



## DEPARTMENT OF HOMELAND SECURITY

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

August 29, 2003

### MEMORANDUM

TO: John E. Pennington  
Regional Director  
FEMA Region X

*Robert J. Lastrico*

FROM: Robert J. Lastrico  
Field Office Director

SUBJECT: Performance Audit Report:  
GRANT MANAGEMENT - Washington's Compliance  
with Disaster Assistance Program's Requirements  
Audit Report Number DO-20-03

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This memorandum transmits the results of the subject audit performed by KPMG LLP, an independent public accounting firm. In summary, the audit determined that the State of Washington, Washington Military Department – Emergency Management Division (EMD) could improve certain program procedures associated with the administration of disaster assistance funds. The audit also determined that follow up audit work was necessary for one applicant that received federal assistance under Disaster 1255. This issue was reported in the “Other Matters” section of the Executive Summary.

On June 13, 2003, you responded to the draft report (Attachment D of the report). Your response indicates that corrective action has been taken or is in process to address the audit recommendations. Therefore, pending follow up audit work at a later date, no further action on your part is required at this time. The Department of Homeland Security, Office of Inspector General has initiated an audit to address the issue reported in the “Other Matters” portion of this report.

We would like to thank your staff and EMD's staff for the courtesies extended to the auditors during their fieldwork. Should you have any questions concerning this report, please contact Humberto Melara or me at (510) 627-7011.