

DEPARTMENT OF HOMELAND SECURITY
Office of Inspector General

**Special Transient Accommodations
Program For the Evacuees
From Hurricanes Katrina and Rita**



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Preface

The Department of Homeland Security (DHS) Office of Inspector General (OIG) was established by the Homeland Security Act of 2002 (*Public Law 107-296*) by amendment to the Inspector General Act of 1978. This is one of a series of audit, inspection, and special reports published as part of our DHS oversight responsibilities to promote economy, effectiveness, and efficiency within the Department.

The attached report presents the results of a review of the Special Transient Accommodations Program for the hotel/motel lodging of evacuees of Hurricane Katrina under FEMA contracts # HSFEHQ-06-C-0024 and HSFEHQ-06-F-0047 awarded to the American Red Cross and Corporate Lodging Consultants. We contracted with the independent public accounting firm Ollie Green & Company, CPA's to perform the review. Ollie Green & Company's report identified four reportable conditions. The conditions included non-validation of eligibility, inability to validate occupancy, excessive billing of room rates and inability to ensure billing integrity. The review also noted other matters that impacted the contracts. These matters and the reportable conditions are discussed in the attached report.

Ollie Green & Company, CPA's is responsible for the attached report dated August 30, 2006, and the conclusions expressed in the report.

The recommendations herein were discussed in draft with American Red Cross, Corporate Lodging Consultants, and FEMA officials responsible for implementation. It is our hope that this report will result in more effective, efficient, and economical operations. We express our appreciation to all of those who contributed to the preparation of this report.

A handwritten signature in blue ink, appearing to read "Matt Jadacki".

Matt Jadacki
Deputy Inspector General
Disaster Assistance Oversight

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Acronyms

ARC	American Red Cross
BPA	Blanket Purchase Agreement
CLC	Corporate Lodging Consultants
DHS	Department of Homeland Security
FEMA	Federal Emergency Management Agency
OIG	Office of Inspector General
OG&C	Ollie Green & Company

Independent Accountants' Report
On Applying Agreed-Upon Procedures
For
Department of Homeland Security
Office of Inspector General
Disaster Assistance Oversight
Under Contract No. FIG-90200-06-0011
For The Period August 29, 2005 Through March 31, 2006

To: Mr. Matt Jadacki
Deputy Inspector General Disaster Assistance Oversight
Department Of Homeland Security – Office Of Inspector General

We have performed the procedures enumerated on pages 2 & 3, which were agreed to by your office solely to assist you in evaluating the accuracy of lodging invoices submitted by American Red Cross (ARC) and Corporate Lodging Consultants (CLC) to Federal Emergency Management Agency (FEMA) for reimbursement under contracts HSFEHQ-06-C-0024 (Special Transient Accommodations Program) and HSFEHQ-06-F-0047 (FEMA Short Term Lodging Program for Evacuees). Our review also encompassed determining whether lodging rates billed were reasonable, allowable and necessary; evacuees were eligible to receive lodging; and effective contracting practices were followed. This agreed-upon procedures engagement was performed in accordance with applicable *Government Auditing Standards*, 2003 revision, Chapter 2 and attestations standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described on pages 2 & 3, either for the purpose for which this report has been requested or for any other purpose.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on financial statements of Department of Homeland Security (DHS). Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Department of Homeland Security-Office of Inspector General (DHS-OIG), FEMA, ARC, CLC and other appropriate federal government offices.

Ollie Green & Co., CPAs
Certified Public Accountants

Louisville, Kentucky
August 30, 2006

I. Executive Summary

Ollie Green & Company, CPA's (OG&C) completed its review of the Special Transient Accommodations Program funded by FEMA. This program provided interim housing for Hurricane Katrina evacuees. OG&C was engaged by DHS-OIG to conduct the review. Review work commenced during June 2006 and was completed during August 2006 and included reviewing a sample of 3,000 evacuee lodging charges paid by FEMA. Of this sample, the eligibility of 20% of these evacuee lodging charges for the FEMA program could not be verified.

