



DEPARTMENT OF HOMELAND SECURITY

Office of Inspector General
Oakland Field Office – Audit Division
1111 Broadway, Suite 1200
Oakland, California 94607-4052

August 13, 2003

MEMORANDUM

TO: Jeff Griffin
Regional Director
FEMA Region IX

Robert J. Lastrico

FROM: Robert J. Lastrico
Field Office Director

SUBJECT: Trinity County,
Weaverville, California
Public Assistance Identification Number 105-00000
FEMA Disaster Number 1155-DR-CA
Audit Report Number DO-17-03

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

The County received a public assistance award of \$2.6 million from the California Office of Emergency Services (OES), a FEMA grantee, for emergency protective measures performed to save lives and protect public health and safety and for repair and replacement of damaged public facilities. The award resulted from severe storms, flooding, and mud and landslides that occurred from December 28, 1996, to April 1, 1997. The award provided 75 percent FEMA funding for 11 large projects and 84 small projects.¹ The audit covered the period December 28, 1996, to September 27, 2002, and included a review of all large and small projects.

¹ Federal regulations in effect at the time of the disaster defined a large project as one costing \$46,000 or more and a small project as one costing less than \$46,000.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. The audit included tests of the County's accounting records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances. The audit confirmed that the County expended and accounted for the FEMA funds it claimed according to federal regulations and FEMA guidelines. The OIG informed County and OES officials of audit results on August 6, 2003. 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 Brian Byrne and Ken Valrance.