



# Disaster Relief Appropriations Act, 2013

Financial Status, Observations, and Concerns

**Office of Audit**  
September 12, 2016

**On behalf of the Council of the Inspectors  
General on Integrity and Efficiency**  
**Report Number: 2016-FW-1007**





**To:** Michael E. Horowitz, Chair  
Council of the Inspectors General on Integrity and Efficiency

//signed//

**From:** David A. Montoya, Inspector General  
U.S. Department of Housing and Urban Development

**Subject:** Disaster Relief Appropriations Act, 2013: Financial Status, Observations, and Concerns

Attached is the U.S. Department of Housing and Urban Development (HUD), Office of Inspector General's (OIG) results of the Council of the Inspectors General on Integrity and Efficiency cross-cutting initiative concerning eight agencies funded by the Disaster Relief Appropriations Act, 2013.

I want to take this opportunity to commend each of the participating Offices of Inspector General and their agencies for the collaborative and cooperative joint effort of this cross-cutting initiative. The results of this review will no doubt contribute to a broader view and effort in our overall effort to properly oversee disaster funding.

The Inspector General Act, Title 5 United States Code, section 8M, requires that OIG post its publicly available reports on the OIG Web site. Accordingly, this report will be posted at <http://www.hudoig.gov>.

If you have any questions or comments about this report, please call Theresa A. Carroll, Assistant Regional Inspector General for Audit, at (817) 978-9309.



**Report Number: 2016-FW-1007**

**Date: September 12, 2016**

**Disaster Relief Appropriations Act, 2013: Financial Status, Observations, and Concerns**

# Highlights

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## What We Reviewed and Why

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As part of a Council of the Inspectors General on Integrity and Efficiency (CIGIE) cross-cutting initiative involving eight Offices of Inspector General (OIG), we reviewed the Disaster Relief Appropriations Act, 2013, and eight agencies that received \$46.5 billion for expenses related to the consequences of Hurricane Sandy and other disasters. Our review objective was to compile and report on the eight Federal agencies' total funding, expenditures, and monitoring. The review's objective was also to identify common concerns and make suggestions to improve oversight, enhance collaboration, and report best practices.

## What We Found

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The eight agencies had made progress in budgeting, obligating, and expending their allocated funds. However, the agencies' progress varied as they had expended only \$15 billion of the \$46.5 billion allocated. In addition, seven of the eight agencies requested and received significant waivers from the Office of Management and Budget, which extended their expenditure deadlines. The eight OIGs and agencies monitored their disaster relief funds and activities, but the extent and type of monitoring varied. The review also identified observations and common concerns regarding contracting issues, the significant risk of duplicate assistance, and OIG oversight funding. Further, the review made suggestions for and noted best practices concerning the need to increase coordination, data-matching, and the use of analytical tools.

## What We Recommend

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We recommend that CIGIE and the OIGs work with Congress and the agencies to ensure that the remaining funds are budgeted, obligated, and expended in a timely manner. We also recommend that CIGIE work with the agencies and Congress to ensure the agencies, grantees, and contractors comply with Federal contracting requirements. Further, we recommend the various OIGs continue to collaborate to identify and address areas of potential duplication. In addition, we recommend that CIGIE and the OIGs work with Congress to (1) amend the Inspector General Act of 1978 to exempt the OIGs from data-matching requirements, (2) ensure each OIG receives oversight funding separate from its agency for future disaster relief allocations, and (3) ensure that the OIGs' oversight funding does not expire before the agencies and their grantees expend all of their funds.

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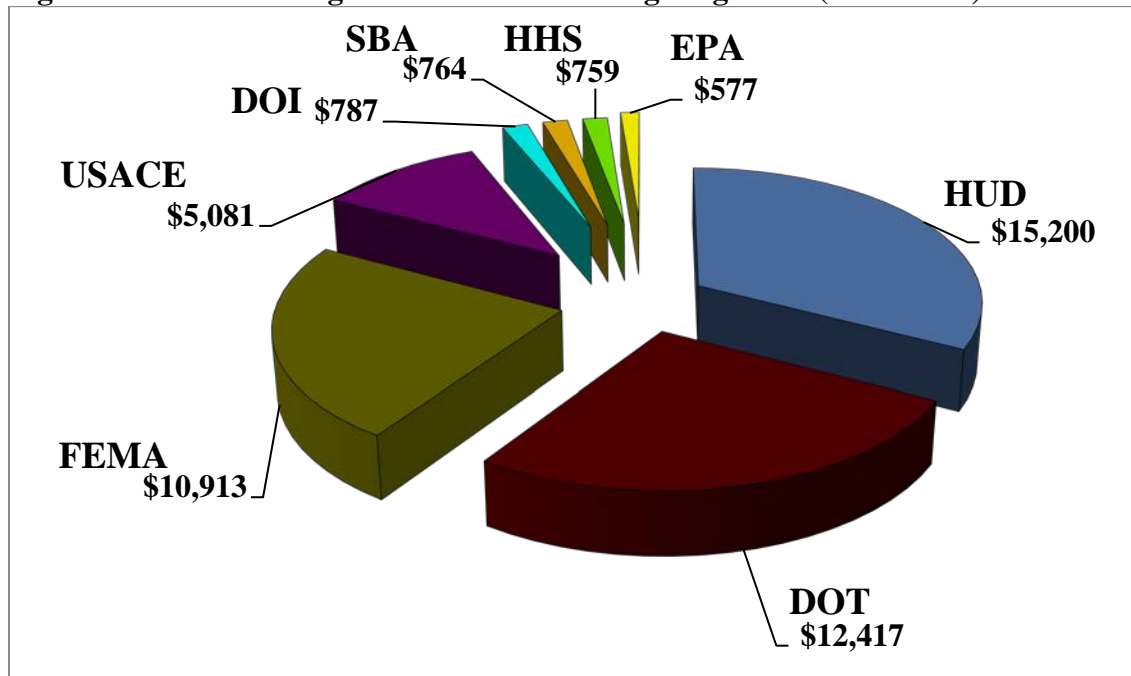
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# Background and Objectives