ARC and CLC did not always follow procedures authorized by FEMA for determining evacuee eligibility or require the hotels/motels they used to follow standard industry protocols (obtaining a signed registration card) for validating room occupancy. In 784 of the 3000 evacuee lodging charges examined, either a registration card had not been retained or the registration card had not been signed. In addition, ARC and CLC billed room rates greater than the hotel/motels' published rates. ARC and CLC did not determine whether hotel/motels had adequate accounting/billing systems. These problems were exacerbated by the high occupancy brought on by Hurricane Katrina activity and are discussed in detail in the body of this report.

II. Background

On August 29, 2005, Hurricane Katrina devastated the Gulf Coast states of Louisiana, Mississippi, Alabama, and Florida. Within a few weeks (September 24, 2005) Hurricane Rita hit the Gulf Coast causing further damage to the state of Louisiana and parts of Texas. As a result of Hurricanes Katrina and Rita, hundreds of thousands of families and individuals were displaced from their homes in Alabama, Louisiana, Mississippi, and Texas due to damage and destruction of homes and residences in affected areas. FEMA identified an urgent need to provide interim shelter for certain families and individuals who were displaced by the declared disasters in these states. FEMA then initiated the Special Transient Accommodations Program that was designed to provide temporary housing and emergency pharmaceuticals¹ for Hurricane Katrina evacuees. The program was executed in three stages.

First, there was an understanding or verbal agreement between FEMA and ARC (August 29, 2005 to October 19, 2005), during which ARC identified temporary housing using its existing network managed by Corporate Lodging Consultants (CLC) to find hotels/motels for evacuees. This understanding was formalized in a contract signed on October 20, 2005 retroactive to August 29, 2005.

This contract (HSFEHQ-06-C-0024) between FEMA and ARC to provide interim housing and emergency pharmaceuticals for evacuees through October 24, 2005 was initially funded in the amount of \$250,000,000. The contract was subsequently modified five times prior to its termination. The five modifications totaled \$35,000,000 (\$15,400,000, \$7,350,000,

¹ While the initial contract (HSFEHQ-06-C0024) was for the provision of temporary housing (lodging) and pharmaceuticals, the subsequent contract (HSFEHQ-06-F0047) was for emergency lodging only. This review did not include addressing the emergency pharmaceuticals program.

\$4,550,000, \$5,950,000, and \$1,750,000). The contract also provided for a 10 percent administrative cost to implement the program. Under this contract, as well as the verbal agreement referenced above, CLC paid the hotels/motels for lodging charges and invoiced ARC for reimbursement plus a service fee. This service fee ranged from \$2.50 to \$3.00 per room per night and was based on a pre-existing contract between ARC and CLC. ARC then invoiced FEMA for all charges billed by CLC.

Finally, FEMA awarded a contract (HSFEHQ-06-F-0047) directly to CLC to continue the interim housing program. This program was called the FEMA Short Term Lodging Program for Evacuees. This was the final step in transitioning oversight of the Special Transient Accommodations Program from ARC back to FEMA. The effective date of this contract was 12:01 AM, October 25, 2005 when the FEMA/ARC contract for accommodations and pharmaceuticals expired. The FEMA/CLC contract was for a period of 40 days with six optional 30-day extensions, totaling up to 220 days. CLC was paid \$2.48 per room per night for services in administering the program. Under this contract, hotels/motels were paid by CLC who, in turn, invoiced FEMA for reimbursement. FEMA estimated that 100,000 rooms per night for 40 nights would be required or 4,000,000 room nights. Average room rates were estimated at \$60 per night.

III. Objectives, Scope, and Methodology

OG&C, in concurrence with DHS-OIG, judgmentally (non-statistical) sampled 3,000 evacuees from 22 chain and independently owned hotels/motels in 9 high-evacuee/low-evacuee density cities across the country. The objective of the review was to evaluate whether FEMA through ARC/CLC effectively implemented and executed a plan for the Special Transient Accommodations Program and Short Term Lodging Program for Evacuees that would properly determine:

- Evacuee eligibility for lodging,
- Allowability of charges,
- Reasonableness of room rates, and
- Compliance with Federal Acquisition Regulations (FAR).

