



U.S. DEPARTMENT OF HOMELAND SECURITY **OFFICE OF INSPECTOR GENERAL**

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August 14, 2024

FINAL REPORT

FEMA's Inadequate Oversight Led to Delays in Closing Out Declared Disasters





OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Washington, DC 20528 | www.oig.dhs.gov

August 14, 2024

MEMORANDUM FOR: The Honorable Deanne Criswell
Administrator
Federal Management Agency

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V CUFFARI** Digitally signed by JOSEPH V CUFFARI
Inspector General Date: 2024.08.14 12:58:52 -04'00'

SUBJECT: *FEMA's Inadequate Oversight Led to Delays in Closing Out Declared Disasters*

Attached for your action is our final report, *FEMA's Inadequate Oversight Led to Delays in Closing Out Declared Disasters*. We incorporated the formal comments provided by your office.

The report contains two recommendations aimed at improving the closeout of declared disasters. Your office concurred with both recommendations. Based on information provided in your response to the draft report, we consider recommendation 1 open and unresolved. As prescribed by Department of Homeland Security Directive 077-01, *Follow-Up and Resolutions for the Office of Inspector General Report Recommendations*, within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for the recommendation. Also, please include responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation. Until your response is received and evaluated, the recommendation will be considered open and unresolved.

We consider recommendation 2 open and resolved. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Please send your response or closure request to OIGAuditsFollowup@oig.dhs.gov.

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please contact me with any questions, or your staff may contact Kristen Bernard, Deputy Inspector General, at (202) 981-6000.

Attachment



DHS OIG HIGHLIGHTS

FEMA's Inadequate Oversight Led to Delays in Closing Out Declared Disasters

August 14, 2024

Why We Did This Audit

FEMA manages numerous disaster declarations, with billions of dollars in obligated funding. We reviewed disaster declarations that had been open for more than 10 years (as of October 2022) to determine to what extent FEMA manages closeout of declared disasters, per Federal regulations and FEMA program requirements.

What We Recommend

We made two recommendations to improve FEMA's closeout of declared disasters.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at: DHS-OIG.OfficePublicAffairs@oig.dhs.gov.

What We Found

The Federal Emergency Management Agency (FEMA) did not ensure that it closed out disaster declarations in a timely manner. We reviewed 79 disaster declarations and identified 26 programs with nearly \$9.4 million in unliquidated funds that remained open beyond their approved periods of performance. These programs included public assistance, individual assistance, and hazard mitigation grant programs that were awarded in 2012 or earlier. This situation is problematic because costs incurred after the period of performance ends are not reimbursable.

Additionally, FEMA extended 41 program periods of performance or closeout liquidation periods without detailed documented justification, as required. These programs represent more than \$7 billion in unliquidated funds that could potentially be returned to the Disaster Relief Fund. These extensions delayed project closures by up to 16 years, which, in some cases, resulted in time expended for administrative requirements equaling or exceeding the recipients' time to perform actual repair or construction work.

These issues occurred because FEMA Regional officials did not follow the closeout process. Also, Federal regulations and FEMA guidance provide no incentive to close out grants in a timely manner or consequences for failure to do so. Without improved oversight and stronger policies, billions of dollars of unliquidated funds that could otherwise be returned to the Disaster Relief Fund will remain obligated to state, territorial, tribal, or local governments and unavailable for use in providing relief in connection with current disasters.

FEMA Response

FEMA concurred with both of our recommendations. Appendix B contains FEMA's management response in its entirety.



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Abbreviations

C.F.R.	Code of Federal Regulations
CLP	closeout liquidation period
DRF	Disaster Relief Fund
FEMA	Federal Emergency Management Agency
HMGP	hazard mitigation grant program
IA	individual assistance
IFMIS	Integrated Financial Management Information System
OCFO	Office of the Chief Financial Officer
PA	public assistance
POP	period of performance



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Background

Under the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, Title 42 of the United States Code (U.S.C.) § 5121, et seq., as amended (Stafford Act), the Federal Emergency Management Agency (FEMA) provides Federal assistance following presidentially declared major disasters or emergencies when the magnitude of an incident exceeds affected state, territorial, tribal, or local government capabilities to respond or recover. FEMA provides this assistance in the form of awards (grants) under three main programs: public assistance (PA), hazard mitigation grant program (HMGP), and individual assistance (IA). In administering these grants, FEMA must comply with government-wide rules pertaining to all Federal assistance.¹

Congress appropriates money for disaster response in the Disaster Relief Fund (DRF). FEMA manages the DRF and uses it to direct, coordinate, manage, and fund eligible response and recovery efforts pursuant to the Stafford Act. However, given a significant increase in the number of natural disasters FEMA responds to annually, recipients' needs may exceed available appropriations. Specifically, as of July 31, 2023, FEMA projected the DRF would have a \$4.3 billion deficit at the end of September 2023.² When the DRF is projected to be insufficient to meet Stafford Act requirements, FEMA must prioritize lifesaving and life-sustaining activities. FEMA prioritizes response and urgent recovery efforts without interruption, but new obligations not necessary for these activities are paused under a procedure known as Immediate Needs Funding. Because of the DRF deficit, the FEMA Administrator implemented Immediate Needs Funding in response to Hurricane Idalia in September 2023.

According to FEMA Manual 205-0-1, *Grants Management*, the work under each grant should occur within a certain timeframe, known as the period of performance (POP). Costs incurred after the end of the POP are not allowable under the grant. In some cases, FEMA issues POP extensions at the request of the recipient.³ Once the POP has expired or when all projects associated with the program are completed, FEMA considers the grant ready for closeout. Within 90 days⁴ after the POP has ended, a timeframe known as the closeout liquidation period (CLP), the recipient must submit to the applicable FEMA Regional office all financial performance and other reports required as a condition of the grant. Once the FEMA Regional office reviews and approves final reports and analyses, it performs a final financial reconciliation, deobligates any remaining grant

¹ Title 2 of the Code of Federal Regulations (C.F.R.) Part 200 applies to FEMA awards for declarations issued on or after December 26, 2014. However, FEMA regulations in 44 C.F.R. Part 13 and related Office of Management and Budget circulars and regulations referenced therein continue to govern declarations and awards made before December 26, 2014, including those declarations within our scope.

