



Homeland Security

August 25, 2005

MEMORANDUM FOR: Karen E. Armes
Acting Regional Director
FEMA, Region IX

FROM: *Robert J. Lastrico*
Robert J. Lastrico
Director, Grant Program Management Audit Division

SUBJECT: *Audit of the Ventura County Flood Control District
Ventura, California
Public Assistance Identification Number 111-91042
FEMA Disaster Number 1008-DR-CA
Audit Report Number DS-15-05*

The Office of Inspector General (OIG) audited public assistance grant funds awarded to the Ventura County Flood Control District, Ventura, California (District). The objective of the audit was to determine whether the District expended and accounted for Federal Emergency Management Agency (FEMA) funds according to federal regulations and FEMA guidelines.

The District received a public assistance grant award of \$4.9 million from the California Office of Emergency Services (OES), a FEMA grantee, for damage as result of the Northridge Earthquake that occurred on January 17, 1994. The award provided 90 percent federal funding for 2 large projects and 13 small projects.¹ The audit covered the period January 17, 1994, to July 15, 2002, and included a review of one large project with a total award of \$4.7 million.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to *Government Auditing Standards* issued by the Comptroller General of the United States. The audit included a review of FEMA, OES, and District records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances.

OIG determined that the District used and accounted for FEMA funds according to the federal regulations and FEMA guidelines. On August 24, 2005, the OIG informed District, FEMA and OES officials of the audit results. Since this report contains no recommendations, a response is not required. Should you have any questions concerning this report, please contact me at (510) 627-7011. Key contributors to this assignment were Humberto Melara, Ravi Anand, and Michael Long.

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$42,400.