



U.S. Department of Homeland Security  
Office of Inspector General

# Semiannual Report to Congress

October 1, 2022 - March 31, 2023

## A Message from the Inspector General

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**Joseph V. Cuffari**

I am pleased to submit our Semiannual Report to Congress summarizing the work and accomplishments of the Department of Homeland Security Office of Inspector General from October 1, 2022 through March 31, 2023. We publish this report as the Department marks the 20th anniversary of its creation. The scope of the DHS mission and the breadth of its work have transformed dramatically since 2003, and with it the nature of our mission and work at DHS OIG. I have had the honor of leading DHS OIG since July 2019, and I am proud of the tremendous improvements we have made to our organization. Using our [Fiscal Year 2023 Annual Workplan](#) to drive performance and measure success, we continue to demonstrate progress in the quantity and quality of our work and the morale of our employees, which is at an all-time high. As we enter into a new decade of service, we will continue to build on those successes. We are grateful to our collaboration with external partners, like the U.S. Government Accountability Office and MITRE, a Federally Funded Research and Development Center, for their support in our continuing organizational transformation.

Our greatest resource continues to be our workforce and the relationships we have with Congress, the Department, and other stakeholders. I am extremely proud of, and grateful for, our more than 750 professional, career employees and their integrity, dedication, and commitment to excellence. As we look back on the past two decades, I acknowledge and celebrate DHS OIG's "plank holders" - current employees who were with DHS during its creation in 2003. We are all grateful for their service and continued commitment to our mission.

In total, during this reporting period, we issued 19 reports containing 79 recommendations to improve DHS programs and operations. Our audit work also identified more than \$7.4 million in questioned costs. In addition, we initiated 195 investigations, closed 191 investigations, and issued 172 investigative reports. Our investigative activities resulted in 54 arrests, 50 convictions, and more than \$14.4 million in recoveries, restitution, and fines.

We continue to prioritize detecting and deterring pandemic-related fraud. Since January 2020, DHS OIG has received more than 8,000 COVID-19 related complaints resulting in hundreds of high impact investigations. To date, our COVID-19-related investigations have resulted in 71 indictments, 21 criminal informations, 41 convictions, and more than \$8.5 million in recoveries, restitution, and fines.

During this reporting period, we also reported on a wide range of other high-priority, high-risk areas, including:

- [Border Security](#)
- [Preparedness and Resilience](#)
- [Cybersecurity](#)
- [Counter Terrorism](#)

As the Department performs its tremendous mission, we will continue to provide rigorous, independent, and objective oversight, to promote excellence, integrity, and accountability across the Department. Thank you for your support of our work.

Sincerely,

JOSEPH V.  
CUFFARI

Digitally signed by  
JOSEPH V. CUFFARI  
Date: 2023.04.26  
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Joseph V. Cuffari, Ph.D.  
Inspector General



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## Office of Inspector General and Department of Homeland Security Profiles

The [Homeland Security Act of 2002](#) officially established DHS, as well as its respective OIG, created by amendment to the [Inspector General Act of 1978](#). By this action, Congress and the Administration ensured independent and objective audits, inspections, and investigations of DHS' programs and operations.

The President appoints and the Senate confirms the Inspector General, who reports directly to the DHS Secretary and Congress. The *Inspector General Act of 1978, as amended*, ensures DHS OIG's independence. This independence is fundamental to our ability to prevent and detect fraud, waste, and abuse as well as provide objective and credible reports to the Secretary and Congress about the economy, efficiency, and effectiveness of DHS programs and operations. The DHS OIG is headquartered in Washington, DC, and operates from approximately 30 locations across the country.

OIG OFFICES	DHS COMPONENTS AND OFFICES	
Executive Office	Countering Weapons of Mass Destruction Office (CWMD)	Office of the Immigration Detention Ombudsman (OIDO)
Office of Audits	Cybersecurity & Infrastructure Security Agency (CISA)	Office of Inspector General (OIG)
Office of Counsel	Federal Emergency Management Agency (FEMA)	Office of Intelligence and Analysis (I&A)
Office of External Affairs	Federal Law Enforcement Training Centers (FLETC)	Office of Legislative Affairs (OLA)
Office of Innovation	Management Directorate (MGMT)	Office of Partnership and Engagement (OPE)
Office of Inspections and Evaluations	Military Advisor's Office (MIL)	Office of Public Affairs (OPA)
Office of Integrity	Office for Civil Rights and Civil Liberties (CRCL)	Office of the Secretary (OS)
Office of Investigations	Office of the Citizenship and Immigration Services Ombudsman (CISOMB)	Office of Strategy, Policy, and Plans (PLCY)
Office of Management	Office of the Deputy Secretary	Privacy Office (PRIV)
	Office of the Executive Secretary (ESEC)	Science and Technology Directorate (S&T)
	Office of the General Counsel (OGC)	Transportation Security Administration (TSA)
	Office of Health Security (OHS)	U.S. Citizenship and Immigration Services (USCIS)
	Office of Homeland Security Situational Awareness (OSA)	United States Coast Guard (Coast Guard)
		U.S. Customs and Border Protection (CBP)
		U.S. Immigration and Customs Enforcement (ICE)
		United States Secret Service (USSS)

## Summary of OIG Activities and Accomplishments

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During this reporting period, DHS OIG completed audits, inspections and evaluations, and investigations to promote economy, efficiency, effectiveness, and integrity in the Department's programs and operations.