² FEMA's August 8, 2023 *Disaster Relief Fund: Monthly Report*.

³ Recipients are the state, territorial, tribal, or local governments that receive an award directly from FEMA to carry out an activity under a FEMA assistance program.

⁴ For awards made before November 12, 2020, including those declarations within our scope, all of a recipient's final program performance, financial, and other reports as required by the terms and conditions of the Federal award are due no later than 90 calendar days after the end date of the POP.



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funds, and notifies the Office of the Chief Financial Officer (OCFO). After the OCFO reviews and approves the information provided, the OCFO processes the closure and closes the grant through the Integrated Financial Management Information System (IFMIS).⁵ Any funds deobligated during this process are returned to the DRF, where they may be used for future disaster responses.

Figure 1. Generalized Closure Procedure for Grant Programs



Source: Department of Homeland Security Office of Inspector General analysis of FEMA’s program closeout process

Once all the authorized grant programs associated with a disaster are closed, the FEMA Regional office requests that the OCFO close the disaster declaration/FEMA State Agreement. The OCFO then confirms that all grant programs under the disaster are closed and closes out the disaster declaration/FEMA State Agreement and notifies the FEMA Regional office. The FEMA Regional office then notifies the recipient of the closure.

As of October 2022, FEMA estimated that 847 disaster declarations with approximately \$73 billion in unliquidated funds remained open. For this audit, we focused on the 79 open disaster declarations⁶ from this list that were declared in 2012 or earlier. These 79 declarations had 89 authorized grant programs open as of October 2022 and totaled \$8.3 billion in unliquidated funds (i.e., unliquidated obligations). During the audit, FEMA completed the closure of 13 declarations and closed 16 grant programs associated with open declarations in our scope, returning an estimated \$5.7 million to the DRF.

We conducted this audit to determine to what extent FEMA manages closeout of declared disasters in accordance with Federal regulations and FEMA program requirements.

⁵ The IFMIS is FEMA’s official accounting system that maintains all financial data for both internal and external financial reporting.

⁶ As shown in Appendix C, we determined FEMA had actually closed 5 of the 79 declarations it reported as open well before 2022.



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Results of Audit

FEMA did not ensure it closed out disaster declarations in a timely manner. Specifically, we reviewed 79 disaster declarations and identified 26 programs with nearly \$9.4 million in unliquidated funds that remained open beyond their approved POPs. These programs included PA, IA, and HMGP grant programs that were awarded in 2012 or earlier. This situation is problematic because costs incurred after the POP ends are not reimbursable.

Additionally, FEMA extended 41 programs' POP or CLP without detailed documented justification, as required. These programs represent more than \$7 billion in unliquidated funds that could potentially be returned to the DRF. These extensions delayed project closures by up to 16 years, which, in some cases, resulted in time expended for administrative requirements equaling or exceeding the recipients' time to perform actual repair or construction work.

These issues occurred because FEMA Regional officials did not follow the closeout process. Also, Federal regulations and FEMA guidance provide no incentive to close out grants in a timely manner or consequences for failure to do so. Without improved oversight and stronger policies, billions of dollars of unliquidated funds that could otherwise be returned to the DRF will remain obligated to state, territorial, tribal, or local governments and unavailable for use in providing relief in connection with current disasters.

FEMA Did Not Close Programs After Periods of Performance Expired

FEMA did not close out grant programs in a timely manner after their POPs expired. Per 44 C.F.R. § 13.50, the Federal agency will close out the award when it determines completion of all applicable administrative actions and required work.⁷ The expiration of the POP drives the program closeout timeline, including FEMA's ability to approve extensions, unless work under a grant award is completed earlier. Because the POP sets the period during which allowable costs may be incurred, costs incurred after the end of the POP are not allowable under the award.⁸ For awards made before November 12, 2020 (including all those in our audit scope), FEMA *should* make every effort to complete closeout actions no later than 1 year after receipt and acceptance of all final reports.⁹ If the recipient does not perform all requirements under the terms and conditions of the award or does not submit required final reports, FEMA is permitted to initiate administrative closeout. Orderly and accurate closeout processes ensure accountability for grant dollars awarded, document FEMA decision making, and demonstrate compliance with Federal requirements.

⁷ 44 C.F.R. § 13.50(a) (in effect for disasters within our scope, as discussed in footnote 1).

⁸ FEMA Manual 205-0-1, *Grants Management*.

⁹ Under guidance for awards made on or after November 12, 2020, FEMA *must* close a program within 1 year of the end of the POP even when a recipient does not complete its closeout requirements, resulting in more timely closure of declarations. This is FEMA's standard closeout process.



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As of June 30, 2023, 26 of the 89 (29 percent) FEMA grant programs within our scope remained open after their POPs expired. All 26 program POPs were expired by at least 12 months and, based on our review, none received an extension from FEMA. Although the 26 programs' POPs had expired and the programs passed the 90-day CLP by as much as 68 months, FEMA did not use its authority to either extend the POP prior to its expiration or administratively close out the programs. This situation is problematic because costs incurred after the POP ends are not reimbursable, according to FEMA Manual 205-0-1 *Grants Management*. These 26 grant programs are associated with 26 separate disaster declarations and involve nearly \$9.4 million in unliquidated funds (see Table 1) that could potentially be deobligated and returned to the DRF.

