



*Final
Report*

County of San Diego, California

Auditor and Controller

Firestorm 2007 Expenditures Submitted for FEMA/OES Reimbursement Validation Audit - Alternate Public Defender

Office of **A**udits & **A**dvisory **S**ervices

December 2008
Report No. A09-017



COUNTY OF SAN DIEGO

INTER-DEPARTMENTAL CORRESPONDENCE

December 29, 2008

TO: Timothy A. Chandler, Director
Alternate Public Defender

FROM: Kenneth J. Mory
Chief of Audits

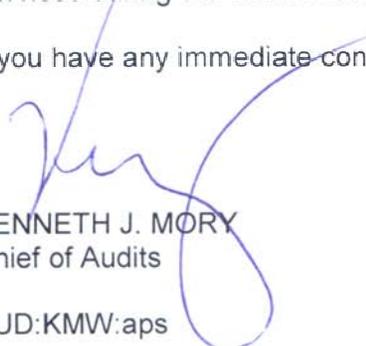
FINAL REPORT: FIRESTORM 2007 EXPENDITURES SUBMITTED FOR FEMA/OES
REIMBURSEMENT VALIDATION AUDIT- ALTERNATE PUBLIC DEFENDER

Enclosed is our report on the Firestorm 2007 Expenditures Submitted for FEMA/OES Reimbursement Validation Audit - Alternate Public Defender. In our opinion, the Alternate Public Defender has sufficient and appropriate documentation supporting the amounts claimed on the FEMA Project Worksheet.

As there are no findings and recommendations in the report, no audit response is required.

Thank you for the courteousness and cooperation extended to the Office of Audits & Advisory Services during the course of the audit.

If you have any immediate concerns about the report, please contact me at (858) 495-5662.


KENNETH J. MORY
Chief of Audits

AUD:KMW:aps

Enclosure

c: Raymond A. Fernandez, Deputy Chief Administrative Officer, Public Safety Group
Donald F. Steuer, Chief Financial Officer
Tracy M. Sandoval, Assistant Chief Financial Officer/Auditor and Controller
Dorothy Y. Thrush, Group Finance Director, Public Safety Group

INTRODUCTION AND BACKGROUND

Starting on October 21, 2007, seven wildfires burned through the County of San Diego. These fires resulted in over 369,000 acres burned, or 13% of the County's total land mass. Extensive damage was caused to 1,751 homes, 800 outbuildings, 253 structures, 239 vehicles, and two commercial properties.

As declared by the Federal Emergency Management Agency (FEMA), Firestorm 2007's official incident period began October 21, 2007. It was officially closed as of March 31, 2008.

Beginning on October 21, 2007, various departments in San Diego County mobilized employees to assist in multiple disaster-related activities. County departments worked to procure and disseminate materials and to provide disaster assistance to County citizens with personal, property, and/or livestock issues, as well as to provide fire-fighting efforts and other services toward the safety and well-being of displaced and affiliated County residents.

Ronald J. Lane, Director, Office of Emergency Services (OES), has been leading the overall County operational efforts while the Group Finance Director, Public Safety Group, has led the Finance team.

The Chief Financial Officer requested that the Office of Audits & Advisory Services (OAAS) conduct an audit of the Alternate Public Defender's Firestorm 2007 (APD) related expenditures amounts claimed for reimbursement to:

- 1) Prevent any material disallowance by the Office of Inspector General (OIG) of amounts claimed; and
- 2) Provide reasonable assurance to the CFO and County management that the claims and reimbursements are adequately supported.

The Department of the Alternate Public Defender (APD) submitted a claim of \$1,396 for materials and labor costs resulting from the October 2007 wildfires (Firestorm 2007). APD incurred these costs when it deployed employees to assist at the Del Mar Evacuation Center and the 211 Call Center. The FEMA project officer assigned APD149 as the tracking number to this PW.

AUDIT SCOPE AND LIMITATIONS

The objective of the audit was to ensure that the department has gathered, organized, titled and referenced documentation supporting cost claims on Federal Emergency Management (FEMA) Project Worksheets (PWs) and State Damage Survey Reports (DSRs), and that all the supporting documentation will be maintained in a manner that the OIG and other reviewers can easily follow.

The information reviewed and submitted for reimbursement was based on expenditures as reported by APD. FEMA/OES project officers assigned to APD made the final eligibility determination. OAAS did not make eligibility determinations of the expenditures submitted to FEMA/OES for reimbursement.

This audit was conducted in accordance with auditing standards prescribed by the Institute of Internal Auditors, Inc., as required by California Government Code, Section 1236.

METHODOLOGY

OAAS reviewed the supporting documentation for the APD costs submitted to FEMA or State for reimbursement by:

- Comparing the amount reported on the PW to the amount provided in supporting documentation provided to ensure the total amounts reconciled and that required documentation was provided.
- Recalculating the total amount claimed to ensure that the amount calculated from the supporting documentation agreed with the total amount listed on the PW.
- Verifying employee overtime eligibility based on job code to ensure that the employees were not compensated overtime if they were not eligible.
- Reviewing payroll records to ensure the overtime hours incurred and rates applied were reconciled with those claimed on the PW, and to determine if overtime and related benefits were correctly calculated and properly supported.
- Reviewing the expenditures to determine the purchases were correctly calculated and properly supported.

AUDIT RESULTS

OAAS' review of supporting documentation confirmed that the reported labor cost and material expenditures as a result of the October 2007 wildfires disaster-related activities was properly substantiated.

CONCLUSION

APD is cleared by OAAS to request reimbursement for the total eligible expenditures of \$1,396 from the Firestorm 2007 Trust Fund for Project Worksheet APD149.

The department should maintain all original supporting documentation for the FEMA claims and keep them separate from other documentation.

COMMENDATION

The Office of Audits & Advisory Services commends and sincerely appreciates the courteousness and cooperation extended by the Alternate Public Defender officers and staff throughout this audit.

AUDIT TEAM

Jim Pelletier, Sr. Audit Manager
Kathleen Whitehead, Auditor I
Geena Balistrieri, Auditor I