### Reports Issued to DHS

In this reporting period, we issued 19<sup>1</sup> audit and inspection reports (see [Appendix 1](#)), containing 79 recommendations, and we issued 172 investigative reports.

### Financial Impact

In this reporting period, our audits resulted in questioned costs of \$7,428,574 (see [Appendix 1](#).) We reported \$14,422,660 in recoveries, restitution, and fines from investigations.<sup>2</sup>

Type of Impact	Amount
Questioned Costs	\$7,428,574
Funds to be Put to Better Use	\$0
Management Agreement that Funds be Recovered/Deobligated	\$0
Funds Recovered/Deobligated	\$0
Recoveries, Restitution, and Fines from Investigations	\$14,422,660

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<sup>1</sup> The net count of reports is 20. However, OIG-23-01 is *Major Management and Performance Challenges Facing the Department of Homeland Security – 2023 Edition*, which is neither an audit report nor an inspection report.

<sup>2</sup> Investigative work often involves several law enforcement agencies working on the same case. OIGs may conduct cases with other OIGs, other Federal law enforcement agencies, and state or local law enforcement entities. Investigative Receivables and Recoveries reflect the results of criminal and civil cases that were ordered plus any voluntary repayments during the fiscal year. In criminal cases, the dollar value reflects the restitution, criminal fines, and special assessments resulting from successful criminal prosecutions. The dollar value in civil cases reflects the number of damages, penalties, settlements, and forfeitures resulting from successful civil actions. Voluntary repayments include the amount paid by the subject of an investigation or the value of government property recovered before prosecutorial action is taken. These totals do not reflect the dollar amounts associated with recovered items, such as original historical documents and cultural artifacts, whose value cannot be readily determined.

## Investigations

We initiated 195 investigations and closed 191 cases. Our investigations resulted in 54 arrests, 42 indictments, 50 convictions, and 10 personnel actions. In accordance with the *Inspector General Empowerment Act of 2016*, we have included information regarding the number of persons referred to state and local prosecuting authorities and indictments that resulted from prior referrals to prosecuting authorities.

Type of Investigation*	Number
Open Investigations as of 03/31/23	829
Investigations Initiated	195
Investigations Closed	191
Investigative Reports Issued	172
Investigations (persons) Referred for Federal Prosecution	39
Investigations (persons) Accepted for Federal Prosecution	53
Investigations (persons) Declined for Federal Prosecution	39
Total number of persons referred to state and local prosecuting authorities for criminal prosecution	4
Total number of indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities	41

\* All data was obtained from the Enforcement Data System, which is DHS OIG's investigations case management system.

Note: Investigations accepted or declined may have been received in a prior reporting period.

## Complaints

The OIG Hotline is a resource for Federal employees and the public to report allegations of employee corruption, civil rights and civil liberties abuses, program fraud and financial crimes, and miscellaneous criminal and non-criminal activity associated with waste, fraud, or abuse affecting the programs and operations of the Department.

Complaint Activity Occurring October 1, 2022 to March 31, 2023	Number
Total Hotline Complaints Received, excluding Whistleblowers	11,775
Complaints Referred (outside of DHS OIG)	7,049
Complaints Closed	11,886

Note: Complaints referred and closed include complaints received in a prior period.



## Whistleblower Protection Division

The DHS OIG Whistleblower Protection Division (WPD) reviews and investigates allegations of whistleblower retaliation made by DHS employees, as well as by employees of DHS contractors, subcontractors, grantees, and subgrantees. WPD primarily conducts non-discretionary investigations pursuant to the *Military Whistleblower Protection Act*, 10 U.S.C. § 1034; *Protecting Whistleblowers with Access to Classified Information, Presidential Policy Directive 19; Security Clearances and Classified Information*, 50 U.S.C. § 3341; and the *Enhancement of Whistleblower Protection for Contractors and Grantees*, 41 U.S.C. § 4712. Additionally, in certain instances, WPD conducts whistleblower retaliation investigations under the authority of the *Inspector General Act of 1978*, as amended, and the *Whistleblower Protection Act*, 5 U.S.C. § 2302(b)(8)-(9).