Table 1. Open Programs with Expired POPs

Declaration	Declaration Date	Expired Program	POP Date	Months Past POP as of June 2023	Unliquidated Obligation as of June 2023
1895DR	Mar 2010	HMGP	Apr 2022	14	\$243,019
1995DR	Jun 2011	PA	Dec 2017	65	\$954,973
4026DR	Sep 2011	PA	Sep 2019	45	\$271,353
4028DR	Sep 2011	HMGP	Jun 2022	12	\$208
4087DR	Oct 2012	HMGP	Jul 2021	23	\$0
4089DR	Nov 2012	PA	Nov 2020	31	\$702,273
1807DR	Oct 2008	PA	Aug 2017	69	\$3,132
1939DR	Sep 2010	PA	May 2020	36	\$407,645
1946DR	Oct 2010	PA	Jun 2021	24	\$0
1949DR	Nov 2010	PA	Jul 2017	71	\$10,203
4017DR	Aug 2011	PA	Apr 2022	14	\$3,252,710
4031DR	Sep 2011	PA	Jun 2022	12	\$1,061,970
1604DR	Aug 2005	HMGP	Sep 2019	17	\$95,522
1841DR	May 2009	HMGP	Mar 2022	14	\$3,888
1912DR	May 2010	HMGP	Mar 2022	14	\$5
1935DR	Aug 2010	HMGP	Aug 2019	46	\$0
4047DR	Nov 2011	PA	Dec 2021	17	\$1,222,901
4079DR	Aug 2012	PA	Apr 2022	14	\$0
1586DR	Apr 2005	PA	Sep 2020	33	\$4,151
1660DR	Sep 2006	PA	Sep 2020	33	\$16,089
1884DR	Mar 2010	PA	Apr 2022	14	\$480,129
1888DR	Mar 2010	PA	Mar 2018	63	\$566,489
1952DR	Jan 2011	PA	Dec 2021	17	\$57,623
1967DR	Apr 2011	PA	Dec 2020	29	\$0



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Declaration	Declaration Date	Expired Program	POP Date	Months Past POP as of June 2023	Unliquidated Obligation as of June 2023
1968DR	Apr 2011	PA	Apr 2019	50	\$2
4094DR	Nov 2012	HMGP	Jan 2022	17	\$86,753
Total					\$9,441,038

Source: DHS OIG analysis of expired POPs

Based on our review, this occurred because FEMA Regional officials' oversight of the closeout process was insufficient. Further, the open-ended nature of the guidance under 44 C.F.R. provides no incentive for FEMA to close out grants made before November 12, 2020, in a timely manner or consequences for failure to do so. In addition, the guidance provides no incentive or direction for recipients or FEMA to submit and collect final reports to close out disaster declarations in a timely manner, which increases the potential for waste and abuse of funds.

FEMA Approved Multiple POP and CLP Extensions

FEMA maintained inconsistent information when documenting its approval of time extensions that delayed the closeout of older disasters. Specifically, of the 89 grant programs reviewed, 33 (37 percent) have POP extensions and 8 (9 percent) have CLP extensions. These programs represent more than \$7 billion in obligated funds that could potentially be returned to the DRF.

FEMA Extended POPs without Sufficiently Detailed and Documented Justification

Of the 33 POP extensions, FEMA approved 24 (73 percent) for PA programs and 9 (27 percent) for HMGPs. FEMA extended the POP end dates for up to 188 months (15 years, 8 months) past the initial deadline. As of June 30, 2023, these 33 programs had more than \$7 billion in unliquidated funding that could potentially be returned to the DRF. Table 2 shows the open programs in our scope that received a POP extension.

Table 2. Open Programs with POP Extensions

Declaration	Program	Initial POP End Date	Extended POP End Date	Extension Months	Unliquidated Funds as of June 2023
1603DR	HMGP	Aug 2009	May 2025	188	\$167,266,667
1603DR	PA	Aug 2009	Aug 2024	179	\$1,621,107,792
1604DR	PA	Aug 2009	Dec 2023	172	\$103,796,090
1605DR	HMGP	Aug 2009	Apr 2023	164	\$589,044
1607DR	HMGP	Sep 2009	Jun 2023	164	\$2,265,200



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Declaration	Program	Initial POP End Date	Extended POP End Date	Extension Months	Unliquidated Funds as of June 2023
1607DR	PA	Sep 2009	Apr 2023	163	\$23,036,711
1671DR	PA	Dec 2010	Jun 2023	150	\$258,919
1786DR	HMGP	Sep 2012	Feb 2025	149	\$54,385,472
1731DR	HMGP	Oct 2011	Oct 2023	143	\$819,407
1734DR	PA	Dec 2011	Jun 2023	138	\$707,992
1791DR	PA	Sep 2012	Dec 2023	135	\$35,821,666
1792DR	HMGP	Sep 2012	Dec 2023	135	\$13,818,810
1783DR	PA	Aug 2012	Jun 2023	130	\$6,462,730
1786DR	PA	Sep 2012	Apr 2023	127	\$11,717,351
1780DR	PA	Jul 2012	Dec 2022	125	\$15,008
1817DR	PA	Jan 2013	Jun 2023	125	\$858,251
4023DR	PA	Sep 2015	Dec 2025	123	\$724,681
4085DR	PA	Oct 2016	Sep 2026	119	\$4,496,721,829
1909DR	PA	May 2014	Dec 2023	115	\$18,503,813
1963DR	PA	Mar 2014	Oct 2023	115	\$3,207,379
4087DR	PA	Oct 2016	Dec 2025	110	\$8,723,778
4086DR	PA	Oct 2016	Oct 2025	107	\$359,704,171
4020DR	PA	Aug 2015	Dec 2023	100	\$21,800,591
4080DR	HMGP	Aug 2016	Dec 2025	111	\$20,010,788
1975DR	PA	May 2015	Jun 2023	97	\$2,964,888
4022DR	HMGP	Sep 2015	Sep 2023	96	\$7,916,110
4021DR	PA	Aug 2015	Jun 2023	93	\$1,333,489
4051DR	HMGP	Jan 2016	Apr 2023	87	\$161
4056DR	PA	Mar 2016	Jun 2023	87	\$39,450
4094DR	PA	Nov 2016	Dec 2023	85	\$3,302,522
4097DR	PA	Dec 2016	Dec 2023	84	\$64,582
4083DR	PA	Sep 2016	Jun 2023	81	\$4,521
4080DR	PA	Aug 2016	Apr 2023	79	\$45,303,829
Total					\$7,033,253,692

