

# Department of Homeland Security Office of Inspector General

**FEMA Should Recover \$3.9 Million of Public Assistance Grant Funds Awarded to Jefferson County, Alabama, as a Result of Severe Storms in April 2011**





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Department of Homeland Security

Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

July 21, 2014

MEMORANDUM FOR: Andrew Velasquez III  
Acting Regional Administrator, Region IV  
Federal Emergency Management Agency

FROM: John V. Kelly  
Assistant Inspector General  
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Recover \$3.9 Million of Public Assistance Grant Funds Awarded to Jefferson County, Alabama, as a Result of Severe Storms in April 2011*  
FEMA Disaster Number 1971-DR-AL  
Audit Report Number OIG-14-114-D

We audited Public Assistance grant funds awarded to Jefferson County, Alabama, (County) (FIPS Code 073-99073-00). Our audit objective was to determine whether the County accounted for and expended Federal Emergency Management Agency (FEMA) grant funds according to Federal regulations and FEMA guidelines.

The County received a Public Assistance award of \$17.7 million from the Alabama Emergency Management Agency (Alabama), a FEMA grantee, for damages resulting from tornados, straight-line winds, and flooding that occurred in April 2011. The award provided 90 percent FEMA funding for debris removal activities; emergency protective measures; repair/replacement of vehicles; and repairs to buildings and other facilities. The award consisted of 12 large projects and 8 small projects.<sup>1</sup>

We audited all projects, or 100 percent of the \$17.7 million award (see Exhibit, Schedule of Projects Audited and Questioned Costs). The audit covered the period April 15, 2011, to August 27, 2013, during which the County claimed \$17.7 million. At the time of our audit, the County had submitted final expenditure claims to Alabama for all of its projects. Table 1 shows the total gross and net award amounts before and after reductions for insurance for all projects.

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<sup>1</sup> Federal regulations in effect at the time of the disaster set the large project threshold at \$63,900.



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**Table 1: Gross and Net Award Amounts**

	<b>Gross Award Amounts</b>	<b>Insurance Reductions</b>	<b>Net Award Amounts</b>
All Projects	\$22,223,441	\$4,501,136	\$17,722,305

We conducted this performance audit between April 2013 and April 2014 under the authority of the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective. To conduct this audit, we applied the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.

We judgmentally selected and reviewed project costs (generally based on dollar value); interviewed County, Alabama, and FEMA officials; reviewed the County’s procurement policies and procedures; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures considered necessary to accomplish our audit objective. We also notified the Recovery Accountability and Transparency Board of all contracts the subgrantee awarded under the grant to determine whether the contractors were disbarred or whether there were any indications of other issues related to those contractors that would indicate fraud, waste, or abuse. As of the date of this report, the Recovery Accountability and Transparency Board’s analysis of contracts was ongoing. When it is complete, we will review the results and determine whether additional action is necessary. We did not assess the adequacy of the County’s internal controls applicable to its grant activities because it was not necessary to accomplish our audit objective. However, we gained an understanding of the County’s method of accounting for disaster-related costs and its policies and procedures for administering the activities provided for under the FEMA award.

**RESULTS OF AUDIT**

Although the County generally accounted for FEMA funds properly, it did not always expend those funds according to Federal regulations and FEMA guidelines. As a result, we question \$3,553,212 of ineligible and unsupported costs, as follows:

- \$2,740,002 of unreasonable contract costs,
- \$ 569,214 of excessive debris site management fees,
- \$ 25,000 of project costs covered by insurance (duplicate benefits),



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- \$ 170,511 of costs not adequately supported, and
- \$ 48,485 of costs for project work not completed.

We also identified \$344,552 of unneeded project funding that FEMA can deobligate and put to better use. Therefore, FEMA should recover \$3.9 million (\$3,553,212 questioned plus \$344,552 unneeded) of the \$17.7 million award. In addition, Alabama overpaid the County \$60,910, and did not satisfactorily fulfill its grant management responsibilities for monitoring and reviewing costs the County claimed.

### **Finding A: Unreasonable Debris Removal Contract Costs**

The County did not comply with all Federal procurement regulations in awarding a debris removal contract. As a result the County claimed \$2,740,002 of unreasonable debris removal costs. Federal procurement standards at 44 Code of Federal Regulations (CFR) 13.36 required the County, among other actions, to perform the following:

- Conduct all procurement transactions in a manner providing full and open competition. Subgrantees may use noncompetitive procurement under certain circumstances, one of which is when the public exigency or emergency will not permit a delay resulting from competitive solicitation (44 CFR 13.36(c) and 44 CFR 13.36(d)(4)(i)(B)).
- Review proposed procurements to obtain a more economical purchase by consolidating or breaking out procurements (44 CFR 13.36(b)4).