## WPD Activity During Current SAR Period

### **Complaint Intake**

During this Semiannual Report (SAR) period, WPD received 174 complaints through the DHS OIG Hotline, which it reviewed for allegations of whistleblower retaliation. Entering the period, WPD had 7 pending complaints to resolve. WPD reviewed 181 complaints during the SAR period when combining the 174 complaints received with the 7 pending complaints from last period. During the intake process, WPD declined to open investigations for 175 complaints, opened investigations on 5 complaints, and 1 complaint remains currently pending.

<b>WPD Intake Complaints October 1, 2022 to March 31, 2023</b>	<b>Number</b>
Pending Complaints Entering this Period	7
Complaints Received by WPD During Period	174
<b>Total Complaints Reviewed by WPD during Period</b>	<b>181</b>
Complaints Declined During Intake Process <sup>3</sup>	175
Complaints Converted to Investigation	5
<b>Total Complaints Pending at End of Period</b>	<b>1</b>

<sup>3</sup> Complaints are most often declined during the intake process because they fail to allege a prima facie case of whistleblower retaliation, are the subject of an open inquiry being conducted by another office or agency or allege whistleblower retaliation generally handled by the U.S. Office of Special Counsel.

## **Investigations**

WPD closed 10 whistleblower retaliation investigations during the SAR period, which included completing 8 investigations where a report of investigation (ROI) was issued, one investigation was closed administratively, and one investigation was resolved through DHS OIG's Alternative Dispute Resolution process. As described below, WPD substantiated whistleblower retaliation in two of the closed investigations where ROIs were issued.

Overall, WPD closed 100 percent more investigations than the previous SAR period, and issued 60 percent more ROIs.

WPD began this SAR period with 51 investigations pending. During the SAR period, WPD closed 10 investigations, and opened 5 new investigations. Overall, this resulted in 46 pending cases, and a roughly 10 percent decrease in the number of pending investigations.

<b>Whistleblower Retaliation Investigations October 1, 2022 to March 31, 2023</b>	<b>Number</b>
Investigations Pending at Beginning of Period	51
Investigations Opened During Period	5
Investigations Closed During Period	10
<b>Investigations Pending at End of Period</b>	<b>46</b>

## **Recent Substantiated Reports of Whistleblower Retaliation and Pending Corrective Action**

### ***Pending Corrective Action from Prior SAR Periods***

Any corrective actions from prior substantiated reports of whistleblower retaliation have been completed. Therefore, there are no pending corrective actions to report for this SAR. Regarding the two substantiated cases from this SAR period, WPD will follow-up with DHS regarding any recommended corrective action, and report on that corrective action in future SARs.

Two of the investigative reports issued this SAR period found the complaints to be substantiated.

In the first of these reports, WPD substantiated allegations that a whistleblower in the Coast Guard was retaliated against for making protected communications, in violation of the *Military Whistleblower Protection Act*, 10 U.S.C. § 1034. WPD's investigation substantiated allegations of retaliation when that Coast Guard member reported, based on a reasonable belief, instances of improper spending requests by his Command; participating in a DHS OIG investigation; and disclosing allegations of harassment and retaliation for prior Equal Opportunity (EO) activity. WPD determined that the whistleblower's protected communications were a contributing factor in personnel actions taken against the whistleblower, including a negative Officer Evaluation Report (OER), an administrative Letter of Censure, and eventually removing the whistleblower from primary duties. The officials involved in the retaliation were subjects of the protected communications and were the immediate supervisors responsible for the negative OER, letter of censure, and removal from primary duties. WPD issued its Report of Investigation to the Secretary of the Department of Homeland Security for corrective action.

In the second of these reports, WPD substantiated allegations that a whistleblower at DHS Headquarters was retaliated against for making protected communications, in violation of *Presidential Policy Directive-19* (PPD-19) and 50 U.S.C. § 3341. WPD's investigation substantiated allegations that the employee was retaliated against for filing an Equal Employment Opportunity (EEO) complaint and alleging that DHS mishandled classified information in its BioWatch program that resulted in a leak of classified information. WPD determined that the whistleblower's protected communications were a contributing factor in personnel actions taken against the whistleblower, including suspending his access to classified information, placing him on administrative leave, and suspending him indefinitely from duty and pay (Complainant's security clearance was later reinstated). Management officials involved in the retaliation were subjects of the whistleblower's EEO reporting, and/or were responsible for the BioWatch program which was the subject of the reporting of a classified leak. WPD issued its ROI to the Secretary of the Department of Homeland Security for corrective action.