The Disaster Relief Appropriations Act, 2013, allocated \$50.5 billion to 19 Federal agencies to aid in the recovery from Hurricane Sandy and other disasters.<sup>1</sup> Generally, the Act allowed the agencies to use the funds for necessary expenses related to Hurricane Sandy and other disasters. Of the 19 agencies, 8 agencies and their Offices of Inspector General (OIG) participated in the Council of the Inspectors General on Integrity and Efficiency (CIGIE) cross-cutting disaster relief review. Congress allocated the eight agencies below \$46.5 billion as detailed in figure 1.<sup>2</sup>

- U.S. Department of Housing and Urban Development (HUD),
- U.S. Department of Transportation (DOT),
- U.S. Department of Homeland Security (DHS) - Federal Emergency Management Agency (FEMA),
- U.S. Department of Defense (DoD) - United States Army Corps of Engineers (USACE),
- U.S. Department of the Interior (DOI),
- Small Business Administration (SBA),
- U.S. Department of Health and Human Services (HHS), and
- Environmental Protection Agency (EPA).<sup>3</sup>

**Figure 1: Amount Congress allocated to the eight agencies (in millions)**



<sup>1</sup> Appendix A lists the 19 agencies and their allocated funds before sequestration reductions.

<sup>2</sup> Amounts reported are after the Balanced Budget and Emergency Deficit Control Act sequestration reductions.

<sup>3</sup> See the Scope and Methodology section for our agency selection criteria.

The Act specified what activities the eight agencies could fund. It set obligation deadlines for some but not all agencies as shown in table 1. It also required the agencies' grantees to expend the funds within 24 months following an agency's obligation of the funds in a grant.

**Table 1: The Act's disaster activities listed by agency and agency obligation deadlines**

| Agency   | Hurricane Sandy | Additional disaster                        | Agency and OIG obligation deadline |
|--|-----------------|--|------------------------------------|
| <b>HUD</b>   | X               | Eligible events in 2011, 2012, and 2013    | 9/30/2017                          |
| <b>DOT</b> - Federal Highway Administration - Emergency Relief Program | X               | A natural disaster or catastrophic failure | None                               |
| <b>DOT</b> - All other agencies and funding                            | X               | None                                       | None                               |
| <b>FEMA</b>  | X               | Any disaster                               | None                               |
| <b>USACE</b>   | X               | None                                       | None                               |
| <b>DOI</b> - National Park Service - Historic Preservation Fund        | X               | None                                       | 9/30/2015                          |
| <b>DOI</b> - All other agencies and funding                            | X               | None                                       | None                               |
| <b>SBA</b>   | X               | None                                       | None                               |
| <b>HHS</b>   | X               | None                                       | 9/30/2015                          |
| <b>EPA</b>   | X               | None                                       | None                               |

### Review Objectives

Our review objective was to compile and report on the eight participating Federal agencies' total funding, expenditures, and monitoring. The review's objective was also to identify common concerns and make suggestions to improve oversight, enhance collaboration, and report best practices.