The scope of the review included conducting an entrance conference with DHS-OIG, FEMA, ARC and CLC officials in Washington, DC to discuss our planned approach and methodology. During this trip we met with DHS-OIG officials to be briefed on important contract matters and to obtain copies of pertinent information required to conduct the work. The scope also included reviewing records located at 22 chain and independently owned hotels/motels in 9 high-evacuee/low-evacuee density cities located in Louisiana, Texas, Georgia and Florida. Our original sampling strategy consisted of selecting for review from the FEMA invoice database, 3,000 evacuees lodged at 22 chain and independently owned hotels/motels in 12 high-evacuee/low-evacuee density cities. During the early stages of planning, FEMA estimated that approximately 60,000 rooms per night would be required to meet evacuee housing needs. In concurrence with DHS-OIG, we judgmentally elected to sample 5% of this estimated per night lodging universe. We then judgmentally selected our sample from each of the 22 hotels based on the

number of evacuees housed at that location. In the selection process we included, whenever possible, evacuees from each hotel covering the early, middle and late stages of both (ARC and CLC) contract periods. In this selection process, we wanted to include both high-evacuee and low-evacuee density cities. These categories (high density and low density) were judgmentally determined.

During our fieldwork, we modified our sample, decreasing the number of cities from 12 to 9. This change was necessitated because of the method used in the FEMA database to compile some evacuee housing information. Some invoices mistakenly showed that the evacuee was housed at the city of the home office for a chain of hotels. The evacuees were, in fact, housed at multiple locations of the hotel chain, not the home office location as indicated in the FEMA database. The number of evacuees housed at some of these previously selected sites did not merit the cost of conducting a review at that site. Accordingly, we adjusted our sample to meet the overall sampling objectives of our review.

We also conducted risk assessments of the program activities with DHS OIG officials. These risk assessments were used to assist in developing procedures required to meet the objectives of the agreed upon procedure engagement. Four member review teams traveled to each of the 22 hotels/motels and conducted the following agreed-upon procedures:

- Tested hotel/motel records to determine whether evacuees were eligible for lodging under this program,
- Tested evacuee folios to determine whether charges other than lodging were billed to FEMA,
- Tested lodging rates for reasonableness by comparing billed lodging rates to lodging rates advertised,
- Interviewed managers and owners to discuss how lodging rates and charges were determined, and
- Reviewed hotel/motel bills to ARC/CLC for consistency and fiscal integrity.

IV. Results of the Review

A. Contractors Could Not Validate Eligibility

ARC/CLC did not ensure that hotel and motel owners and managers followed procedures authorized by FEMA for determining evacuee eligibility. Documentation required to verify eligibility was not always maintained in the evacuee's file. ARC/CLC should have monitored this process in the early stages of the program and required each eligibility determination to be documented and maintained with the evacuee's folio. Nineteen of the 22 hotels/motels reviewed did not obtain or maintain sufficient documentation required to support eligibility for 587 or (20%) of the 3,000 evacuees selected in our sample. CLC invoiced FEMA \$2,606,181 for these evacuees. See Appendix A for details.

In establishing basic eligibility criteria, FEMA compiled a list of zip codes based on FEMA's declared counties and parishes. This compilation of zip codes was referred to as Disaster Operations Guidance 1A (DOG 1A). DOG 1A was updated periodically as new information was provided by FEMA's field disaster assistance personnel. Under FEMA guidance, anyone living within the declared counties and parishes was eligible for the interim housing program. Each lodging facility was instructed to download DOG 1A from CLC's website and use listed zip codes to determine evacuee eligibility. ARC/CLC required evacuees to provide photo identification to hotel operators to validate their pre-disaster address. If photo identification could not be provided, other documentation, such as a utility bill, lease or mortgage statement could be substituted. In other cases, where the evacuee had already interacted with FEMA to independently establish eligibility, the hotel could accept a FEMA authorization code.