### Whistleblower Protection Coordinator

Whistleblowers perform an important service by reporting what they reasonably believe to be evidence of waste, fraud, abuse, or mismanagement. DHS employees, contractors, subcontractors, grantees, and personal services contractors are protected by law from retaliation for making a protected disclosure. In accordance with the Inspector General Act, as amended, the DHS OIG Whistleblower Protection Coordinator, who is in the OIG's Office of Counsel, provides the following services:

- Educates DHS employees, contractors, subcontractors, grantees, subgrantees, personal service contractors, and employees eligible for access to classified information, on reporting fraud, waste, and abuse within DHS without fear of reprisal.
- Educates all DHS employees on avenues to report allegations of whistleblower reprisal and on the roles that the OIG, the Office of Special Counsel, the Merit Systems Protection Board, and other relevant entities play in investigating reprisal allegations.
- Assists the Inspector General in promoting the timely and appropriate handling and consideration of protected disclosures and allegations of reprisal.

- Assists the Inspector General in facilitating communication and coordination with the Office of Special Counsel, the Council of the Inspectors General on Integrity and Efficiency, the Department, Congress, and other entities regarding the timely and appropriate handling and consideration of protected disclosures.

This reporting cycle, the Whistleblower Protection Coordinator continued to focus on staff training, including presenting information about whistleblower rights and protections during biweekly DHS New Employee Orientation sessions and trainings specific to DHS components. Additionally, the Whistleblower Protection Coordinator further developed the pilot Whistleblower Protection Alternative Dispute Resolution Program and responded to inquiries from DHS employees, contractors, members of the public, and Congress. **The Whistleblower Protection Alternative Dispute Resolution Program is working toward a facilitated resolution of multiple complaints.** If you have questions, please contact the DHS OIG Whistleblower Protection Coordinator at [whistleblowerprotectioncoordinator@oig.dhs.gov](mailto:whistleblowerprotectioncoordinator@oig.dhs.gov) or visit <https://www.oig.dhs.gov/whistleblower-protection>.



## Highlights of Significant OIG Activities

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During this reporting period, we issued 19 new reports including 79 recommendations to the Department. We also closed 160 recommendations, issued in this and prior periods.

In this report, we highlight our pandemic response oversight activities and a number of audits, inspections, and evaluations we conducted. Our work is risk-based and aligns with the Department's strategic mission areas outlined in [The DHS Strategic Plan for Fiscal Years 2020-2024](#):

- Counter Terrorism and Homeland Security Threats
- Secure U.S. Borders and Approaches
- Secure Cyberspace and Critical Infrastructure
- Preserve and Uphold the Nation's Prosperity and Economic Security
- Strengthen Preparedness and Resilience
- Champion the DHS Workforce and Strengthen the Department

We have also highlighted several investigations we conducted during the reporting period.

### Pandemic Response

During this reporting period, DHS OIG completed and issued one report related to the COVID-19 pandemic response, *FEMA Did Not Provide Sufficient Oversight of Project Airbridge*, [OIG-23-14](#).

We have focused on major pandemic fraud cases involving facilitators, such as corrupt employees working in state disbursing offices. For example, in Missouri we investigated a woman who used her position with the Missouri Department of Labor and Industrial Relations, Division of Employment Security to fraudulently send \$140,500 in unearned employment benefits to friends, relatives, and others. In Connecticut, we partnered with the U.S. Department of Labor OIG, Social Security Office OIG, U.S. Postal Inspection Service and the Connecticut Department of Labor to identify an individual who used the identities of other persons, without their knowledge, to submit fraudulent applications for Pandemic Unemployment Assistance. The benefits were paid in the form of a prepaid debit card, which this individual then used for his own benefit.

During this reporting period DHS OIG investigations resulted in 34 arrests, 31 indictments and 11 convictions.

DHS OIG is one of nine mandated IGs participating in the Pandemic Response Accountability Committee (PRAC), which was established as a committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The PRAC's mission is to promote transparency and ensure coordinated, comprehensive oversight of the Government's spending and COVID-19 pandemic response to prevent and detect fraud, waste, abuse, and mismanagement. The PRAC is tracking more than \$5 trillion in payments to individual citizens, loans for businesses, and support for hospitals and other medical providers, as well as economic relief for impacted businesses, industries, and state, local, and tribal governments.

As a PRAC member, we participated in a study with eight other Federal OIGs. We reported on Phase 1 of this study in our previous SAR, which identified the Federal pandemic response funds that the 10 Federal agencies within the PRAC's scope provided to local communities across the United States as of September 30, 2021. The study covered six localities, across three geographic area types (two cities, two rural counties, and two Tribal areas), along with their corresponding U.S. Postal Service ZIP Codes to track the pandemic funds that reached these locations. DHS OIG reviewed pandemic assistance and contracts for the localities of Springfield, Massachusetts; Coeur D'Alene, Idaho; Sheridan, Nebraska; Marion County, Georgia; White Earth Nation Reservation in Minnesota; and Jicarilla Apache Nation Reservation in New Mexico. We are currently participating in Phase 2 of this study, in which we are reviewing FEMA's oversight of recipient and subrecipient compliance with Federal reporting requirements.