Further, according to *Cost Principles for State, Local and Indian Tribal Governments* at 2 CFR 225, Appendix A, Section C.1(a), costs must be necessary and reasonable for efficient and reasonable performance and administration of the grant to be eligible under a Federal award.

Shortly after the disaster, the County solicited and received unit price quotes (cubic yard) from 13 debris removal contractors for the removal and disposal of disaster-generated vegetative and construction and demolition debris. Within 2 days of receiving the price quotes, the County awarded the work to a contractor that it considered to have submitted the overall lowest bid based on proposed prices for specific tasks. The contractor completed the debris removal work and the County paid the contractor \$11.3 million for its services and claimed the costs to the FEMA award. The amount claimed included \$7.6 million for removing and disposing of vegetative debris and \$3.7 million for removing and disposing of construction and demolition debris.



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In reviewing the contractors’ price quotes, we noted that two contractors (Contractors A and B) with similar qualifications submitted the two lowest bids for specific tasks. Contractor A submitted the lowest bid for removing and disposing of vegetative debris—nearly \$3.00 per cubic yard less than Contractor B’s bid for that work. Contractor B submitted the lowest bid for removing and disposing of construction and demolition debris—nearly \$2.00 per cubic yard less than Contractor A’s bid for that work.

However, instead of breaking out the procurement into two activities and awarding two contracts—one for vegetative debris removal work and one for construction and demolition debris removal work—the County awarded all the work to Contractor B, whose bid was lowest for construction and demolition removal work. According to the debris removal contract, “the County reserves the right to issue other contracts or direct other contractors to work in the area included in this contract.” County officials told us they did not want to work with two contractors and, therefore, awarded the work to only one contractor. However, the County’s decision, which was contrary to Federal procurement standards, resulted in \$2,740,002 in excessive costs that were neither necessary nor reasonable. Therefore, we question the \$2,740,002, as table 2 shows, because the County did not follow Federal procurement standards and did not accomplish the FEMA-authorized work in the most prudent and economical manner.

**Table 2: Excess Debris Removal Charges for Vegetative Debris**

<b>Project Number</b>	<b>Amount County Paid Contractor B for Vegetative Debris</b>	<b>Amount County Would Have Paid Contractor A for Vegetation Debris</b>	<b>Amount Questioned</b>
2312	\$2,350,899	\$1,516,184	\$834,715
2313	3,171,107	1,862,833	1,308,274
2314	542,559	413,875	128,684
2315	1,181,043	846,657	334,386
1832/1833	42,063	25,858	16,205
1834/1953	102,278	62,875	39,403
669	120,718	73,717	47,001
2346	79,246	47,912	31,334
<b>Totals</b>	<b>\$7,589,913</b>	<b>\$4,849,911</b>	<b>\$2,740,002</b>

County Response. County officials disagreed with this finding. They said FEMA should allow these costs because splitting the contract work between two contractors would have made the debris work harder to manage, taken longer to complete, and increased costs overall. They said strong storms often merge vegetative debris and construction



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and demolition debris and, therefore, it was not practical to collect the debris separately. Finally, they were not sure whether the two contractors would have accepted a bid award for a portion of the work.

Office of Inspector General (OIG) Response. County officials did not provide evidence to support their assertions that splitting the contract work between two contractors would have increased costs or that the County could not collect the debris separately because it was commingled. However, even if their assertions were valid, it does not seem plausible that the costs would have increased by \$2.7 million, the amount that we are questioning in this finding.

Moreover, upon further review of the County's evaluation of contractors' bids, we noted that the County's methodology resulted in the County not selecting the lowest bidder for the required work.

When soliciting contractor bids, the County solicited unit prices for all types of debris removal activities (vegetative, construction and demolition, abandoned tires, hazardous trees and stumps, hazardous waste, etc.). County officials then totaled the unit prices for all activities to determine the final overall price each contractor submitted. Using this analysis, the County selected a contractor it believed had submitted the overall lowest bid. However, the County should have only solicited and evaluated the unit prices for those debris activities required to complete work under the FEMA projects. Had it done so, the overall lowest bidder would have been a different contractor than the one it selected. We estimate, using the quantities of debris collected, that the County could have saved \$2,021,761 had it used a more appropriate methodology of determining the lowest bidder. However, using Contractors A and B, the County would have saved \$2.7 million. Therefore, our position remains unchanged that the County did not obtain the best possible price for the contract work.