This concept of establishing eligibility was a departure from ARC's standard approach. ARC normally utilized disaster assessment information to determine eligibility, based on verified damage and resulting disaster-related needs, including preliminary damage assessments and client casework. Hurricane Katrina was so large and impacted so many individuals and families that ARC determined that it did not have the resources to obtain detailed damage information or provide client casework in the traditional manner within a reasonable timeframe. Because of this deviation from ARC's standard protocol, it was critical that ARC ensure that hotel personnel obtained and retained eligibility documentation. According to Federal Acquisition Regulations (FAR), Section 31.201-2(d), a contractor (such as ARC/CLC) is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles.

Most hotel/motel managers and owners in our sample said they were not given specific instructions or guidelines from ARC/CLC regarding procedures or documentation. Many hotel/motel managers and owners said that they were severely understaffed and overwhelmed with the huge number of evacuees to be processed and housed and did not always obtain and retain documentation necessary to prove eligibility.

Because ARC/CLC did not obtain and retain documentation required to prove evacuee eligibility, lodging payments may have been made for ineligible participants. This departure from FAR requirements may have resulted in payments for ineligible evacuees. Questioned costs are \$2,606,181.

Recommendations:

We recommend that FEMA require ARC and CLC as part of FAR compliance:

1. Contact hotels/motels where eligibility was questioned to resolve the eligibility issues cited and, where eligibility is not demonstrated, credit FEMA for payments for ineligible participants.

B. Contractors Could Not Validate Occupancy

ARC/CLC did not require definitive proof of occupancy prior to authorizing payments to hotels. Hotel and motel owners and managers did not always follow standard industry protocol (obtaining a signed registration card for occupants) for validating room occupancy. Many rooms were billed to ARC/CLC without any “signed” guest registration cards on file.

Hotels listed in Appendix B-1 did not obtain and maintain guest registrations cards for two hundred seventy eight (278) evacuees validating their occupancy. Because 183 of these evacuees were cited under the “unsupported eligibility” finding, only 95 will be cited under this finding. Questioned costs are \$246,419.

Hotels listed in Appendix B-2 did not obtain and retain “signed” guest registration cards for five hundred and six (506) evacuees validating their occupancy. Because 362 of these evacuees were cited under the “unsupported eligibility” finding, only 144 will be cited under this finding. Questioned costs are \$547,053.

According to FAR, Section 31.201-2(d), a contractor (such as ARC/CLC) is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles.

Hotel/motel managers and owners said that, in the course of attempting to house and accommodate evacuees within the chaotic environment that accompanies a disaster with the magnitude of Hurricane Katrina, their managers and front line employees did not always obtain and retain appropriate documentation nor did ARC/CLC require the documentation for payment.

This departure from FAR requirements may have resulted in FEMA payments of \$793,472 (\$246,419 – No Registration Cards, and \$547,053 – No “Signed” Registration Cards) for rooms that were not supported with proper registration documentation.

Recommendations:

We recommend that FEMA require ARC and CLC as part of FAR compliance:

2. Determine whether rooms with no registration cards were occupied with eligible evacuees.
3. Determine whether rooms with no “signed” registration cards were occupied with eligible evacuees.
4. Credit FEMA for rooms that cannot be associated with an eligible evacuee.

C. Unallowable Charges

Unallowable charges such as food, telephone, laundry, movies etc., were, appropriately, not billed to ARC/CLC. Most hotels/motels had systems in place that did not allow services other than lodging to be accessed without some form of prepayment. In other cases, local phone service was free or absorbed by the hotel. No unallowable charges were billed to the program.

D. Contractors Billed Excessive Room Rates

For thirteen of the twenty-two hotels/motels, ARC/CLC billed FEMA for room rates greater than published rates. The published rates examined were post-Katrina rates as we were not able to obtain pre-Katrina rates for the review. At a minimum, room rates should have been assessed for reasonableness prior to, or shortly after, engaging the hotel. ARC/CLC needs stronger controls to screen for excessive room rates.