## Secure U.S. Borders and Approaches

We continue to evaluate the Department's operations to secure our borders, safeguard and facilitate trade and travel, enforce immigration laws, and properly administer immigration benefits.

We issued five audit and inspection reports during this reporting period. Three of the issued reports described the results of unannounced inspections at CBP and ICE facilities.

[Management Alert - CBP Needs to Provide Adequate Emergency Back-Up Power to its Video Surveillance Systems at the Blaine Area Ports to Ensure Secure and Safe Operations – \(REDACTED\), OIG-23-06](#)

We issued this management alert to advise CBP of a security and safety issue at the Blaine, Washington area ports. During a site visit in September 2022, we identified and were informed of inadequate emergency back-up power for operating the Blaine Command Center's centralized video surveillance system equipment and video surveillance camera equipment at Pacific Highway and Peace Arch land ports of entry during power outages. Since December 2021, these ports have experienced three power outages with one lasting more than 24 hours. Inadequate emergency power during an

*DHS helps maintain national security by managing the flow of people and goods into the United States. DHS' border security approach focuses on four goals: (1) securing and managing air, land, and maritime borders; (2) preventing and intercepting foreign threats so they do not reach U.S. soil; (3) enforcing immigration laws; and (4) properly administering immigration benefits.*

[DHS FYs 2020-2024 Strategic Plan](#)

outage poses significant security and safety risks by hindering the ability of these ports to deter and detect security incidents, capture interactions between officers and the traveling public, and capture video footage for use in law enforcement investigations. CBP must take immediate action to bring these ports into compliance with policy to ensure secure and safe operations during power outages.

Other issued reports: [ICE and CBP Deaths in Custody during FY 2021, OIG-23-12](#)

### **Unannounced Inspections**

[El Centro and San Diego Facilities Generally Met CBP's TEDS Standards but Struggled with Prolonged Detention and Data Integrity, OIG-23-03](#); [Violations of Detention Standards at ICE's Port Isabel Service Processing Center, OIG-23-13](#); and [Violations of Detention Standards at Richwood Correctional Center in Monroe, Louisiana, OIG-23-18](#).





## Strengthen Preparedness and Resilience

We conduct mandated, requested, and discretionary audits and evaluations to assess the Department's disaster response and recovery programs and operations to identify deficiencies and make recommendations for improvement.

We issued two audit reports during this reporting period.

### [FEMA Did Not Provide Sufficient Oversight of Project Airbridge, OIG-23-14](#)

The objective was to determine the extent to which FEMA provided oversight of Project Airbridge and ensured its commercial partners distributed medical supplies to prioritized healthcare facilities in designated locations. We determined FEMA did not provide sufficient oversight of Project Airbridge, which expended approximately \$238 million to transport about 1.1 billion personal protective equipment (PPE) items to the United States. Specifically, the project did not address perceived PPE inventory shortfalls of the six participating medical distributors as intended. Rather, the project supplemented the distributors' already large domestic inventories of gloves, gowns, and masks, which grew about one-third from March through June 2020. This occurred because FEMA went from concept to implementation of Project Airbridge in about 1 week, without first assessing the capacity of the distributors' commercial supply chains. Although FEMA gathered demand signals as it does in traditional disasters, it operated with a limited understanding of commercial supply and demand. Consequently, FEMA paid to transport PPE that may not have been necessary to meet immediate distributor needs. In addition, FEMA did not ensure the distributors delivered Airbridge PPE to the designated prioritized locations as agreed. We made two recommendations to improve FEMA's management and oversight of future public/private partnerships. FEMA concurred with both recommendations.

### [FEMA Should Increase Oversight to Prevent Potential Misuse of Humanitarian Relief Funds, OIG-23-20](#)

The objective was to determine whether FEMA awarded funding from the *American Rescue Plan Act of 2021* (ARPA) in accordance with Federal law and regulations. As of September 8, 2021, FEMA and the Emergency Food and Shelter Program National Board awarded \$80.6 million in ARPA-appropriated humanitarian relief funds to 25 local recipient organizations (LRO) to provide services to families and individuals encountered by DHS. We reviewed \$12.9 million in humanitarian relief funds 18 of those LROs reported using and found the LROs did not always use the funding in

*The Federal Government must remain capable of responding to natural disasters, physical and cyber-attacks, weapons of mass destruction attacks, critical infrastructure disruptions, and search and rescue distress signals. Following disasters, the Federal Government must be prepared to support local communities with long-term recovery assistance. The United States can effectively manage emergencies and mitigate harm by thoroughly preparing local communities, rapidly responding during crises, and supporting recovery. The Department's preparedness and resilience responsibilities focus on four goals: (1) build a national culture of preparedness; (2) respond during incidents; (3) support outcome-driven community recovery; and (4) train and exercise first responders.*