Source: DHS OIG analysis of FEMA POP extensions letters

According to guidance governing grants,¹⁰ initial POP end dates are set from the date a disaster is declared, or from the opening of the application period, and initially extend 4 years. Programs may receive POP date extensions to provide additional time for the recipient to complete work and incur allowable costs. Recipients may extend project completion end dates without seeking

¹⁰ FEMA Manual 205-0-1, *Grants Management*.



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FEMA approval, as set forth in Table 3, based on extenuating circumstances or unusual project requirements beyond the control of a subrecipient.¹¹

Table 3. Project Completion Deadline Extensions Not Requiring FEMA Approval

Type of Work	Initial Deadline (Months)	Additional Time (Months)	Total (Months)
Debris Clearance	6	6	12
Emergency	6	6	12
Permanent	18	30	48

Source: 44 C.F.R. § 206.204 (in effect for disasters within our scope, as discussed in footnote 1)

Extensions beyond the timelines in Table 3 require FEMA approval.¹² According to FEMA Manual 205-0-1, in determining whether to allow a POP extension, FEMA staff should consider whether the extension is right, allowed, necessary, reasonable, and defensible; whether the recipient has provided a sound rationale; and whether there are any other pertinent facts. FEMA's determination must be documented in writing and include the rationale for the decision. However, documentation for the POP extensions within our scope of review did not always include FEMA's rationale for the decision to extend. Instead, FEMA's POP extension approval letters contained generally vague justification to support FEMA's decision.

The following are examples of reasons FEMA provided to support approval of a POP extension:

- Declaration Declared 2005, POP Extended to December 2023
"The subrecipient notes that construction of this type and magnitude is highly susceptible to unforeseen circumstances and complicating factors that can delay the work. Further, the construction work must proceed in a methodical manner to prevent failure of the existing system while repairs are made to the other portions of the infrastructure."
- Declaration Declared 2010, POP Extended to December 2023
"Delays were related to the subrecipient requesting a scope of work change for additional funding."
- Declaration Declared 2010, POP Extended to December 2023
"Delays were related to acquiring additional information as it relates to the partial approval of the hazard mitigation proposal."

¹¹ A subrecipient is a non-Federal entity that receives a subaward from a pass-through entity (recipient) to carry out part of the FEMA award.

¹² 44 C.F.R. §§ 206.204(c)(1), (c)(2)(ii), and (d) (in effect for disasters within our scope, as discussed in footnote 1).



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FEMA extended multiple program POPs beyond the initial 4-year period without detailed, documented justification because Federal regulations and FEMA's guidelines are open-ended, and the factors for consideration when approving extensions are subjective. As a result, the potential risk for fraud, waste, and abuse increases the longer a program remains open and unliquidated funds continue to be available to recipients and subrecipients.

FEMA Extended Closeout Liquidation Periods Beyond the Required 90-day Period

FEMA approved CLP extensions for eight programs within our scope of review—six PA programs and two HMGPs. Recipients received as many as nine extensions for up to 126 months (10 years, 6 months) past the initial POP. As of June 30, 2023, these eight programs had approximately \$9.2 million in unliquidated funding that could potentially be returned to the DRF (see Table 4).

Table 4. Open Programs with CLP Extensions

Declaration	Program	POP End Date	Extended CLP End Date	# Ext	Extension Months	Unliquidated Funds June 30, 2023
1831DR	PA	Apr 2013	Oct 2023	8	126	\$1,297,183
1840DR	PA	Jun 2013	Oct 2023	9	124	\$46,544
1609DR	PA	Nov 2015	Dec 2023	7	97	\$3,792,142
1785DR	PA	Mar 2017	Dec 2023	9	81	\$816,455
4084DR	PA	Jan 2017	Jun 2023	8	77	\$1,202,829
4068DR	PA	Aug 2020	Jun 2023	5	33	\$1,161,242
1971DR	HMGP	Jun 2022	May 2023	3	11	\$840,461
1818DR	HMGP	Sep 2020	Feb 2021	1	5	\$8,776
Total						\$9,165,632

Source: DHS OIG analysis of FEMA CLP extension letters

Per FEMA Manual 205-0-1, in conjunction with 44 C.F.R. § 13.50, once the POP has expired or when all projects associated with the program are completed, FEMA considers the grant ready for closeout. During the CLP (i.e., within 90 days¹³ after the POP has ended), the recipient must submit all financial performance and other reports required as a condition of the grant to the FEMA Regional office.

¹³ For awards made before November 12, 2020, including those declarations within our scope, all of a recipient's final program performance, financial, and other reports as required by the terms and conditions of the Federal award are due no later than 90 calendar days after the end date of the POP.