# Results of Review

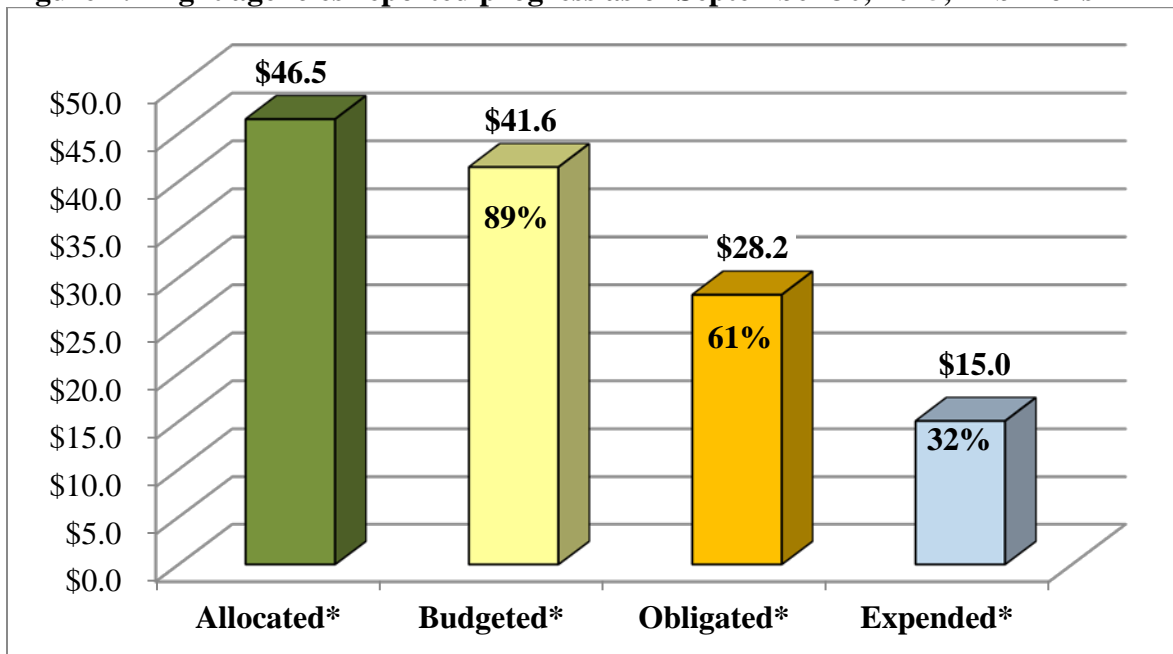
## The Agencies Had Made Progress in Expending Their Funds

The eight agencies had made progress in budgeting, obligating, and expending their allocated funds. However, the agencies' progress varied. As of September 30, 2015, the agencies had expended 32 percent, or \$15 billion, of the \$46.5 billion allocated. In addition, some agencies requested and received significant waivers from the Office of Management and Budget, which extended their expenditure deadlines.

## The Eight Agencies Reported Overall Financial Progress

The eight agencies reported overall financial progress for their disaster relief funds, including amounts allocated, obligated, budgeted, and expended, as shown in figure 2.

**Figure 2: Eight agencies reported progress as of September 30, 2015, in billions**



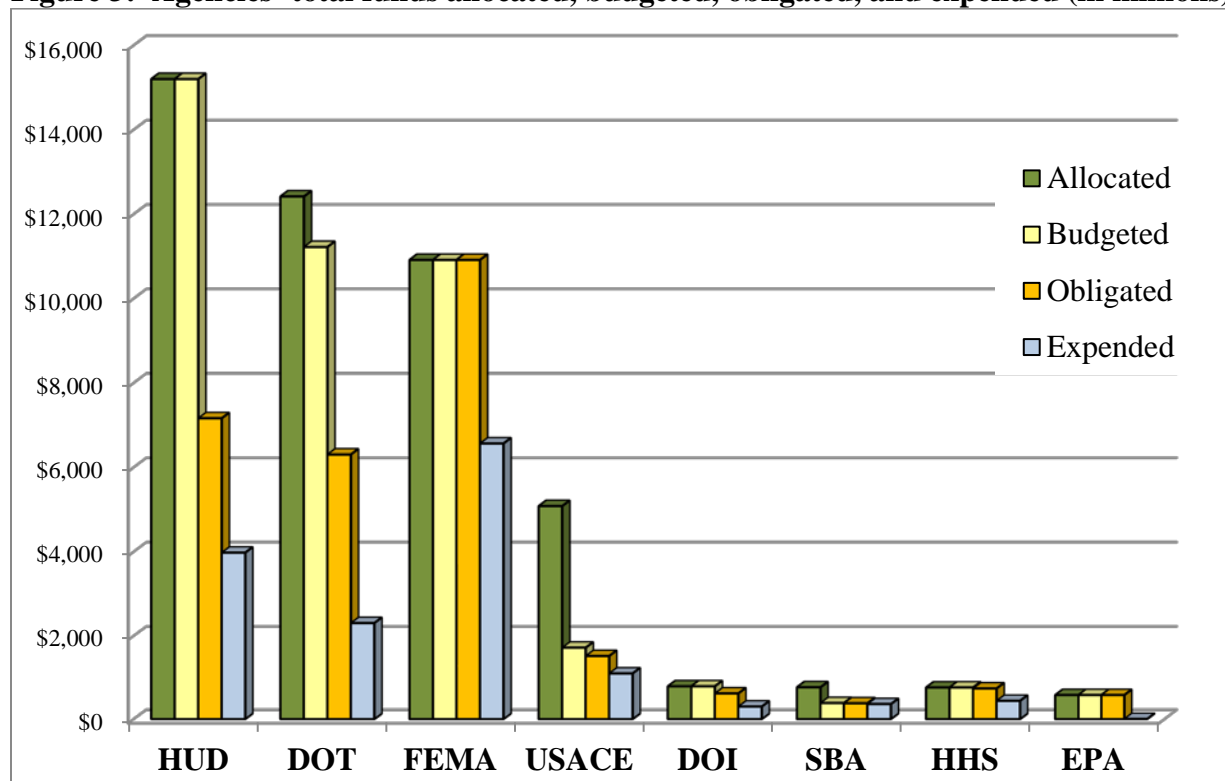
- \* Allocated - The amount an agency was authorized to carry out the purposes of the disaster relief appropriation.
- Budgeted - Amounts the agencies set aside for disaster relief financial obligations and expenditures.
- Obligated - Disaster relief amounts for which the agencies entered into a binding agreement or definite commitment that will result in an outlay, immediately or in the future.
- Expended - Amounts agencies disbursed on disaster relief financial obligations.