[DHS FYs 2020-2024 Strategic Plan](#)

compliance with the *American Recovery Plan Act of 2021 Humanitarian Relief Funding and Application Guidance*. This occurred because FEMA did not provide sufficient oversight and relied on local boards and fiscal agents to enforce the guidance. As a result, FEMA, as the National Board Chair, cannot ensure the humanitarian relief funds were used as the guidance intended. We questioned \$7.4 million, or 58 percent, in humanitarian relief spending we reviewed because, after several attempts, we were unable to obtain supporting documentation for reimbursement. Without additional oversight and enforcement from FEMA and the National Board, LROs may continue to use the funds for services without providing supporting documentation for reimbursement, increasing the risk of potential misuse of funds and fraud. We made two recommendations to improve oversight and enforcement for similar future appropriations. FEMA concurred with both recommendations.

## Counter Terrorism and Homeland Security Threats

We continue to provide oversight of the Department's counterterrorism programs and operations and make recommendations to improve capabilities and mitigate threats.

We issued one audit report during this reporting period.

[\*Secret Service and ICE Did Not Always Adhere to Statute and Policies Governing Use of Cell-Site Simulators, \(REDACTED\), OIG-23-17\*](#)

The objective was to determine whether DHS and its components have developed, updated, and adhered to policies related to the use of cell-site simulators (CSS). The Secret Service and ICE Homeland Security Investigations (HSI) did not always adhere to Federal statute and CSS policies when using CSS during criminal investigations involving exigent circumstances. Separately, ICE HSI did not adhere to Department privacy policies and the applicable Federal privacy statute when using CSS. This occurred because (1) CSS policies do not include sufficiently detailed guidance on working with external law enforcement agencies and (2) the Secret Service and ICE HSI did not correctly interpret CSS policies reflecting the statutory requirement to obtain court orders before using CSS or, in emergency situations, apply for court orders within 48 hours of installing, or beginning to install CSS. Additionally, ICE HSI did not adhere to DHS' privacy policy and the *E-Government Act of 2002* that require CSS, as a privacy sensitive technology, to have an approved privacy impact assessment before its use. According to ICE officials, resource limitations and changes in personnel resulted in a lengthy review and clearance process for an assessment. Although DHS approved an ICE HSI CSS-related assessment in January 2022, prior to this, DHS may not have identified and mitigated the privacy risks associated with CSS use. We made six recommendations aimed at improving adherence to statute and policies governing use of CSS and privacy requirements. DHS concurred with all six recommendations.

*DHS protects Americans from terrorism and other homeland security threats by preventing nation-states and their proxies, transnational criminal organizations, and groups or individuals from engaging in terrorist or criminal acts that threaten the Homeland. The Department's counterterrorism responsibilities focus on four goals: (1) collect, analyze, and share actionable intelligence; (2) detect and disrupt threats; (3) protect designated leadership, events, and soft targets; and (4) counter weapons of mass destruction and emerging threats.*

[DHS FYs 2020-2024 Strategic Plan](#)

## Secure Cyberspace and Critical Infrastructure

We conduct mandated and discretionary audits to evaluate DHS' compliance with cybersecurity-related Federal laws and Executive Orders to safeguard the Department's information systems and the Nation's critical infrastructure.

We issued two audit reports during this reporting period.

[\*CISA Made Progress but Resources, Staffing, and Technology Challenges Hinder Cyber Threat Detection and Mitigation, OIG-23-19\*](#)

We conducted this review to determine CISA's ability to detect and mitigate risks from major cyberattacks based on lessons learned after the SolarWinds breach. We determined CISA improved in some areas, but work remains to increase CISA's ability to safeguard Federal networks. Part of CISA's mission is to coordinate Federal agencies' defense against cyberattacks, but CISA's response to SolarWinds revealed that it did not have adequate resources — backup communication systems, staff, or secure space — to effectively respond to threats. Since SolarWinds, CISA has also identified gaps in the technologies and capabilities needed for cyber incident prevention, detection, and mitigation. Although CISA's capabilities have improved since the SolarWinds breach, it has not yet completed improvements to key tools and capabilities. Unless resource, staffing, and planning issues are corrected, CISA will remain heavily dependent on old or unfinished systems, a scarce cybersecurity talent pool, and tools that do not provide necessary visibility into persisting cyber threats. We made four recommendations to address these vulnerabilities. CISA concurred with all four recommendations.