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CLP extension approval letters generally had broad descriptions as justification for FEMA's extension approvals. Justifications for extension included recipient staff redirected to support other disasters, FEMA and recipients working together to review administrative costs and reconciliations, and technical issues with recipient and FEMA systems. However, although 44 C.F.R. sets a standard CLP of 90 days,¹⁴ these extensions, in some cases, resulted in CLPs equal to or in excess of the years spent performing the repair and construction work under the POP. For example:

- Declaration 1609DR was declared in October 2005, and the POP expired more than 10 years later in November 2015. FEMA extended the CLP to December 2023, more than 8 years after the end of the POP.
- Declaration 1785DR was declared in August 2008, and the POP expired nearly 9 years later in March 2017. FEMA extended the CLP to December 2023, nearly 7 years after the POP expired.
- Declaration 1831DR was declared in April 2009, and the POP expired 4 years later, in April 2013. FEMA extended the CLP to October 2023, more than 10 years after the end of the POP.
- Declaration 1840DR was declared in May 2009, and the POP expired nearly 4 years later, in June 2013. FEMA extended the CLP to October 2023, more than 10 years after the end of the POP.

Additionally, as shown in Table 4, seven of the eight programs received multiple CLP extensions—up to nine extensions in two cases. Of these, two program extensions had expired—one in February 2021 and the other in December 2022. The February 2021 deadline was never extended, but the program remains open. As for the December 2022 expiration, the recipient requested an extension in May 2023. However, FEMA has not yet approved the extension.

FEMA granted excessive CLP extensions past the 90-day requirement to submit all financial performance and other reports as a condition of the grant because Federal regulations and FEMA's guidelines are open-ended, and the nature of approving extensions is subjective. For example, FEMA officials stated that the C.F.R. does not limit the number of extensions allowed. As a result, FEMA continues to grant multiple CLP extensions in some cases. FEMA's continual extensions result in unliquidated funds that could potentially be returned to the DRF to reduce projected deficits instead remaining in administrative limbo. Further, FEMA's inadequate oversight and accountability encourage excessive use of POP and CLP extensions.

¹⁴ 44 C.F.R. § 13.50(b).



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Conclusion

As of July 2023, the DRF was projected to have a \$4.3 billion deficit by the end of fiscal year 2023.¹⁵ Continued delays in FEMA closing older disasters put an added strain on the primary source of funding for the Federal Government's disaster relief program by withholding the return of \$7.1 billion in potential monetary benefits, as detailed in Appendix D. Without stronger policies and improved oversight, FEMA risks continuing to close disaster programs in an untimely manner. Doing so prevents taxpayer dollars associated with expired or excessively extended grants from being returned to the DRF.

Recommendations

Recommendation 1: We recommend that the FEMA Administrator direct FEMA Regions to:

- begin administrative closeout of the 26 grant programs we identified with expired periods of performance to the extent permitted by the Stafford Act, for those with no pending requests for extension or lacking acceptable justifications for extension, and deobligate the associated \$9.4 million in remaining funds;
- assess and close, as appropriate, the 42 grant programs in our scope representing \$7 billion in unliquidated funding; and
- conduct a review of all authorized grant programs with expired periods of performance to determine whether to administratively closeout and deobligate remaining fund balances, to the extent permitted by the Stafford Act, for those with no pending requests for extension or lacking acceptable justifications for extension.

Recommendation 2: We recommend that the FEMA Administrator consistently apply FEMA Manual 205-0-1, *Grants Management* requirements, including that the recipient's request and FEMA's determination for extensions must be in writing and signed, and that FEMA's determination include the rationale for the decision, including how the facts meet the applicable guidelines.

Management Comments and OIG Analysis

FEMA provided management comments on a draft of this report. We included the comments in their entirety in Appendix B. We also received technical comments from FEMA on the draft

¹⁵ FEMA enacted Immediate Needs Funding (INF) on August 29, 2023, which enabled the agency to exclude an estimated \$8 billion in projected obligations and avoid this projected negative balance. At the end of fiscal year 2023, with the INF in effect, the DRF balance was a positive \$3.2 billion.



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report, and we revised the report as appropriate. FEMA concurred with both recommendations. We consider recommendation 1 open and unresolved, and recommendation 2 open and resolved pending receipt of documentation to support actions taken. A summary of FEMA's response and our analysis follows.

FEMA Response to Recommendation 1: Concur. FEMA stated its regions will review all grant programs with expired POPs considered during this audit, close any that can be closed, and deobligate any funds as appropriate by the estimated completion date of September 30, 2025.

OIG Analysis: Although FEMA concurred with the recommendation, FEMA's proposed corrective actions do not fully meet the intent of the recommendation, and therefore we consider it open and unresolved. FEMA's plan includes a review of expired programs considered during the audit and does not address our recommendation to review all authorized grant programs with expired POPs. For this recommendation to be considered open and resolved, FEMA should include all expired and open programs in its planned review and take appropriate closeout and deobligation actions.

FEMA Response to Recommendation 2: Concur. FEMA stated that it enforces compliance with FEMA Manual 205-0-1, *Grants Management*, dated November 3, 2023, by using the management review process to validate that all requests are properly documented and signed and conducts internal training on the consistent application of the manual. FEMA will send DHS OIG documentation corroborating the actions taken by the estimated completion date of February 28, 2025.

OIG Analysis: FEMA's proposed corrective action meets the intent of the recommendation. We consider the recommendation open and resolved pending receipt of the supporting documentation that shows consistent use of FEMA Manual 205-0-1, *Grants Management*.



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Appendix A: Objective, Scope, and Methodology

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107–296) by amendment to the *Inspector General Act of 1978*.

The objective of our audit was to determine to what extent FEMA manages the closeout of declared disasters in accordance with Federal regulations and FEMA program requirements. To determine our scope, we requested and obtained from FEMA’s OCFO a dataset that included 847 open declarations as of October 2022. After considering the average time for FEMA to close a declaration (7.4 years, according to the Regions’ survey responses) and the demanding circumstances that surround disasters, the team judgmentally included disasters that were declared in or before 2012 that remained open as of October 2022 in our audit scope. We reviewed 79 disasters declared between 1998 and 2012 that were still open according to FEMA (see Appendix C).