## Individual Agency Progress Varied

Although Congress passed the Act on January 29, 2013, three agencies had not fully budgeted their funds, six agencies had not fully obligated their funds, and six agencies had disbursed less than 50 percent of their funds as shown in figure 3. However, the Act did not set an obligation or

expenditure deadline for six agencies (DOT, FEMA, USACE, DOI,<sup>4</sup> SBA, and EPA). One agency, EPA, had not spent a significant portion of its disaster relief funds because it had project matching requirements and required grantees to spend matching funds first. As of September 30, 2015, the eight agencies had yet to obligate \$18.3 billion (39 percent) and expend \$31.5 billion (68 percent).

**Figure 3: Agencies’ total funds allocated, budgeted, obligated, and expended (in millions)**



### Agencies Reported Their Status on Meeting Obligation Deadlines

The Act set obligation deadlines for three agencies (HUD, HHS, and DOI - National Park Service) as shown in table 2.

**Table 2: Reported obligation status of agencies with an obligation deadline**

| Agency  | Allocated<br>(in thousands) | Obligated<br>(in thousands) | Deadline  |
|---|-----------------------------|-----------------------------|-----------|
| <b>HUD</b>  | \$15,200,000                | \$7,161,870                 | 9/30/2017 |
| <b>HHS</b>  | 759,121                     | 735,270                     | 9/30/2015 |
| <b>DOI - National Park Service - Historic Preservation Fund</b> | 47,489                      | 47,399                      | 9/30/2015 |

<sup>4</sup> Most of DOI’s funding did not have an obligation deadline. See table 1

