



### 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 and supervising 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.

## FEMA Public Assistance Grant Funds Awarded to the City of Vacaville, California

### What We Determined

We audited Public Assistance (PA) grant funds awarded to the City of Vacaville, California (City), Public Assistance Identification Number 095-81554-00.

Our audit objective was to determine whether the City accounted for and expended Federal Emergency Management Agency (FEMA) grant funds according to Federal regulations and FEMA guidelines.

City officials generally expended and accounted for PA funds according to Federal grant regulations and FEMA guidelines for the three projects we audited. The City did not, however, spend any money on the two projects we subjected to a limited review. In summary, our work identified \$137,530 of unused funds, and \$6,000 in ineligible project costs.

### What We Recommend

We recommended that the FEMA Region IX Administrator (1) deobligate \$137,530 (Federal share \$103,148) from Projects 622 and 2585 and put those Federal funds to better use, and (2) disallow \$6,000 (Federal share \$4,500) in ineligible Project 1827 costs.

### For Further Information:

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