To determine the reliability of the data we used during this audit, we assessed the dataset for both completeness and accuracy. To assess the completeness of the dataset, we consulted with DHS OIG’s Data Services Division team to compare the list of open declarations received from FEMA OCFO with the list of open declarations the team retrieved from FEMA’s web-based Business Objects/Web Intelligence database. Our review of the datasets revealed immaterial variances. To assess the accuracy of the dataset, we reviewed each of the 79 declarations to confirm if they were open or closed. We determined the data in our dataset matched nearly 100 percent with what we directly observed in source documentation. After our data reliability assessments, we concluded the data was sufficiently reliable to support the findings, recommendations, and conclusions in the report.

To answer our objective, we reviewed applicable laws, regulations, FEMA guidance, policies, closeout procedures for declared disasters, and financial reports. We also reviewed prior DHS OIG, U.S. Government Accountability Office (GAO), and other related reports. We analyzed the 79 open declarations to determine the open authorized programs, POPs, projects to complete, amounts awarded, and amounts of unliquidated obligations.

In February, March, and April 2023, we conducted on-site interviews with members of FEMA Region 2, FEMA Region 4, and FEMA OCFO’s Field-Based Office, respectively, and in May 2023 we conducted an interview with the FEMA Finance Center. We held these interviews to discuss each office’s roles and processes for closing out declared disasters and to determine the status of the open declarations within our audit scope. We also corresponded with other FEMA Regions (1, 5, 6, 7, 9, and 10) to request documentation to determine the statuses of their open declarations within the audit scope.



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We assessed the internal controls significant to the audit objective, audit risk, and the potential for fraud. This included reviewing relevant FEMA policies and procedures, and interviewing personnel from FEMA Regions and OCFO. We designed our audit procedures to include steps to mitigate the risks we identified.

We conducted this performance audit from October 2022 through August 2023 pursuant to the *Inspector General Act of 1978*, 5 U.S.C. §§ 401-424, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

DHS OIG's Access to DHS Information

During this audit, FEMA provided timely responses to our requests for information and did not delay or deny access to information we requested.



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Appendix B: FEMA Comments on the Draft Report

U.S. Department of Homeland Security
Washington, DC 20472



FEMA

June 20, 2024

MEMORANDUM FOR: Joseph V. Cuffari, Ph.D.
Inspector General

FROM: Cynthia Spishak CYNTHIA
Associate Administrator SPISHAK
Office of Policy and Program Analysis

SUBJECT: Management Response to Draft Report: "FEMA's Inadequate Oversight Led to Delays in Closing Out Declared Disasters" (Project No. 22-035-AUD-FEMA)

Digitally signed by
CYNTHIA SPISHAK
Date: 2024.06.20 15:34:42
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Thank you for the opportunity to comment on this draft report. The Federal Emergency Management Agency (FEMA) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

FEMA leadership is pleased to note OIG's recognition that during—the period of this audit—FEMA completed the closure of 13 declarations and closed 16 grant programs associated with open declarations within the scope of this engagement, returning an estimated \$5.7 million to the Disaster Relief Fund (DRF). However, FEMA is concerned that several of OIG's assertions in this draft report are misleading, as it is missing critical context that gives readers a more accurate and nuanced understanding of the myriad factors that play into FEMA's processes for management of disaster declarations.

For example, the draft report asserts that FEMA granted "excessive" extensions, but makes this characterization without articulating any quantitative measures or grant standards that could be used to benchmark such a description. Further, the report only briefly mentions a few of the many reasons why programs may require extensions to their period of performance, which can range from the magnitude and complexity of the project to construction requirements, inclement weather, requirements for environmental impact reviews and other authorized and necessary regulatory, administrative, or legal actions.

In addition, FEMA actions to grant extensions to the period of performance based on extenuating circumstances were compliant with Title 44, Code of Federal Regulations §



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206.204.¹ For example, “DR-1841-KY-HMGP” and “DR-1604-MS-HMGP”— codes for declarations cited within the draft report—are both currently undergoing financial reporting reconciliation which must be completed before they can be closed. Such administrative actions are conducted beyond the expired Period of Performance (POPs) as part of the closeout process, and are required, but were not taken into consideration in the OIG’s report, along with appeals, lawsuits, or debt collection. Nor was this additional context taken into consideration when the report discusses expired POPs beyond the Closeout Liquidation Periods. “DR-4017-PR,” for instance, was under appeal and could not be closed until the appeal process was completed. However, the appeal for DR-4017-PR is now complete and the disaster is scheduled to be closed at the end of June 2024. Stating that FEMA’s Regional officials’ oversight of the closeout process was “insufficient” without acknowledging circumstances that may cause delays is misleading at best.

Moreover, the OIG’s draft report notes that the number of grant programs reviewed with extensions (42 out of 89 grant programs reviewed, or 47 percent) represent over \$7 billion in obligated funds that could be potentially returned to the DRF. However, the report does not clarify that four events from Region 2 account for nearly \$4.9 billion (or approximately 70 percent) of the total unliquidated funds, and that most of these dollars (\$4.5 billion) are for only one grant program—“DR-4085-NY”—which is in response to Hurricane Sandy. Nor does the report clarify for readers that the unliquidated balance of projects is only 12 percent of the original obligated amounts, which is a clear demonstration of FEMA’s commitment to completing the recovery from Hurricane Sandy.

It is important for readers to understand that Hurricane Sandy was a catastrophic event that resulted in nearly \$15 billion in Public Assistance (PA) grants to support the State’s recovery. The requests to extend the POPs for Hurricane Sandy were fully documented and justified based on the complex, large-scale construction projects necessary to make repairs to New York’s infrastructure, including critical tunnels, waste-water treatment plants, hospitals, and housing facilities.

