funding to cover cost overruns on other projects associated with the disaster, (2) help close out the subgrantee's PA application because projects would be settled throughout the life of the application, rather than after all work was completed, (3) provide a more accurate status of program costs for a disaster, and (4) be consistent with appropriation law that requires obligations in FEMA's accounting system to be supported by bona fide needs. Grantees can improve their monitoring efforts by ensuring that unneeded funds are identified and returned to FEMA as soon as practicable after projects are completed.⁵

D. Grants Management and Administrative Issues

Federal regulations require states, as grantees, to (1) ensure that subgrantees (such as cities, school districts, etc.) are aware of requirements imposed on them by federal regulations and (2) manage the day-to-day operations of subgrant activity and monitor subgrant activity to ensure compliance with applicable federal requirements.⁶ Our reports included 54 grants management and administrative recommendations covering project accounting, general grants management, contracting practices, contract billings, and project costs.

We reported 13 instances of improper project accounting in which subgrantees did not account for disaster expenditures on a project-by-project basis. Failure to perform project-by-project accounting increases the risk of duplicating disaster expenditures among projects.

We reported 16 instances in which grantee management could be improved. For example, in some instances, grantees (1) did not have procedures in place to ensure that cash advances to subgrantees were expended timely and excess funds were recovered promptly, (2) did not have a documented or standard payment processing policy or needed to strengthen controls to prevent overpayments, (3) did not have procedures in place to follow up on material deficiencies reported in Single Audits, (4) were unaware of significant budget and scope increases, or (5) did not adequately monitor and report subgrantee program performance.

Federal regulations establish uniform administrative rules for grants and procedures for PA and HMGP project administration. These rules and procedures require that grantees and subgrantees have fiscal controls, accounting procedures, and project administration procedures that provide FEMA assurance that (1) grant and subgrant financial and project status reports are accurately reported, (2) expenditures can be traced to a level that ensures that funds have not been used in

⁵ OIG Management Report OIG 10-49, *Opportunities to Improve FEMA's Disaster Closeout Process*, discusses several reasons for delays in the disaster closeout process. Grantee delays were attributed to staff shortages, inexperienced staff, conflicting priorities, and a need for closure incentives, which may result in not performing final inspections and reconciliations of individual subgrantee projects when they are completed.

⁶ 44 CFR 13.37(a)(2) and 44 CFR 13.40(a).

violation of applicable statutes, and (3) grantees and subgrantees adhere to the specific provisions of applicable federal regulations when administering public assistance grants.

Conclusion

Grantees and subgrantees did not always properly account for and expend FEMA PA and HMGP program funds. Federal regulations regarding grant administration require states, as grantees, to oversee subgrant activities and ensure that subgrantees are aware of and follow federal regulations designed to ensure that financially assisted activities are accomplished according to applicable laws and regulations. However, many of our findings and reportable conditions indicate that states should do a better job of educating subgrantees and enforcing federal regulations.

It is FEMA's responsibility to hold states accountable for proper grant administration, especially with regard to contracting practices. Although FEMA has the statutory and regulatory authority to waive certain administrative requirements, it should not be standard practice to allow noncompetitive and cost-plus-a-percentage-of-cost contracts even when the costs are reasonable and for eligible work. Given the federal government's trillion-dollar annual budget deficit, all federal agencies need to minimize federal outlays whenever possible. FEMA should use the remedies specified in federal regulations to (1) hold grantees and subgrantees accountable for noncompliance with federal statutes and regulations and (2) demand that grantees and subgrantees properly account for and expend FEMA funds. In addition, FEMA should consider requesting states to (1) evaluate their capabilities to effectively administer FEMA PA and HMGP grants, (2) identify gaps inhibiting effective grant and subgrant management and program and project execution, and (3) identify opportunities for FEMA technical assistance such as training and project monitoring. Finally, because PA and HMGP projects often take years to complete, constant grantee monitoring is critical to ensure that subgrantees follow applicable laws, regulations, and policies throughout the life of the projects.

This report provides a means for FEMA to (1) examine its regulations, policies, and procedures and assess the need for changes based on the recurring nature of our findings and (2) inform state emergency management officials (i.e., program grantees) of grant and subgrant activities that should be avoided or implemented. Providing this report to PA and HMGP program grantees will enable them to better ensure that subgrantees follow all laws, regulations, policies, and procedures and properly account for and expend FEMA funds.

Appendix A
FEMA Public Assistance and Hazard Mitigation Grant and Subgrant Audit Reports Issued in
FY 2011

FEMA Public Assistance and Hazard Mitigation
Grant and Subgrant Audit Reports
Issued in FY 2011