As indicated in Appendix C, the range for the high variance rate column was from \$1.18 to \$116.71. This denotes that some hotels/motels charged, on the average, as little as \$1.18 per night over their post disaster web-site published rates and other hotels/motels charged as much as \$116.71 per night more. The rates shown in Appendix C were average rates. Some of the hotel rates were higher and some were lower than the “calculated” average shown in Appendix C. Appendix C also identifies eight hotels/motels that billed less than their post disaster web site published rates.

According to FAR, Section 31.201-3 (a), a cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person in the conduct of a competitive business. FAR Section 31.201-3 (a) further states that, if an initial review of the facts results in a challenge of a specific cost by the contracting officer or the contracting officer’s representative, the burden of proof shall be upon the contractor to establish that such cost is reasonable. ARC/CLC should have determined that hotel/motel rates were reasonable prior to engagement.

Many of the hotel/motel managers said that hotel pricing was based on demand and seasonality. In the high season, (which varied from hotel to hotel) prices are elevated and low season prices are lowered because of low demand. Based on our analysis in Appendix C, the smaller independent hotels/motels billed the higher rates. This departure from FAR requirements by ARC/CLC may have resulted in the payment of excessive lodging charges by FEMA.

Recommendations:

We recommend that FEMA require ARC and CLC as part of FAR compliance to:

5. Determine whether pricing by hotels/motels was within a reasonable range.

E. Contractors Could Not Ensure Billing Integrity

ARC/CLC did not ensure billing integrity. There were numerous errors (i.e. wrong - room number, room rate, name, dates) on invoices submitted to CLC for payment. Invoices had to be revised for errors and some were submitted and paid more than once. CLC and hotels/motels are still trying to correct errors for over and under payments made. Contributing to billing issues was the “prepayment of lodging charges” allowed by FEMA for hotels/motels housing evacuees. FEMA allowed hotels/motels to invoice for lodging two weeks in advance of evacuee lodging. Although this practice was done with good intent (to ease the financial burden of lodging facilities housing evacuees), it created financial confusion. Many evacuees moved out prior to the expiration of the two-week period and ARC and CLC were unable to properly account for these FEMA credits. A substantial amount of these excessive prepayments were not refunded or credited to FEMA.

According to FAR, Section 31.201-2(d), a contractor (such as ARC/CLC) is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are allocable to the contract, and comply with applicable cost principles.

Hotel/motel managers said they were overwhelmed with the number of evacuees to be processed and invoiced in a short period of time. They said that it was difficult to track rooms and evacuees during this time of high occupancy and transition. Because of this problem, FEMA may have been excessively billed by ARC/CLC for lodging paid to hotels/motels for Hurricane Katrina evacuees.

Recommendations:

We recommend that FEMA require ARC and CLC to:

6. Determine whether payments made to hotels/motels were accurately calculated.
7. Quantify credits due FEMA for early evacuee departure during the advance payment period.
8. Credit FEMA for any duplicate or erroneous payments.

V. OTHER MATTERS

ARC Billed Employee/Volunteer Lodging To The Evacuee Housing Program

Early in the conduct of our review, ARC informed us that it had invoiced FEMA \$103,000 for lodging charges incurred by its employees and volunteers. These lodging

charges were billed to the FEMA interim housing program. ARC discovered these charges after the DHS-OIG reviews had begun.

ARC agreed to compile information on payments received for its employee/volunteer lodging charges billed to FEMA. Currently, we have received no additional information from ARC regarding these charges.

According to FAR, Section 31.201-2(d), a contractor (such as ARC/CLC) is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred, are “allocable to the contract,” and comply with applicable cost principles.

During the review, a separate Management Advisory Report was issued to the Senior Procurement Executive of FEMA recommending that FEMA: determine the extent of the unallowable charges under the lodging contract; initiate collection procedures to recoup unallowable charges from ARC; and develop and implement controls to identify and prevent future unallowable charges under lodging contracts.