As of May 2024, DR-4085-NY has an unliquidated balance \$4.3 billion. However, nearly \$2.5 billion (58 percent) of this balance related to for Section 428 PA Alternate Procedures of the “Robert T. Stafford Disaster Relief and Emergency Assistance Act”² for large permanent projects. Section 428 grants are fixed costs, intended to improve the flexibility of administering PA grants. Accordingly, the Applicant may keep any excess funds to be used for cost-effective activities that mitigate the risk of future damage, hardship, or suffering from a major disaster, and activities that improve future PA

¹ <https://www.govinfo.gov/content/pkg/CFR-2010-title44-vol1/pdf/CFR-2010-title44-vol1-sec206-204.pdf>

² <https://www.govinfo.gov/content/pkg/COMPS-2977/pdf/COMPS-2977.pdf>



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operations or planning. Therefore, \$2.5 billion from Hurricane Sandy cannot be returned to the DRF, contrary to the presumption in the OIG's draft report.

In addition, readers of OIG's report should be aware that FEMA Recovery PA Division's Program Support and Management Branch is currently developing a "Public Assistance Backlog Strategy Implementation Guide" (Guide) which, once complete, will establish a Backlog Administrative Closeout Process (BACP) that provides guidance to regional PA offices and recipients on closing large projects that are open past their project completion deadline. This Guide will be a structured, standardized framework for the BACP across all open declarations and regions, while maintaining region-specific practicality. This will enhance the efficiency and effectiveness of: (1) the closeout process; (2) resolving identified challenges; and (3) capitalizing on further development opportunities. Upon completion of this Guide, FEMA's Office of Response and Recovery will disseminate the Guide to all FEMA Regions.

The draft report contained two recommendations with which FEMA concurs. Enclosed find our detailed response to each recommendation. FEMA previously submitted technical comments addressing several accuracy, contextual, and other issues under a separate cover for OIG's consideration.

Thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions.

Enclosure



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Enclosure: Management Response to Recommendations Contained in OIG 22-035-AUD-FEMA

OIG recommended the FEMA Administrator:

Recommendation 1: Direct FEMA Regions to

- Begin administrative closeout of the 26 grant programs we identified with expired periods of performance to the extent permitted by the Stafford Act, for those with no pending requests for extension or lacking acceptable justifications for extension, and deobligate the associated \$9.4 million in remaining funds;
- Assess and close, as appropriate, the 42 grant programs in our scope representing \$7 billion in unliquidated funding; and
- Conduct a review of all authorized grant programs with expired periods of performance to determine whether to begin the administrative closeout process and deobligate remaining fund balances, to the extent permitted by the Stafford Act, for those with no pending requests for extension or lacking acceptable justifications for extension.

Response: Concur. FEMA Regions will review all grant programs with expired POPs considered during this audit, close any that can be closed, and deobligate any funds as appropriate. Estimated Completion Date (ECD): September 30, 2025.

Recommendation 2: Consistently apply FEMA Manual 205-0-1, “Grants Management” requirements, including that the recipient’s request and FEMA’s determination for extensions must be in writing and signed, and that FEMA’s determination include the rationale for the decision, including how the facts meet the applicable guidelines.

Response: Concur. FEMA enforces compliance with FEMA Manual 205-0-1, “Grants Management,” dated November 3, 2023, requirements by utilizing the management review process to validate all requests are properly documented and signed. In addition, FEMA conducts internal training on the consistent application of FEMA Manual 205-0-1. FEMA will send the OIG documentation corroborating the actions taken to address this recommendation with a request that OIG consider this recommendation resolved and closed, as implemented. ECD: February 28, 2025.



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Appendix C: Status of 79 Declarations within Audit Scope

No.	DECLARATION	REGION	STATE	INCIDENT TYPE	DECLARATION DATE	STATUS	DATE CLOSED
1	2196FS	09	HI	Fire	3/16/1998	Closed	7/22/1999
2	1236DR	05	WI	Severe Storm(s)	7/24/1998	Closed	5/12/2010
3	1545DR	04	FL	Hurricane	9/4/2004	Closed	4/6/2023
4	1561DR	04	FL	Hurricane	9/26/2004	Closed	4/4/2023
5	1586DR	09	AZ	Severe Storm(s)	4/14/2005	Open	-
6	1603DR	06	LA	Hurricane	8/29/2005	Open	-
7	1604DR	04	MS	Hurricane	8/29/2005	Open	-
8	1605DR	04	AL	Hurricane	8/29/2005	Open	-
9	1607DR	06	LA	Hurricane	9/24/2005	Open	-
10	1609DR	04	FL	Hurricane	10/24/2005	Open	-
11	1660DR	09	AZ	Severe Storm(s)	9/7/2006	Open	-
12	1664DR	09	HI	Earthquake	10/17/2006	Closed	3/6/2023
13	1671DR	10	WA	Severe Storm(s)	12/12/2006	Open	-
14	1731DR	09	CA	Fire	10/24/2007	Open	-
15	1734DR	10	WA	Severe Storm(s)	12/8/2007	Open	-
16	1763DR	07	IA	Severe Storm(s)	5/27/2008	Closed	12/12/2022
17	1780DR	06	TX	Hurricane	7/24/2008	Open	-
18	1783DR	06	NM	Severe Storm(s)	8/14/2008	Open	-
19	1785DR	04	FL	Severe Storm(s)	8/24/2008	Open	-
20	1786DR	06	LA	Hurricane	9/2/2008	Open	-
21	1791DR	06	TX	Hurricane	9/13/2008	Open	-
22	1792DR	06	LA	Hurricane	9/13/2008	Open	-
23	1807DR	02	VI	Hurricane	10/29/2008	Open	-
24	1817DR	10	WA	Flood	1/30/2009	Open	-
25	1818DR	04	KY	Severe Ice Storm	2/5/2009	Open	-
26	1831DR	04	FL	Severe Storm(s)	4/21/2009	Open	-
27	1840DR	04	FL	Severe Storm(s)	5/27/2009	Open	-
28	1841DR	04	KY	Severe Storm(s)	5/29/2009	Open	-
29	1853DR	07	NE	Severe Storm(s)	7/31/2009	Closed	9/13/2016
30	1859DR	09	AS	Earthquake	9/29/2009	Open	-