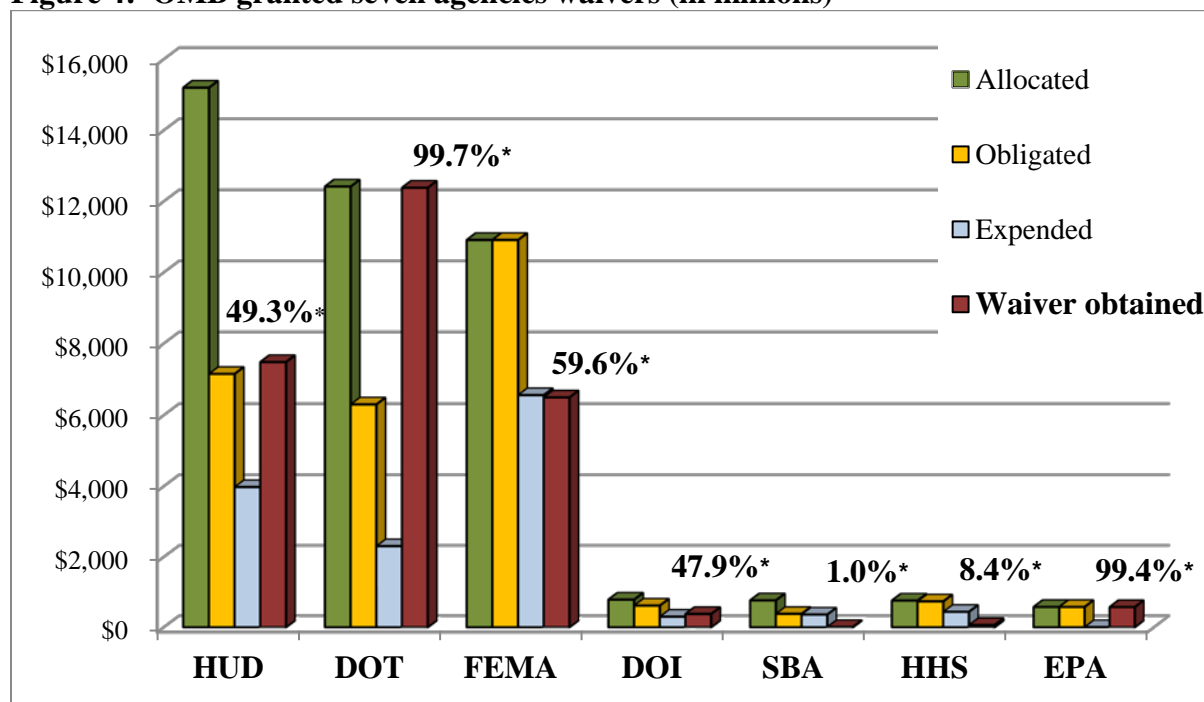


HUD stated that it expected to meet its obligation deadline but would continue to obligate grants up to its deadline of September 30, 2017. HHS had not obligated all of its funds. According to HHS, it plans to transfer its unobligated balance of \$23.85 million to its “Nonrecurring expenses fund” as the 2008 Appropriations Act<sup>5</sup> allowed “unobligated balances of expired discretionary funds appropriated for this or any succeeding fiscal year from the General Fund of the Treasury to Department of Health and Human Services by this or other Act may be transferred...into the Fund: *Provided Further*, That amounts deposited in the Fund Shall be available until expended....” DOI met the obligation deadline for most of its funds but had not obligated \$90,046 by the deadline.

### Agencies Requested Significant Waivers<sup>6</sup>

Seven of the eight agencies requested and received expenditure waivers totaling \$27.4 billion as shown in figure 4.<sup>7</sup> The agencies requested the waivers because the Act required the agencies’ grantees to expend their funds within 24 months and the agencies indicated that their grantees could not meet this requirement. The Office of Management and Budget (OMB) granted the waivers in July and October of 2013 and August 2015.

**Figure 4: OMB granted seven agencies waivers (in millions)**



\* The percentage amount reported was calculated based on the waiver obtained amount divided by the allocated amount.

<sup>5</sup> Public Law 110-161, Division G, Title II, Section 223

<sup>6</sup> “Waiver” means the authority granted by OMB to expend funds beyond the 24-month statutory period.

<sup>7</sup> According to OMB, these agencies’ programs were determined to be long-term by design and impractical to expend funds within the 24-month period.

Two agencies, DOT and FEMA, requested and obtained waivers for significant amounts of their funding as shown in figure 4. While these agencies initially anticipated the need for such waivers, they were able to obligate a significant amount and expend a portion of their funds as of September 30, 2015.

### **Conclusion**

Although the eight agencies had made progress, some agencies had not fully budgeted, obligated, and expended their disaster relief funds. We recommend that CIGIE and the OIGs work with Congress and the agencies to ensure that the remaining funds are budgeted, obligated, and expended in a timely manner. In addition, seven of the eight agencies requested and received waivers totaling more than \$27 billion. Based on the agencies' current rate of obligations and expenditures, we recommend that CIGIE provide this report to OMB for it to consider when it grants future disaster relief fund waivers.

## The OIGs' and Agencies' Monitoring Varied

Both the OIGs and agencies monitored their disaster relief funds and activities, but the extent and type of monitoring varied.

### The Eight OIGs Issued 60 Reports

As of December 2015, the eight OIGs issued 60 reports covering funds totaling more than \$12.5 billion as shown in table 3.<sup>8</sup> The 60 OIG reports included findings that contained questioned costs of more than \$488 million and identified more than \$887 million at risk.

**Table 3: OIGs' reports issued by agency as of December 2015**

| Agency        | OIG | Reports   | Funds reviewed<br>(in thousands) | Questioned costs<br>(in thousands) | Funds at risk<br>(in thousands) |
|---------------|-----|-----------|----------------------------------|------------------------------------|---------------------------------|
| HUD           | HUD | 14        | \$923,710                        | \$446,117                          | \$341,162                       |
| DOT           | DOT | 3         | 3,827,118                        | 0                                  | 0                               |
| FEMA          | DHS | 23        | 7,626,941                        | 31,078                             | 484,939                         |
| USACE         | DoD | 1         | 81,450                           | 0                                  | 34,160                          |
| DOI           | DOI | 5         | 49,611                           | 10,839                             | 0                               |
| SBA           | SBA | 6         | 13,660                           | 520                                | 27,563                          |
| HHS           | HHS | 5         | 76,100                           | 0                                  | 0                               |
| EPA           | EPA | 3         | 459                              | 0                                  | 0                               |
| <b>Totals</b> |     | <b>60</b> | <b>\$12,599,049</b>              | <b>\$488,554</b>                   | <b>\$887,824</b>                |

### Agencies' Monitoring Varied

The eight agencies' monitoring varied, as shown in table 4, and consisted of one or more of the following types:

- Formal monitoring - consisting of issued monitoring reports.
- Informal monitoring - consisting of visits, meetings, phone calls, and other technical assistance.
- Contractor monitoring - consisting of the agency's contracting with an external entity to provide oversight and monitoring.

<sup>8</sup> See appendix B for a listing of the OIGs' reports.

