

# Spotlight

Department of Homeland Security



## Office of Inspector General

March 2012 DS-12-04

### Why This Matters

The Office of Inspector General (OIG) serves as an independent body to deter, identify, and address fraud, abuse, mismanagement, and waste in the Department of Homeland Security (DHS) programs and operations. To this end, the OIG is responsible for conducting audits, investigations, and inspections relating to the programs and operations of the Department. The OIG examines, evaluates and, where necessary, critiques these operations and activities, recommending ways for the Department to carry out its responsibilities in the most effective, efficient, and economical manner possible.

### DHS Response

Within 90 days of the date of the grant audit report, Management should provide our office with a written response that includes their (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation.

### For Further Information:

Contact our Office of Public Affairs at (202)254-4100, or email us at [DHS-OIG.OfficePublicAffairs@dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@dhs.gov)

## FEMA Public Assistance Grant Funds Awarded to Napa County, California

### What We Determined

We audited public assistance (PA) grant funds awarded to Napa County, California (County) for Federal Emergency Management Agency (FEMA) Disaster Number 1628-DR-CA.

Our audit objective was to determine whether the County accounted for and expended FEMA grant funds according to federal regulations and FEMA guidelines.

Of the \$4.3 million we reviewed, County officials generally expended and accounted for public assistance funds according to federal grant regulations and FEMA guidelines. However, we identified \$881,471 of unused federal funds, \$178,681 in excessive and unreasonable project management charges, and \$21,356 in ineligible indirect costs.

### What We Recommend

We recommended that the FEMA Region IX Administrator, in coordination with the California Emergency Management Agency (the grantee) (1) deobligate \$881,471 (federal share \$661,103) and put those federal funds to better use: \$748,280 for Project 2891 and \$133,191 for Project 3211, (2) disallow \$178,681 (federal share \$134,011) in excessive and unreasonable costs for construction management for Project 3538, and (3) disallow \$21,356 (federal share \$16,017) in ineligible indirect costs charged to Projects 2758, 2890, 2891, 3223, and 3538.