



### 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 Marin Municipal Water District, California

### What We Determined

We audited public assistance (PA) grant funds awarded to the Marin Municipal Water District, California (District) for Federal Emergency Management Agency (FEMA) Disaster Number 1628-DR-CA.

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

The District generally expended and accounted for FEMA funds according to federal regulations and FEMA guidelines. However, we identified \$360,266 of unused federal funds and \$8,731 in unsupported project costs.

### What We Recommend

We recommended that the FEMA Region IX Administrator, in coordination with the California Emergency Management Agency (the grantee) (1) deobligate \$360,266 (federal share \$270,200) in unused federal funds for Projects 2883 and 3520 that the District will not be submitting for reimbursement, and put those funds to better use, and (2) disallow \$8,731 (federal share \$6,548) in unsupported costs for Projects 2317 and 3719.

### 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)