APPENDICES

Appendix A Unsupported Eligibility By Hotel

Hotel Number	Hotel Location	Number of Evacuees In Sample		Costs
1	Houston, TX	62	4	\$5,109.27
2	Houston, TX	157	0	0.00
3	Houston, TX	241	0	0.00
4	Houston, TX	290	3	5,171.25
5	Stafford, TX	95	1	497.98
6	Stafford, TX	105	11	18,060.49
7	Dallas, TX	139	2	1,344.00
8	Dallas, TX	61	0	0.00
9	New Orleans, LA	89	69	600,211.02
10	New Orleans, LA	223	212	703,239.20
11	New Orleans, LA	188	91	618,185.89
12	Atlanta, GA	182	3	1,440.96
13	Atlanta, GA	44	3	19,603.50
14	Norcross, GA	115	18	11,740.22
15	Norcross, GA	72	3	9,792.65
16	Panama City, FL	139	10	81,898.27
17	Panama City, FL	361	66	256,171.51
18	New Orleans, LA	39	1	16,875.20
19	New Orleans, LA	77	6	81,312.00
20	New Orleans, LA	85	3	5,288.40
21	Baton Rouge, LA	113	53	103,597.05
22	Baton Rouge, LA	<u>123</u>	<u>28</u>	<u>66,642.78</u>
		3,000	587	<u>\$2,606,181.64</u>

Appendix B-1
No Registration Card On File
By Hotel

Hotel Number		Number of Evacuees In Sample	Rooms Billed With No Registration Card On File	Questioned Costs
1	Houston, TX	62	0	\$0.00
2	Houston, TX	157	0	0.00
3	Houston, TX	241	0	0.00
4	Houston, TX	290	47	99,290.05
5	Stafford, TX	95	13	11,431.77
6	Stafford, TX	105	0	0
7	Dallas, TX	139	2	2,994.80
8	Dallas, TX	61	0	0
9	New Orleans, LA	89	2	14,673.85
10	New Orleans, LA	223	0	0.00
11	New Orleans, LA	188	2	14,109.95
12	Atlanta, GA	182	0	0.00
13	Atlanta, GA	44	0	0.00
14	Norcross, GA	115	0	0.00
15	Norcross, GA	72	1	147.00
16	Panama City, FL	139	0	0.00
17	Panama City, FL	361	3	4,896.00
18	New Orleans, LA	39	1	20,121.00
19	New Orleans, LA	77	0	0.00
20	New Orleans, LA	85	1	2,576.40
21	Baton Rouge, LA	113	2	6,739.70
22	Baton Rouge, LA	<u>123</u>	<u>21</u>	<u>69,438.56</u>
		3,000	95	<u>\$246,419.08</u>

Appendix B-2
No “Signed” Registration Card On File
By Hotel

Hotel Number		Number of Evacuees In Sample	Rooms Billed With No “Signed” Registration Card On File	Questioned Costs
1	Houston, TX	62	28	\$108,271.62
2	Houston, TX	157	0	0.00
3	Houston, TX	241	0	0.00
4	Houston, TX	290	0	0.00
5	Stafford, TX	95	10	8,780.53
6	Stafford, TX	105	4	630.87
7	Dallas, TX	139	1	2,478.00
8	Dallas, TX	61	0	0.00
9	New Orleans, LA	89	6	59,094.25
10	New Orleans, LA	223	0	0.00
11	New Orleans, LA	188	2	4,615.80
12	Atlanta, GA	182	10	8,915.94
13	Atlanta, GA	44	1	3,935.18
14	Norcross, GA	115	3	2,647.40
15	Norcross, GA	72	30	110,226.19
16	Panama City, FL	139	3	13,640.80
17	Panama City, FL	361	20	81,550.14
18	New Orleans, LA	39	3	39,245.32
19	New Orleans, LA	77	1	25,137.00
20	New Orleans, LA	85	3	29,967.60
21	Baton Rouge, LA	113	9	22,983.35
22	Baton Rouge, LA	<u>123</u>	<u>10</u>	<u>24,933.14</u>
		3,000	144	<u>\$547,053.13</u>