### **Finding B: Unreasonable Debris Site Management Fees**

The County's claim contained \$569,214 of unreasonable contract costs for the management of debris sites. According to *Cost Principles for State, Local and Indian Tribal Governments*, 2 CFR Part 225, Appendix A, Section C.1(a), costs must be necessary and reasonable for efficient and reasonable performance and administration of the grant to be eligible under a Federal award.

The County claimed \$1,083,393 of fees paid to its debris removal contractor to manage several debris staging sites. According to the contract, the fees were for managing the debris sites and providing traffic control and inspection towers. Further, County officials told us that the fees also included the costs of a site manager to (1) supervise the over-





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all day-to-day operations, (2) maintain daily logs, (3) prepare site progress reports, (4) update the site layouts as well as responsibility for ensuring environmental compliance, and (5) provide an employee at each site to collect copies of the load tickets.

The contractor invoiced the County \$1,083,393 of debris site management fees based on 1.13 million cubic yards of debris the contractor hauled. This amount included:

- \$514,179 for 535,603 cubic yards of vegetative debris drivers hauled to the debris management sites;
- \$452,129 for 470,968 cubic yards of construction and demolition debris drivers hauled directly to the landfill; and
- \$117,085 for 121,963 cubic yards of reduced vegetative debris (mulch) drivers hauled from the debris management sites to the landfill.

However, it was unreasonable for the contractor to charge site management fees for the construction and demolition debris or the mulch for these reasons:

- Drivers hauled construction and demolition debris directly to the landfill, bypassing the debris management sites. Therefore, the contractor did not process or manage the construction and demolition debris and should not receive payment for an activity it did not perform.
- Mulch is a by-product of vegetative debris. The contractor charged and received site management fees for the gross cubic yards of vegetative debris drivers hauled to the debris management sites. The contractor also charged the County a fee to reduce the vegetative debris into mulch at the debris management site and to haul it to the landfill for final disposal. Therefore, the contractor should not receive site management fees for mulch because the contractor had already received fees for the vegetative debris from which the mulch was derived.

Accordingly, we question \$569,214 of unreasonable fees the County claimed for construction and demolition debris (\$452,129) and mulch (\$117,085).

County Response. County officials disagreed that the costs are unreasonable. They said the construction and demolition debris that drivers hauled directly to the landfill included burnable and non-burnable debris that the contractor had to monitor and separate at the landfill. They said that the landfill required the contractor to remove all hazardous household waste, municipal solid waste, and industrial waste after the contractor brought each load to the landfill and that the debris site management fees covered this activity.



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OIG Response. Landfill officials told us that landfill personnel buried the construction and demolition debris hauled to the landfill and that the contractor did not perform any work inside the landfill. Additionally, the tipping fee to dispose of the debris, which the landfill charged directly to the County and FEMA reimbursed, included all costs associated with the disposal of the debris at the landfill.<sup>2</sup> Therefore, our position remains unchanged that the costs are unreasonable.

**Finding C: Costs Covered by Insurance**

The County claimed \$25,000 in duplicate benefits for costs that its insurance covered. Section 312 of the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, as amended, states that no entity will receive assistance for any loss for which it has received financial assistance from any other program, insurance, or any other source. FEMA awarded \$25,000 under Project 307 (\$81,278 of damages less anticipated insurance recoveries of \$56,278) to cover costs of recovering and preserving medical records located at Cooper Green Clinic. However, the County's claims adjuster told us that the County's insurance proceeds would cover the costs of all damages under the project. Therefore, we question the \$25,000 of costs the County claimed that insurance covered.

County Response. County officials concurred with this finding.

**Finding D: Supporting Documentation**

The County could not provide adequate documentation to support \$170,511 of costs. Federal cost principles at 2 CFR Part 225, Appendix A, Section C.1.(j), require that costs be adequately documented to be allowable under a Federal award. The unsupported costs are as follows:

- The County claimed force account equipment charges totaling \$389,805 under Projects 2314 (\$148,126) and 2315 (\$241,679). In reviewing the claim, we identified several data entry and other errors. We informed County officials of the errors, and they recalculated the County's claim at \$309,159, or \$80,646 less than the original claimed amount. We reviewed and accepted the County's documentation to support its revised claim of \$309,159. Therefore, we question the \$80,646 of equipment costs (\$30,645 under Project 2314 and \$50,001 under Project 2315) for which the County did not provide supporting documentation.