**Table 4: Agency-reported monitoring types**

| <b>Agency</b> | <b>Formal</b> | <b>Informal</b> | <b>Contractor</b> |
|---------------|---------------|-----------------|-------------------|
| <b>HUD</b>    | X             | X               |                   |
| <b>DOT</b>    | X             |                 | X                 |
| <b>FEMA</b>   | X             | X               |                   |
| <b>USACE</b>  | X             | X               |                   |
| <b>DOI</b>    | X             | X               |                   |
| <b>SBA</b>    | X             |                 |                   |
| <b>HHS</b>    | X             | X               |                   |
| <b>EPA</b>    | X             |                 |                   |

## Our Noted Observations and Concerns

The review identified observations and common concerns regarding contracting, the significant risk of duplicate assistance, and OIG oversight funding. In addition, the review made suggestions for and noted best practices concerning the need to increase coordination, data sharing and matching, and the use of geospatial and geographical information.

### OIGs Reported Contracting Issues

Contracting problems existed at several agencies. Four OIGs reported on contracting issues and issued 24 reports, which contained questioned costs and funds at risk as shown in table 5. The number of contracting issues indicated that contracting was not only a continuing problem for HUD,<sup>9</sup> but also a problem for three other agencies.

**Table 5: OIGs' reported contracting audits as of December 2015**

| Agency        | OIG | Contracting audits | Questioned costs (in thousands) | Funds at risk (in thousands) |
|---------------|-----|--------------------|---------------------------------|------------------------------|
| HUD           | HUD | 6                  | \$202,926                       | \$ 13,601                    |
| FEMA          | DHS | 13                 | 20,964                          | 218,051                      |
| USACE         | DoD | 1                  | 0                               | 34,160                       |
| DOI           | DOI | 4                  | 10,839                          | 0                            |
| <b>Totals</b> |     | <b>24</b>          | <b>234,729</b>                  | <b>265,812</b>               |

The 24 reports noted the problems as shown in table 6.

**Table 6: OIGs' reported contracting issues identified by agency**

| Issues  | Agency |      |       |     |
|---|--------|------|-------|-----|
|   | HUD    | FEMA | USACE | DOI |
| Lacked independent cost or price analysis                                 | X      | X    |       | X   |
| Billed outside the scope of work or did not ensure contractor performance | X      | X    | X     |     |
| Lacked competitive procedures or full and open competition                | X      | X    |       | X   |
| Double billings, unsupported labor costs, and other issues                | X      | X    |       | X   |
| Lacked a written contract or required contract provisions                 | X      | X    |       |     |
| Unsupported price increases, including amendments and change orders       | X      | X    |       |     |
| Used prohibited cost-plus-a-percentage-of-cost contract                   |        | X    |       |     |
| Did not follow small purchase procedures                                  | X      |      |       |     |
| Lacked verification of contractor eligibility, including debarment checks | X      |      |       |     |

<sup>9</sup> See HUD OIG audit report 2013-FW-0001, Generally, HUD's Hurricane Disaster Recovery Program Assisted the Gulf Coast States' Recovery; However, Some Program Improvements Are Needed, issued March 28, 2013.

According to the OIGs, the issues occurred because the agencies and grantees (1) did not understand Federal contracting regulations and cost principles and (2) lacked internal controls over procurement processes. As a result, the agencies and grantees did not know whether they received the best value and greatest overall benefit from their various disaster relief procurement contracts, amendments, and change orders.

### Multiple Funding Sources Increased the Risk of Duplication of Benefits

In addition to the funding provided by the Act to multiple agencies to assist in the complex task of disaster recovery, other funding sources existed, such as private insurance, nonprofits, and local governments. The various entities' funding overlap increased the risk of recipients receiving duplicate benefits from multiple sources for the same purpose. The eight agencies' services generally overlapped as shown in table 7.

**Table 7: General services funded by the eight agencies**

| Services funded   | Agency |     |      |       |     |     |     |     |
|---|--------|-----|------|-------|-----|-----|-----|-----|
|   | HUD    | DOT | FEMA | USACE | DOI | SBA | HHS | EPA |
| Debris removal and demolition   | X      | X   | X    | X     | X   | X   | X   | X   |
| Public facilities and parks, infrastructure, and transportation systems               | X      | X   | X    | X     | X   |     | X   | X   |
| Emergency response services for health care, shelter, food, and water                 | X      |     | X    | X     |     |     | X   |     |
| Childcare providers and family health services  | X      |     | X    |       |     | X   | X   |     |
| Restoration of services, electricity, communication, water, sewer, and public transit | X      | X   | X    |       |     |     |     | X   |
| Housing assistance and loans  | X      |     | X    |       |     | X   |     |     |
| Hospitals and medical and research facilities   | X      |     | X    |       |     |     | X   |     |
| Business assistance and economic development  | X      |     |      |       |     | X   |     |     |

Even though CIGIE has a Disaster Assistance Working Group, additional coordination is needed among the OIGs. For example, during this review, meetings between HUD OIG and HHS OIG found that both agencies funded repairs to hospitals and paid hospital staff wages, two previously unknown areas of program overlap. Both OIGs held additional meetings and began work to determine whether a duplication of benefits had occurred.