Appendix C
Rates Billed Exceeded Average Published
Rate By Hotel

Hotel Number			“Average” Room Rate Billed	
1	Houston, TX	\$63.00	\$73.47	\$10.47
2	Houston, TX	\$49.99	\$42.59	
3	Houston, TX	\$45.00	\$36.09	
4	Houston, TX	\$75.00	\$88.10	\$13.10
5	Stafford, TX	\$49.00	\$33.49	
6	Stafford, TX	\$54.99	\$62.98	\$7.99
7	Dallas, TX	\$99.00	\$100.18	\$1.18
8	Dallas, TX	\$79.00	\$34.81	
9	New Orleans, LA	\$119.00	\$146.49	\$27.49
10	New Orleans, LA	\$99.00	\$142.10	\$43.10
11	New Orleans, LA	\$95.00	\$148.30	\$53.30
12	Atlanta, GA	\$84.99	\$86.71	\$1.72
13	Atlanta, GA	\$64.99	\$51.96	
14	Norcross, GA	\$49.99	\$34.74	
15	Norcross, GA	\$98.00	\$50.21	
16	Panama City, FL	\$119.00	\$85.42	
17	Panama City, FL	\$80.46	\$83.20	\$2.74
18	New Orleans, LA	\$79.00	\$142.27	\$63.27
19	New Orleans, LA	\$89.00	\$205.71	\$116.71
20	New Orleans, LA	\$79.97	\$135.60	\$55.63
21	Baton Rouge, LA	\$62.00	\$58.04	
22	Baton Rouge, LA	\$32.00	\$38.56	\$6.56

Note:

All published rates shown in the table above were post Hurricane Katrina rates advertised in the hotels/motels website.

Appendix D
Schedule of Questioned Costs
By Hotel/Motel

Hotel Number	Number of Evacuees In Sample		Unsupported Eligibility	No Registration Card On File	No "Signed" Registration Card On File	Total Questioned Costs
1	62	Houston, TX	\$5,109.27	\$0.00	\$108,271.62	\$113,380.89
2	157	Houston, TX	0.00	0.00	0.00	0.0
3	241	Houston, TX	0.00	0.00	0.00	0.0
4	290	Houston, TX	5,171.25	99,290.05	0.00	104,461.3
5	95	Stafford, TX	497.98	11,431.77	8,780.53	20,710.28
6	105	Stafford, TX	18,060.49	0.00	630.87	18,691.36
7	139	Dallas, TX	1,344.00	2,994.80	2,478.00	6,816.8
8	61	Dallas, TX	0.00	0.00	0.00	0.0
9	89	New Orleans, LA	600,211.02	14,673.85	59,094.25	673,979.12
10	223	New Orleans, LA	703,239.20	0.00	0.00	703,239.2
11	188	New Orleans, LA	618,185.89	14,109.95	4,615.80	636,911.64
12	182	Atlanta, GA	1,440.96	0.00	8,915.94	10,356.9
13	44	Atlanta, GA	19,603.50	0.00	3,935.18	23,538.68
14	115	Norcross, GA	11,740.22	0.00	2,647.40	14,387.62
15	72	Norcross, GA	9,792.65	147.00	110,226.19	120,165.84
16	139	Panama City, FL	81,898.27	0.00	13,640.80	95,539.07
17	361	Panama City, FL	256,171.51	4,896.00	81,550.14	342,617.65
18	39	New Orleans, LA	16,875.20	20,121.00	39,245.32	76,241.52
19	77	New Orleans, LA	81,312.00	0.00	25,137.00	106,449
20	85	New Orleans, LA	5,288.40	2,576.40	29,967.60	37,832.4
21	113	Baton Rouge, LA	103,597.05	6,739.70	22,983.35	133,320.1
22	<u>123</u>	Baton Rouge, LA	<u>66,642.78</u>	<u>69,438.56</u>	<u>24,933.14</u>	<u>161,014.48</u>
	3,000		<u>\$2,606,181.64</u>	<u>\$246,419.08</u>	<u>\$547,053.13</u>	<u>\$3,399,653.85</u>

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