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<sup>2</sup> Tipping fee is a charge levied upon a given quantity of debris/waste received at a landfill to offset the cost of opening, maintaining, and eventually closing the landfill.





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- Similarly, the County claimed \$860,847 under Projects 2312 (\$568,159) and 2313 (\$292,688) for use of force account equipment that also included data entry and other errors. We determined the County's documentation supported \$834,141 or \$26,706 less than the amount claimed. We question the \$26,706 as unsupported costs (\$17,092 under Project 2312 and \$9,614 under Project 2313). Moreover, after we informed County officials of the errors in the claim, they recalculated the claim at \$1,015,345, which is \$154,498 more than FEMA originally approved under the projects. A cursory review of their revised claim indicated that it contained data entry and other errors as well. Therefore, if the County pursues reimbursement for the additional costs, FEMA should review those costs for accuracy and eligibility.
- The County's debris removal contractor invoiced the County \$259,419 (Invoice 82891 for \$196,260 and Invoice 82534 for \$63,159) to remove construction and demolition debris. The County paid the invoices and claimed \$259,419 to Project 2314. However, load tickets to support the two invoices totaled \$196,260, or \$63,159 less than the amount claimed. This occurred because the County used the same load tickets as support for both Invoice 82534 and Invoice 82891. Thus, we question the \$63,159 of unsupported costs.

Therefore, in total, we question \$170,511 as unsupported costs (\$80,646 plus \$26,706 plus \$63,159).

County Response. County officials concurred with this finding.

### **Finding E: Project Work Not Completed.**

The County claimed and received \$48,485 for project work it did not complete under small Project 470. According to Federal regulation 44 CFR 206.205(a), a grant recipient's failure to complete work under a small project may require that the grant recipient refund the Federal funds. FEMA awarded the County \$60,124 under small Project 470 to repair or replace seven police vehicles damaged in the disaster. County officials said the County repaired two vehicles with estimated damages totaling \$11,639, but did not repair or replace the other five because the County did not have the necessary funds to do so. Therefore, as shown in table 3, we question the \$48,485 awarded for the five police vehicles that the County did not repair or replace.



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**Table 3: Police Vehicles Not Repaired or Replaced**

Vehicle Number	Vehicle Condition	Description	Amount Awarded	Amount Questioned
A036049	Totaled	2003 Ford Victoria	\$ 6,885	\$ 6,885
A046024	Totaled	2004 Ford Victoria	8,788	8,788
A066207	Repairable	2006 Ford Victoria	5,423	5,423
A066203	Totaled	2006 Ford Victoria	11,789	11,789
B066202	Totaled	2006 Ford F-250	15,600	15,600
<b>Total</b>			<b>\$48,485</b>	<b>\$48,485</b>

County Response. County officials said the County was under a bankruptcy order at the time of the disaster that prevented the County from replacing the vehicles. They said that they plan to submit documentation to Alabama requesting a time extension so they can replace the vehicles.

**Finding F: Unneeded Funds**

FEMA should deobligate \$344,552 of project funding and put those funds to better use because the County does not need the funding to complete project work.

- Mutual Aid Costs. Under Project 1303, FEMA awarded \$50,779 for mutual aid costs the sheriff's department incurred. FEMA also included and awarded the same \$50,779 of costs under Project 14. The costs are applicable to Project 14. Therefore, FEMA should deobligate the \$50,779 of duplicate and unneeded funding it awarded under small Project 1303.
- Vehicle Repairs. FEMA awarded \$20,222 under Project 618 for repairs to damaged County police vehicles (Vehicles Numbers A036049 and B066202). However, FEMA also awarded the repair of these vehicles under Project 470 (see finding E). Alabama had not paid any FEMA funds to County under Project 618. FEMA should deobligate the \$20,222 of duplicate and unneeded funding under Project 618 that was for work the County performed under Project 470.
- Stump Removal. During project formulation, FEMA obligated \$256,227 for stump removal under three small projects and one large project based on estimated costs to complete the stump removal activities. However, during final inspection of the projects, FEMA combined the estimated costs and scopes of work into two large projects. The County completed the work under the two large projects at a total cost of \$144,340, or \$111,887 less than the original award (for the three small and one large project). However, at the time of our audit, FEMA had not deobligated the unneeded funding. FEMA should deobligate the \$111,887



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because the County no longer needs the funds to complete project work. Table 4 identifies the projects and unneeded funding.