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No.	DECLARATION	REGION	STATE	INCIDENT TYPE	DECLARATION DATE	STATUS	DATE CLOSED
31	1884DR	09	CA	Severe Storm(s)	3/8/2010	Open	-
32	1888DR	09	AZ	Severe Storm(s)	3/18/2010	Open	-
33	1895DR	01	MA	Severe Storm(s)	3/29/2010	Open	-
34	1909DR	04	TN	Severe Storm(s)	5/4/2010	Open	-
35	1912DR	04	KY	Severe Storm(s)	5/11/2010	Open	-
36	1925DR	04	KY	Severe Storm(s)	7/23/2010	Closed	3/30/2023
37	1935DR	05	IL	Severe Storm(s)	8/19/2010	Open	-
38	1939DR	02	VI	Hurricane	9/28/2010	Open	-
39	1946DR	02	PR	Severe Storm(s)	10/26/2010	Open	-
40	1949DR	02	VI	Severe Storm(s)	11/24/2010	Open	-
41	1950DR	09	AZ	Severe Storm(s)	12/21/2010	Closed	10/16/2017
42	1952DR	09	CA	Flood	1/26/2011	Open	-
43	1960DR	05	IL	Snow	3/17/2011	Closed	11/25/2022
44	1963DR	10	WA	Severe Storm(s)	3/25/2011	Open	-
45	1967DR	09	HI	Tsunami	4/8/2011	Open	-
46	1968DR	09	CA	Tsunami	4/18/2011	Open	-
47	1971DR	04	AL	Severe Storm(s)	4/28/2011	Open	-
48	1975DR	06	AR	Severe Storm(s)	5/2/2011	Open	-
49	1976DR	04	KY	Severe Storm(s)	5/4/2011	Closed	5/9/2023
50	1980DR	07	MO	Severe Storm(s)	5/9/2011	Closed	12/13/2022
51	1991DR	05	IL	Severe Storm(s)	6/7/2011	Closed	12/14/2022
52	1995DR	01	VT	Severe Storm(s)	6/15/2011	Open	-
53	3330EM	01	MA	Hurricane	8/26/2011	Close	9/14/2017
54	4017DR	02	PR	Hurricane	8/27/2011	Open	-
55	4020DR	02	NY	Hurricane	8/31/2011	Open	-
56	4021DR	02	NJ	Hurricane	8/31/2011	Open	-
57	4022DR	01	VT	Hurricane	9/1/2011	Open	-
58	4023DR	01	CT	Hurricane	9/2/2011	Open	-
59	4026DR	01	NH	Hurricane	9/3/2011	Open	-
60	4028DR	01	MA	Hurricane	9/3/2011	Open	-



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No.	DECLARATION	REGION	STATE	INCIDENT TYPE	DECLARATION DATE	STATUS	DATE CLOSED
61	4029DR	06	TX	Fire	9/9/2011	Closed	12/22/2022
62	4031DR	02	NY	Severe Storm(s)	9/13/2011	Open	-
63	4046DR	01	CT	Severe Storm(s)	11/17/2011	Closed	1/5/2023
64	4047DR	06	NM	Flood	11/23/2011	Open	-
65	4048DR	02	NJ	Severe Storm(s)	11/30/2011	Closed	4/3/2023
66	4051DR	01	MA	Severe Storm(s)	1/6/2012	Open	-
67	4056DR	10	WA	Severe Storm(s)	3/5/2012	Open	-
68	4057DR	04	KY	Severe Storm(s)	3/6/2012	Closed	4/27/2023
69	4068DR	04	FL	Severe Storm(s)	7/3/2012	Open	-
70	4079DR	06	NM	Flood	8/24/2012	Open	-
71	4080DR	06	LA	Hurricane	8/29/2012	Open	-
72	4083DR	10	WA	Severe Storm(s)	9/25/2012	Open	-
73	4084DR	04	FL	Hurricane	10/18/2012	Open	-
74	4085DR	02	NY	Hurricane	10/30/2012	Open	-
75	4086DR	02	NJ	Hurricane	10/30/2012	Open	-
76	4087DR	01	CT	Hurricane	10/30/2012	Open	-
77	4089DR	01	RI	Hurricane	11/3/2012	Open	-
78	4094DR	10	AK	Severe Storm(s)	11/27/2012	Open	-
79	4097DR	01	MA	Hurricane	12/19/2012	Open	-

Source: DHS OIG analysis of declarations within the audit scope

- No data



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Appendix D: Potential Monetary Benefits¹⁶

Finding	Rec. No.	Funds to Be Put to Better Use	Questioned Costs – Unsupported Costs	Questioned Costs – Ineligible Costs	Total
Programs Remain Open Beyond Their POPs	1	\$9,441,038	\$0	\$0	\$9,441,038
FEMA Approved Multiple POP and CLP Extensions	1	\$7,042,419,324	\$0	\$0	\$7,042,419,324
Total		\$7,051,860,362	\$0	\$0	\$7,051,860,362

Source: DHS OIG analysis of findings in this report

¹⁶ During the audit, FEMA completed the closure of 13 declarations and 16 programs associated with open declarations in our scope, returning an estimated \$5.7 million to the DRF. Because FEMA returned these funds to the DRF, we did not include them in the potential monetary benefits listed in this appendix.



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Appendix E:

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Appendix F: Report Distribution

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