	Report Number	Disaster Number(s)	Date Issued	Auditee
1	DA-11-01	1545, 1561, 1609	10/6/2010	City of West Palm Beach, Florida
2	DA-11-02	1602	10/19/2010	Miami-Dade County Public Schools
3	DA-11-03	1602, 1609	10/19/2010	Broward County School Board District
4	DA-11-04	1604	12/9/2010	Biloxi Public School District, Mississippi
5	DA-11-05	1650	12/17/2010	New York Department of Environmental Protection
6	DA-11-06	1604	1/5/2011	Harrison County, Mississippi, Hazard Mitigation Grant Program
7	DA-11-07	1501, 1552, 1798	1/12/2011	Puerto Rico Department of Transportation and Public Works
8	DA-11-08	1609	2/24/2011	Broward Sheriff's Office – Disaster Activities Related to Hurricane Wilma
9	DA-11-09	1545, 1602	2/24/2011	Broward Sheriff's Office – Disaster Activities Related to Hurricanes Frances and Katrina
10	DA-11-10	1604	3/7/2011	Beauvoir – Jefferson Davis Home and Presidential Library
11	DA-11-11	1551	3/14/2011	Emerald Coast Utilities Authority
12	DA-11-12	1604	4/11/2011	Mississippi State Port Authority
13	DA-11-13	1609	4/12/2011	City of Deerfield Beach, Florida
14	DA-11-14	1546	4/15/2011	North Carolina Department of Public Transportation - Disaster Activities Related to Tropical Storm Frances
15	DA-11-15	1553	4/15/2011	North Carolina Department of Public Transportation - Disaster Activities Related to Hurricane Ivan
16	DA-11-16	1604	5/3/2011	Coast Transit Authority
17	DA-11-17	1602, 1609	5/3/2011	Florida International University
18	DA-11-18	1561	5/12/2011	City of Vero Beach, Florida – Disaster Activities Related to Hurricane Jeanne
19	DA-11-19	1545	5/12/2011	City of Vero Beach, Florida – Disaster Activities Related to Hurricane Frances
20	DA-11-20	1549	8/5/2011	Gulf Shores Utilities, Gulf Shores, Alabama
21	DA-11-21	1604	8/19/2011	Memorial Hospital at Gulfport, Mississippi
22	DA-11-22	1605	8/19/2011	City of Mobile, Alabama
23	DA-11-23	1604	8/26/2011	Gulf Coast Community Action Agency, Gulfport, Mississippi
24	DA-11-24	1604	9/15/2011	Wayne County, Mississippi, Board of Supervisors
25	DD-11-01	1379	10/28/2010	University of Texas, MD Anderson Cancer Center Hazard Mitigation Grant Program
26	DD-11-02	1603	12/9/2010	Lafon Nursing Facility of the Holy Family
27	DD-11-03	1603	12/9/2010	Town of Franklinton, Louisiana
28	DD-11-04	1603	12/10/2010	Town of Abita Springs, Louisiana
29	DD-11-05	1791	12/13/2011	Chambers County, Texas
30	DD-11-06	1676	1/14/2011	City of Springfield, Missouri
31	DD-11-07	1607	1/27/2011	Chennault International Airport Authority, Lake Charles, Louisiana
32	DD-11-08	1603	2/3/2011	City of Slidell, Louisiana
33	DD-11-09	1603	2/16/2011	Tangipahoa Parish, Louisiana
34	DD-11-10	1606	3/8/2011	City of Port Arthur, Texas
35	DD-11-11	1603	3/17/2011	Roman Catholic Church of the Archdiocese of New Orleans Funding of Permanent Work
36	DD-11-12	1603	4/4/2011	Xavier University of Louisiana
37	DD-11-13	1606, 1624	4/20/2011	City of Austin, Texas, Hazard Mitigation Grant Program
38	DD-11-14	1580	4/26/2011	South Central Power Company, Ohio

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39	DD-11-15	1603	8/5/2011	Saint Mary's Academy, New Orleans, Louisiana
40	DD-11-16	1603	8/9/2011	Regional Transit Authority, New Orleans, Louisiana
41	DD-11-18	1688	8/23/2011	Iowa Department of Transportation
42	DD-11-19	1603	8/24/2011	Port of New Orleans, Louisiana
43	DD-11-20	1607	9/2/2011	Calcasieu Parish School Board, Lake Charles, Louisiana
44	DD-11-21	1603	9/26/2011	Jesuit High School, New Orleans, Louisiana
45	DD-11-22	1771	9/27/2011	Henderson County, Illinois
46	DD-11-24	1603	9/27/2011	Orleans Parish Criminal Sheriff's Office, Louisiana
47	DS-11-02	1577	12/30/2010	City of Malibu, California
48	DS-11-03	1577	12/30/2010	County of Ventura, California
49	DS-11-04	1577	1/13/2011	County of Santa Barbara, California
50	DS-11-05	1630	1/14/2011	Idaho Military Department's Bureau of Homeland Security
51	DS-11-06	1731	3/2/2011	California Department of Forestry and Fire Protection
52	DS-11-07	1628	3/2/2011	County of Sonoma, California
53	DS-11-08	1628	3/21/2011	Lake County, California
54	DS-11-09	1628	7/22/2011	Reclamation District 768, Arcata, California
55	DS-11-10	1628	8/2/2011	County of Humboldt, California
56	DS-11-11	1628	9/2/2011	City of Petaluma, California
57	DS-11-12	1505	9/13/2011	City of Paso Robles, California
58	DS-11-13	1646	9/27/2011	County of Sonoma, California

Note: The following audits addressed findings from previous fiscal years and were excluded from this report:

- DD-11-17 *Capping Report: FY 2010 FEMA Public Assistance Grant and Subgrant Audits*
- DD-11-23 *FEMA Region VI Audit Follow-up and Resolution Activities*
- DS-11-01 *Capping Report: FY 2009 FEMA Public Assistance Grant and Subgrant Audits*

Copies of the audit reports issued in FY 2011 are available at
http://www.oig.dhs.gov/index.php?option=com_content&view=article&id=63&Itemid=33.

Appendix B
Major Contributors to this Report

Tonda Hadley, Director
Christopher Dodd, Supervisory Auditor
Brandon Landry, Program Analyst

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