[\*FEMA Should Improve Controls To Restrict Unauthorized Access to Its Systems and Information, OIG-23-16\*](#)

The objective was to determine the extent to which FEMA applies IT access controls to restrict unnecessary access to systems and information. FEMA did not consistently manage access for separated and transferred personnel, service accounts, and privileged users. We attribute this to insufficient internal controls and day-to-day oversight to ensure access controls are administered appropriately and effectively to prevent unauthorized access. Additionally, FEMA did not implement all required security settings or address vulnerabilities timely for its IT systems and workstations to help reduce the impact if attackers exploit access control weaknesses. This occurred because FEMA was concerned that updates might negatively impact system operations and because it faced operational challenges. Additionally, FEMA may not have always accurately reported the status of its system security settings to DHS, which uses such information to help manage system security risk. These deficiencies may

*Cybersecurity threats to critical infrastructure are one of the most dynamic threats and significant strategic risks to the United States. The Department's cybersecurity and critical infrastructure security responsibilities focus on four goals: (1) secure Federal civilian networks; (2) strengthen the security and resilience of critical infrastructure; (3) assess and counter evolving cybersecurity risks; and (4) combat cybercrime.*

[DHS FYs 2020-2024 Strategic Plan](#)

limit the Department's ability to reduce the risk of unauthorized access to its network, which may disrupt mission operations. We made 10 recommendations to improve FEMA's access controls and system security. FEMA and DHS concurred with all 10 recommendations.

## Preserve and Uphold the Nation's Prosperity and Economic Security

We provide oversight of DHS' programs and operations affecting international trade, national transportation systems, maritime activities and resources, and financial systems.

We issued one report during this reporting period.

### [Independent Auditors' Report on the Department of Homeland Security's Consolidated Financial Statements for FYs 2022 and 2021 and Internal Control over Financial Reporting, OIG-23-02](#)

KPMG, under contract with OIG, conducted an integrated audit of DHS' FY 2022 consolidated financial statements and internal control over financial reporting. KPMG issued an unmodified (clean) opinion on the financial statements, reporting that they present fairly, in all material respects, DHS' financial position as of September 30, 2022, and 2021. However, KPMG identified material weaknesses in internal control in four areas and other significant deficiencies in two areas. Consequently, KPMG issued an adverse opinion on DHS' internal control over financial reporting. KPMG also reported noncompliance with two laws and regulations. DHS concurred with all 19 recommendations.

*The United States' prosperity and economic security are integral to DHS' homeland security operations, affecting international trade, national transportation systems, maritime activities and resources, and financial systems. The Department's prosperity and economic security responsibilities focus on four goals: (1) enforce trade laws and facilitate lawful international trade and travel; (2) safeguard the transportation system; (3) maintain waterways and maritime resources; and (4) safeguard financial systems.*

[DHS FYs 2020-2024 Strategic Plan](#)

## Champion the DHS Workforce and Strengthen the Department

We provide oversight of DHS' acquisitions, financial and performance management, information systems, mission support, and workforce areas to ensure the Department's activities and investments effectively support its mission.

We issued eight audit reports during this reporting period.

### [DHS Did Not Always Promptly Revoke PIV Card Access and Withdraw Security Clearances for Separated Individuals, OIG-23-04](#)

Our objective was to determine whether DHS terminated personal identity verification (PIV) card access and security clearances for separated employees and contractors in accordance with Federal regulations and Department policies. We determined that DHS did not always promptly revoke PIV card access privileges or destroy the PIV cards of individuals who separated from the Department. We could not determine the exact magnitude of the problem because records in DHS' information systems were incomplete. We analyzed DHS data for a sample of separated cardholders and determined that DHS revoked cards late and may not have revoked cards. In addition, DHS destroyed cards late and may not have destroyed cards. Further, DHS did not always promptly withdraw security clearances for individuals who separated from the Department. We reviewed the security clearance status for a sample of separated individuals and determined that DHS withdrew clearances late, did not withdraw security clearances, and could not determine the status of clearances. This occurred because DHS did not effectively manage and monitor its systems of record or ensure officials followed offboarding processes. Without effective PIV card and security clearance management and monitoring, DHS cannot ensure only authorized employees and contractors have access to its controlled systems and facilities. We made six recommendations to improve DHS' controls over separated individuals' PIV card access and security clearances. DHS concurred with all six recommendations.

