

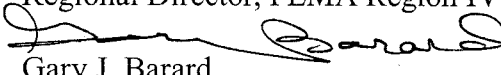


Homeland Security

July 6, 2005

MEMORANDUM

TO: Kenneth O. Burris, Jr.
Regional Director, FEMA Region IV

FROM: 
Gary J. Barard
Field Office Director

SUBJECT: Lowndes County, Mississippi
FEMA Disaster No. 1360-DR-MS
Audit Report No. DA-19-05

The Office of Inspector General audited public assistance funds awarded to Lowndes County, Mississippi. The objective of the audit was to determine whether the County accounted for and expended FEMA funds according to federal regulations and FEMA guidelines.

The County received an award of \$2.6 million from the Mississippi Emergency Management Agency, a FEMA grantee, for debris removal, emergency protective measures, and restoration of facilities damaged as a result of severe storms in February 2001. The award provided 75 percent FEMA funding for 3 large projects and 4 small projects¹. Audit work was limited to the \$2,529,025 awarded and claimed under the 3 large projects.

The audit covered the period February 2001 to April 2003. During this period, the County received \$1,896,769 of FEMA funds under the 3 large projects.

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 County's accounting records, a judgmental sample of expenditures, and other auditing procedures considered necessary under the circumstances.

We determined that the County accounted for and used FEMA funds according to federal regulations and FEMA guidelines. County officials were informed of the audit results on June 24, 2005. Since this report contains no recommendations, a response is not required.

Should you have any questions concerning this report, please contact David Kimble or me at (770) 220-5242.

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$50,600.