**Table 4: Unneeded FEMA Funding**

<b>Project Number</b>	<b>Amount Awarded</b>	<b>Actual Costs</b>	<b>Unneeded Funds</b>
1832/1833	\$74,607	\$ 42,062	\$ 32,545
1953/1834	181,620	102,278	79,342
<b>Totals</b>	<b>\$256,227</b>	<b>\$144,340</b>	<b>\$111,887</b>

- Wastewater Treatment Plant. Under Project 2192, FEMA awarded \$161,412 (estimated repair costs of \$4,304,171 less anticipated insurance proceeds of \$4,142,759) to repair a wastewater treatment plant. As of October 23, 2012, the County had received \$3,708,170 from its insurance company and had completed work totaling \$2,841,240. At that time, the County’s insurance adjuster told us that the County’s insurance policy will cover all costs, except for a \$25,000 deductible, and that it would hold the additional funds until the County completed the work. Because the County is only responsible for the \$25,000 deductible, FEMA should deobligate the excess funding of \$136,412 (\$161,412 less \$25,000) and put those funds put to better use.
- Nursing Home/Rehabilitation Center. FEMA awarded the County \$25,252 (\$327,351 of estimated repair costs less anticipated insurance proceeds of \$302,099) under Project 469 to repair a County-owned nursing home/rehabilitation center. The \$25,252 award included \$25,000 to cover the County’s insurance deductible and \$252 for direct administrative costs. However, County officials told us they did not complete repairs to the facility. Instead, the County did minor in-house repairs, stretched a tarp to protect the building, and sold the facility in June 2013. The County’s insurance proceeds of \$201,000 covered the minor repair costs. County officials said they sold the facility because the County did not have \$1.5 million to replace the facility’s slate roof. Further, additional insurance proceeds were not available to cover the roof damage. Therefore, FEMA should deobligate the \$25,252 of unneeded funding and put it to better use.

Therefore, in total, FEMA should deobligate \$344,552 of project funding and put those funds to better use (\$50,779 plus \$20,222 plus \$111,887 plus \$136,412 plus \$25,252).

County Response. County officials concurred with this finding.



**Finding G: Overpayment of Federal Funds**

The County received excess Federal funds totaling \$60,910 under four stump removal projects that FEMA initially awarded as one large project and three small projects but later converted to two large projects during final inspection (see finding F and footnotes to the exhibit). Alabama paid the County a total of \$190,816 of Federal funding when FEMA approved the original projects. Alabama based the payments on estimated project costs. However, at final inspection, actual costs to complete stump removal under the projects totaled only \$144,340. As a result, the County was only entitled to receive \$129,906, or 90 percent Federal share of the \$144,340. Therefore, Alabama should recoup \$60,910 (\$190,816 minus \$129,906) of excess Federal funding it paid to the County. Table 5 identifies the projects and related overpayments.

**Table 5: Overpayment of Federal Funds**

<b>Project Number</b>	<b>Eligible Final Project Costs</b>	<b>Amount of Federal Share</b>	<b>Amount of Federal Funds Paid</b>	<b>Overpayment</b>
1832/1833	\$ 42,062	\$ 37,856	\$ 64,223	\$26,367
1834/1953	102,278	92,050	126,593	34,543
<b>Totals</b>	<b>\$144,340</b>	<b>\$129,906</b>	<b>\$190,816</b>	<b>\$60,910</b>

County Response. County officials concurred with this finding.

**Finding H: Grant Management**

Given the nature and extent of ineligible costs identified in our review, Alabama should have done a better job of reviewing the eligibility and accuracy of costs the County claimed during the closeout process. According to 44 CFR 13.37(a)(2), Alabama, as grantee, must ensure that subgrantees are aware of requirements Federal regulations impose on them. Further, 44 CFR 13.40(a) requires the grantee to manage the day-to-day operations of subgrant activity and monitor subgrant activity to ensure compliance with applicable Federal requirements. Therefore, we recommend that FEMA remind Alabama of its grant management responsibilities for monitoring and reviewing costs that subgrantees claim.



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### RECOMMENDATIONS

We recommend that the Acting Regional Administrator, FEMA Region IV:

**Recommendation #1:** Disallow \$2,740,002 (Federal share \$2,466,002) of ineligible contract costs the County claimed for debris removal activities (finding A) unless FEMA determines the costs were reasonable under the circumstances.