### [DHS Did Not Consistently Comply with National Instant Criminal Background Check System Requirements, OIG-23-05](#)

Our objective was to determine if DHS is compliant with National Instant Criminal Background Check System (NICS) requirements. DHS did not consistently comply with NICS requirements from July 2019 to June 2021. Federal Bureau of Investigation (FBI) NICS examiners rely on NICS data to determine whether a person is eligible to purchase a firearm. However, DHS components did not submit NICS data to Department of Justice (DOJ), as Title 34 of the United States Code and Title 28 of the Code of Federal Regulations require. Specifically, DHS components did not consistently update dispositions regarding the nature and outcome of criminal proceedings. Also, DHS components did not always timely or sufficiently respond

*Strengthening and integrating relationships between and among headquarters offices and operational components is critical to optimizing the Department's efficiency and effectiveness. The Department seeks to increase integration, clarify roles and responsibilities, champion its workforce, advance risk-based decision-making, and promote transparency and accountability. The Department's organizational responsibilities focus on three goals: (1) strengthen departmental governance and management; (2) develop and maintain a high performing workforce; and (3) optimize support to mission operations.*

[DHS FYs 2020-2024 Strategic Plan](#)

to FBI email inquiries. DHS components' omissions, as well as their delayed and insufficient responses to FBI inquiries, create a risk of wrongful firearms transfers. Additionally, the *Fix NICS Act of 2018*, requires DHS to submit a semiannual certification to DOJ detailing the number of records DHS submitted to NICS. However, DHS submitted at least two inaccurate NICS certifications to DOJ. We made four recommendations to improve DHS compliance with NICS. DHS concurred with all four recommendations.

Other issued reports: [\*DHS Has Made Progress in Fulfilling Geospatial Data Act Responsibilities, But Additional Work is Needed, OIG-23-07\*](#); [\*Review of U.S. Customs and Border Protection's Fiscal Year 2022 Detailed Accounting Report for Drug Control Funds, OIG-23-08\*](#); [\*Review of U.S. Coast Guard's Fiscal Year 2022 Drug Control Budget Formulation Compliance Report, OIG-23-09\*](#); [\*Review of U.S. Customs and Border Protection's Fiscal Year 2022 Detailed Accounting Report for Drug Control Funds, OIG-23-10\*](#); [\*Review of U.S. Customs and Border Protection's Fiscal Year 2022 Drug Control Budget Formulation Compliance Report, OIG-23-11\*](#); and [\*DHS Grants and Contracts Awarded through Other Than Full and Open Competition Fiscal Year 2022, OIG-23-15\*](#).



## Summary of Attempts to Restrict or Delay Access to Information

Section 5(a)(21)(B) of the *Inspector General Act of 1978, as amended*, (IG Act) requires OIG to report “incidents where the establishment has resisted or objected to oversight activities of the Office or restricted or significantly delayed access to information, including the justification of the establishment for such action.”

### **Data Access Issues Directly Impacting DHS OIG Statutory Obligations**

During this reporting period and as described in the chart below, DHS OIG requests for direct “read-only” access to databases were denied and data extracts were delayed. The Department components involved in these reportable issues are CBP, FEMA, TSA, ICE, and DHS Management. However, in other instances, Department components did not object to granting the OIG read-only access to databases. Department representatives did not cite any legal authority consistent with section 6(a)(1)(B) of the IG Act to justify withholding or delaying DHS OIG’s access to information. Instead, Component Audit Liaisons cited Departmental policy requiring approval by the Departmental Audit Liaison.

<b>Summary of Access Delay/Denial during the Semiannual Reporting Period ending March 31, 2023</b>			
<b>Project Title</b>	<b>Description of Records, Documents, or Other Materials or Access to Data Requested</b>	<b>DHS Response to OIG Request</b>	<b>Impact</b>
Analytic Assistance – Integrated Security Management System	Read-only access to Integrated Security Management System	Delay	In March 2023, the OIG renewed its request for read-only access to the Integrated Security Management System, which were denied during a previous reporting period. Response to the OIG request was still pending at the end of the reporting period.
TSA FAMS Border Deployments (inspection)	Read-only access to CBP Concur Travel System	Denial	As a result of denial, OIG requested alternate system to meet audit needs, and that request is pending.
	Read-only access to TSA Concur Travel System	Denial	57-day delay to audit timelines as of 3/31/2023. As a result of denial, OIG requested an alternate data set, which is pending.

FEMA's use of Premium Pay during Disaster Response & Steady State Operations (audit)	Data Extract of all Earnings & Leave records for FEMA Deployed Personnel	Delay	142-day delay to audit timelines as of 3/31/2023.
DHS OIG FY 2023 Unannounced Inspections	Read-only access to the Unified Immigration Portal	Denial	The requirement to coordinate with DHS to obtain data eliminates the ability to conduct unannounced inspections without advance notice and interferes with DHS OIG's mandate.
ICE Mobile Device Management & Security (audit)	Read-only access to Sunflower Asset Management System	Delay	20-day delay to audit as of 3/31/2023.

## Investigations

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The Office of Investigations investigates allegations of criminal, civil, and administrative misconduct involving DHS employees, contractors, grantees, and programs. These investigations can result in criminal prosecutions, fines, civil monetary penalties, administrative sanctions, and personnel actions.

The narratives below are a select sample of our completed investigations.

### **False Claims Act**

Jointly with the Defense Criminal Investigative Service, we investigated a contractor company for improper conduct during negotiations with the U.S. