



Federal Emergency Management Agency

Office of Inspector General – Audits Division
Western District Audit Branch
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Oakland, California 94607-4052

January 16, 2003

MEMORANDUM FOR: Jeff Griffin
Regional Director, Region IX

Robert J. Lastrico

FROM: Robert J. Lastrico
Western District Audit Manager

SUBJECT: City of Fremont, California
Public Assistance Identification Number 001-26000
FEMA Disaster Number 1203-DR-CA
Audit Report Number W-09-03

The Office of Inspector General audited public assistance funds awarded to the City of Fremont, California (City). The objective of the audit was to determine whether the City expended and accounted for FEMA funds according to Federal regulations and FEMA guidelines.

The City received a public assistance award of \$1.2 million from the California Office of Emergency Services (OES), a FEMA grantee, for damages resulting from severe winter storms and flooding that occurred from February 2, 1998, to April 30, 1998. The award provided 75 percent FEMA funding for eight large projects and four small projects.¹ The audit covered the period of February 1998 to May 2001 and included review of all eight large projects with a FEMA award of \$1.1 million.

We performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. The audit included tests of the City's accounting records, a judgmental sample of expenditures, and other auditing procedures we considered necessary under the circumstances.

We determined that the City used and accounted for FEMA funds according to the Federal regulations and FEMA guidelines. On December 13, 2002, we informed OES officials of our audit results. Since this report contains no recommendations, a response is not required. Should

¹ According to Federal regulations in effect at the time of the disaster, a large project was defined as a project costing \$47,100 or more and a small project was defined as one costing less than \$47,100.

you have any questions concerning this report, please contact me at (510) 627-7011. Key contributors to this assignment were Ravinder Anand and Michael Long.