**Recommendation #2:** Disallow \$569,214 (Federal share \$512,293) of ineligible costs the County claimed for the management of debris sites (finding B) unless FEMA determines the costs were reasonable under the circumstances.

**Recommendation #3:** Disallow \$25,000 of costs insurance covered unless the County provides evidence that insurance did not cover the costs (finding C).

**Recommendation #4:** Disallow \$170,511 (Federal share \$153,460) for unsupported costs unless the County provides documentation adequate to support the costs (finding D).

**Recommendation #5:** Disallow \$48,485 (Federal share \$43,637) of ineligible costs for project work that the County did not complete (finding E) unless Alabama grants the County a time extension to complete the work.

**Recommendation #6:** Deobligate and put to better use \$344,552 of unneeded Federal funding (finding F).

**Recommendation #7:** Direct Alabama to recover \$60,910 of overpayments it made to the County under Projects 1832, 1833, 1834, and 1953 (finding G).

**Recommendations #8:** Reemphasize to Alabama the requirement to properly review costs subgrantees claim for adherence to Federal regulations and FEMA guidelines (finding H).

### DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOWUP

We discussed the audit results with County, Alabama, and FEMA officials during our audit. We also provided a written summary of our findings and recommendations in advance to these officials and discussed them at the exit conference held on April 9, 2014. County officials disagreed with findings A, B, and E. We included County officials' comments, where appropriate, in the body of this report.



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Within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include the contact information for responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendations. Until we receive and evaluate your response, we will consider the recommendations as open and unresolved.

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to appropriate congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Major contributors to this report are David Kimble, Director; Felipe Pubillones, Audit Manager; Mary Stoneham, Auditor-in-Charge; and Angelica Esquerdo, Auditor.

Please call me with any questions at (202) 254-4100, or your staff may contact David Kimble, Director, Eastern Regional Office, at (404) 832-6702.





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Exhibit

**Schedule of Projects Audited and Questioned Costs**

Project Number	FEMA Category of Work	Net Amount Awarded	Amount Questioned	Funds Put to Better Use	Finding
Large Projects:					
2312	A	\$ 6,868,125	\$1,102,262	\$ 0	A,B,D
2313	A	4,205,096	1,465,883	0	A,B,D
2314	A	1,739,436	285,101	0	A,B,D,E
2315	A	2,963,650	492,538	0	A,B,D
2346	A	87,670	47,001	0	A
669	A	133,552	31,334	0	A
1832/1833 <sup>3</sup>	A	74,607	16,205	32,545	A,G
1834/1953 <sup>4</sup>	A	181,620	39,403	79,342	A,G
2316	A	155,310	0	0	
2311	A	80,008	0	0	
14	B	863,592	0	0	
2192	F	161,412		136,412	F
<b>Subtotal</b>		<b>\$17,514,078</b>	<b>\$3,479,727</b>	<b>\$248,299</b>	
Small Projects:					
1303	B	\$ 50,779	\$ 0	\$ 50,779	F
468	B	11,250	0	0	
307	E	25,000	25,000	0	C
467	E	3,054	0	0	
469	E	25,252	0	25,252	F
470	E	60,124	48,485	0	E
618	E	20,222	0	20,222	F
1273	E	12,546	0	0	
<b>Subtotal</b>		<b>\$ 208,227</b>	<b>\$ 73,485</b>	<b>\$ 96,253</b>	
<b>Total</b>		<b>\$17,722,305</b>	<b>\$3,553,212</b>	<b>\$344,552</b>	

<sup>3</sup> FEMA combined small Projects 1832 and 1833 into one large project.

<sup>4</sup> FEMA combined small Project 1834 and large Project 1953 into one large project.



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To expedite the reporting of alleged fraud, waste, abuse or mismanagement, or any other kinds of criminal or noncriminal misconduct relative to Department of Homeland Security (DHS) programs and operations, please visit our website at [www.oig.dhs.gov](http://www.oig.dhs.gov) and click on the red tab titled "Hotline" to report. You will be directed to complete and submit an automated DHS OIG Investigative Referral Submission Form. Submission through our website ensures that your complaint will be promptly received and reviewed by DHS OIG.

Should you be unable to access our website, you may submit your complaint in writing to:

Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Office of Investigations Hotline  
245 Murray Drive, SW  
Washington, DC 20528-0305

You may also call 1(800) 323-8603 or fax the complaint directly to us at (202) 254-4297.

The OIG seeks to protect the identity of each writer and caller.