



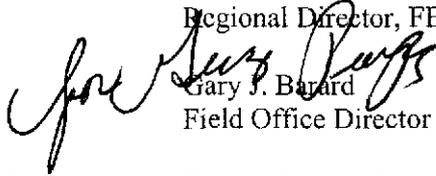
# DEPARTMENT OF HOMELAND SECURITY

Office of Inspector General  
Atlanta Field Office - Audit Division  
3003 Chamblee Tucker Rd  
Atlanta, GA 30341

June 20, 2003

## MEMORANDUM

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

FROM:   
Gary J. Barard  
Field Office Director

SUBJECT: Taylor County, Georgia  
FEMA Disaster No. 1033-DR-GA  
Audit Report No. DA-14-03

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The Office of Inspector General (OIG) audited public assistance funds awarded to Taylor County, Georgia. 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 \$4.5 million from the Georgia Emergency Management Agency, a FEMA grantee, for debris removal, emergency protective measures, and repair of facilities damaged as a result of Tropical Storm Alberto in July 1994. The award provided 90 percent funding for 6 large and 133 small projects<sup>1</sup>. Audit work was limited to the \$3,354,311 awarded and claimed under the 6 large projects.

The audit covered the period July 1994 to November 2001. During this period, the County received \$3,018,880 of FEMA funds under the six large projects.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted governmental 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.

The OIG determined that the County used and accounted for FEMA funds in accordance with federal regulations and FEMA guidelines. On June 19, 2003, County officials were informed 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 George Peoples or me at (770) 220-5242.

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<sup>1</sup> According to FEMA regulations, a large project costs \$42,400 or more and small project costs less than \$42,400.