



Homeland
Security

May 11, 2004

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

FROM: Robert J. Lastrico
Field Office Director
Office of Audits

SUBJECT *Sonoma County*
Santa Rosa, California
Public Assistance Identification Number 097-00000
FEMA Disaster Number 1155-DR-CA
Audit Report Number DS-14-04

The Office of Inspector General (OIG) audited public assistance funds awarded to Sonoma County, Santa Rosa, 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 \$1.5 million from the California Office of Emergency Services (OES), a FEMA grantee, for debris removal, emergency protective measures, and repairs to facilities damaged by flooding that occurred from December 28, 1996, through April 1, 1997. The award provided 75 percent FEMA funding for 4 large projects and 61 small projects.¹ The audit covered the period December 28, 1996, to December 20, 2001, and included the review of 2 large projects and 10 small projects with a total award of \$1.2 million.

The OIG performed 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 review of FEMA, OES, and County records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances.

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$46,000.

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The audit confirmed that the County expended and accounted for FEMA funds according to federal regulations and FEMA guidelines. The OIG informed FEMA, OES, and County officials of the results of the audit on May 7, 2004. 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 and Greg Suko.