In addition, OIG oversight would be improved if OIGs had access to and the ability to share recipients' data. For example, allowing OIGs to share data would improve the oversight process

and allow Federal agencies to avoid making improper payments to recipients. OIGs also need access to data from non-Federal entities, such as insurance companies, nonprofits, and local governments. Obtaining and analyzing these data uncovers unreported or undetected duplicate assistance. For example, when FEMA matched its data to a nonprofit’s insurance data and a corporate for-profit’s data, it found more than 29,000 potential duplicate recipients. However, obtaining a data-matching agreement among OIGs, Federal agencies, and outside entities can be a complex and time-consuming process due to the requirements of the Computer Matching and Privacy Protection Act of 1988 and the Improper Payments Elimination and Recovery Improvement Act of 2012.

### **Additional Analytical Tools Are Available To Determine Eligibility**

Geospatial and geographical information systems (GIS) are additional analytical tools that OIGs can use to determine applicant or project eligibility based on location.<sup>10</sup> GIS can be used to map areas and determine whether agencies provided assistance only to areas impacted by Hurricane Sandy and other disasters. For example, HUD OIG reported that public housing agencies had a few public housing buildings in a flood zone damaged by Hurricane Sandy and the buildings lacked flood insurance. Using GIS analysis, HUD OIG showed that nationally more than 11,000 HUD-funded public housing buildings were located within a FEMA-designated flood zone. GIS can also be used in disaster management and to reduce future disaster risk.<sup>11</sup>

### **Funding for OIG Oversight Varied**

The Act’s funding and obligation deadlines for the eight OIGs varied as shown in table 8. Three OIGs (DoD, DOI, and EPA) received no additional oversight funds in the Act, but one of the OIGs (DOI) received funding from its agency.<sup>12</sup>

**Table 8: The Act’s allocation of funding and obligation deadlines for the eight OIGs**

| <b>OIG</b> | <b>Allocation<br/>(in thousands)</b> | <b>Expended<br/>(in thousands)</b> | <b>Obligation deadline</b> |
|------------|--------------------------------------|------------------------------------|----------------------------|
| HUD        | \$9,500                              | \$3,584                            | 9/30/2017                  |
| DOT        | 5,700                                | 604                                | None                       |
| DHS        | 2,850                                | 2,850                              | None                       |
| DoD        | 0                                    | Not applicable                     | Not applicable             |
| DOI        | 0                                    | Not applicable                     | Not applicable             |
| SBA        | 4,750                                | 1,813                              | None                       |
| HHS        | 5,587                                | 4,616                              | 9/30/2015                  |
| EPA        | 0                                    | Not applicable                     | Not applicable             |

<sup>10</sup> Geospatial information is information about a specific location on earth. GIS is often described as a computerized system that facilitates data entry, storage, analysis, and presentation, especially for spatial (georeferenced) data.

<sup>11</sup> Use of Geospatial Information in Auditing Disaster Management and Disaster-Related Aid, issued by the International Organization of Supreme Audit Institutions

<sup>12</sup> DOI allocated \$2.43 million to its OIG to conduct oversight of its programs, and DOI OIG had expended \$1.09 million.

Two OIGs (HUD and HHS) and one agency (HUD) expressed concerns that their oversight funds would expire before grantees fully expended their funds because the agencies had obtained and would grant waivers to grantees. For example, HUD decided to award grants up to the agency's obligation deadline of September 30, 2017, and give grantee waivers as needed until 2022. Yet, neither HUD nor HUD OIG will have salary and oversight funds available after September 30, 2017, due to agency obligation deadlines. Thus, HUD created a funding shortage for itself and HUD OIG.

### **Conclusion**

To address the observed contracting concerns, we recommend that CIGIE work with the agencies and Congress to ensure agencies, grantees, and contractors comply with Federal contracting requirements. We also recommend that the OIGs encourage the agencies to provide technical assistance covering Federal contracting requirements. To address the significant risk of duplication of benefits, we recommend that CIGIE encourage the various OIGs to continue to meet at the working group level to identify and address areas of potential duplication. Data matching and GIS are best practices to prevent duplicate applicant and project assistance. However, obtaining data-matching agreements can be a complex and time-consuming process. Thus, we recommend that CIGIE and the OIGs continue to work with Congress to amend the Inspector General Act of 1978 to exempt the OIGs from these requirements. Oversight funding for OIGs varied, and in a few cases, the funds had expired or would expire before agency's grantees expended all of the funds. As a result, we recommend that CIGIE and the various OIGs work with Congress to ensure that (1) each OIG receives separate oversight and monitoring funding for each agency's disaster relief allocation and (2) the OIGs' oversight funding does not expire before the agencies and their grantees expend all of their funds.



# Scope and Methodology

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This collaborative CIGIE cross-cutting initiative involved eight OIGs, including

- HUD OIG,
- DOT OIG,
- DHS OIG - Office of Emergency Management Oversight,
- DoD OIG,
- DOI OIG,
- SBA OIG,
- HHS OIG, and
- EPA OIG.

The Disaster Relief Appropriations Act, 2013, allocated \$50.5 billion to 19 Federal agencies<sup>13</sup> to aid in recovery from Hurricane Sandy and other disasters. We reviewed eight agencies for which Congress had allocated at least \$500 million each in the Act. For DHS, we limited the agency's financial status to only FEMA's Disaster Relief Fund since all other DHS agencies received less than \$500 million. For DoD, we limited our review to USACE since all other DoD agencies received less than \$500 million.<sup>14</sup> These eight agencies received \$46.5 billion, and their funding totaled more than 90 percent of the total congressional funding after sequestration reductions.

Our review covered January 29, 2013, when Congress enacted the Disaster Relief Appropriations Act, through September 30, 2015. We expanded the scope as necessary to complete the review. We performed our review from October 2, 2015, through April 25, 2016. We and the other OIGs performed our work in offices located in Washington, DC, New York, Virginia, and Texas.

To accomplish our objective, we reviewed applicable public laws, principles of Federal appropriations law, Federal Register notices, and OMB waivers. We coordinated with the other seven OIGs and provided these OIGs a review program, which required them to obtain agency financial data, OIG and agency monitoring reports, and other agency information. For monitoring, one agency provided only limited access to its monitoring reports, and another OIG summarized its agency's monitoring results. The OIGs interviewed their agencies' management for additional information as needed. We relied on the information reported to us by the agencies and their OIGs. We performed limited verification of the data by comparing the data to financial data we obtained from the Recovery Accountability and Transparency Board.<sup>15</sup>

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<sup>13</sup> Appendix A lists the 19 agencies and their allocated funds.

<sup>14</sup> Although DoD OIG has oversight responsibility for USACE, other entities such as the U.S. Army Audit Agency, Defense Contract Audit Agency, and the U.S. Army Corps of Engineers Office of Inspector General also have oversight responsibility.

<sup>15</sup> The Recovery Accountability and Transparency Board was mandated by Congress to use its resources to detect and remediate waste, fraud, and abuse in the obligation and expenditure of Hurricane Sandy funds.

Although this report contains data from eight participating agencies and their OIGs, HUD OIG compiled the data and reached the conclusions and recommendations contained in this report. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our review objectives. Further, we provided the draft report to each of the seven other OIGs for review before report issuance.

# Appendixes

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## Appendix A

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### Amounts Congress Allocated

| Agency   | Public Law 113-2<br>total amount<br>(in millions) |
|--|---|
| U.S. Department of Housing and Urban Development | \$16,000  |
| U.S. Department of Transportation                | 13,070  |
| U.S. Department of Homeland Security             | 12,072  |
| U.S. Army Corps of Engineers                     | 5,350   |
| U.S. Department of the Interior                  | 829   |
| Small Business Administration                    | 804   |
| U.S. Department of Health and Human Services     | 800   |
| Environmental Protection Agency                  | 608   |
| U.S. Department of Commerce                      | 326   |
| U.S. Department of Veterans Affairs              | 237   |
| U.S. Department of Agriculture                   | 228   |
| U.S. Department of Defense--Military             | 113   |
| U.S. Department of Labor                         | 25  |
| U.S. Department of Justice                       | 21  |
| National Aeronautics and Space Administration    | 15  |
| General Services Administration                  | 7   |
| Smithsonian Institution                          | 2   |
| Social Security Administration                   | 2   |
| Legal Services Corporation                       | 1   |
| <b>Total</b>                                     | <b>50,510</b>                                     |

## Appendix B

### Reports Issued by the Eight OIGs

| Agency | OIG | Report number       | Issued     |
|--------|-----|---------------------|------------|
| HUD    | HUD | 2014-KC-1002        | 1/29/2014  |
| HUD    | HUD | 2014-PH-1008        | 8/29/2014  |
| HUD    | HUD | 2014-PH-1009        | 9/05/2014  |
| HUD    | HUD | 2014-BO-1004        | 9/29/2014  |
| HUD    | HUD | 2015-NY-1001        | 11/24/2014 |
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| HUD    | HUD | 2015-NY-1004        | 4/23/2015  |
| HUD    | HUD | 2015-PH-1003        | 6/04/2015  |
| HUD    | HUD | 2015-NY-1007        | 6/12/2015  |
| HUD    | HUD | 2015-FW-1002        | 6/26/2015  |
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| FEMA   | DHS | OIG-14-115-D        | 7/21/2014  |
| FEMA   | DHS | OIG-14-0120-D       | 7/31/2014  |
| FEMA   | DHS | OIG-14-123-D        | 8/07/2014  |
| FEMA   | DHS | OIG-14-130-D        | 9/02/2014  |
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| FEMA   | DHS | OIG-15-116-D        | 7/21/2015  |
| FEMA   | DHS | OIG-15-128-D        | 8/20/2015  |
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| FEMA   | DHS | OIG-16-01-D         | 10/06/2015 |
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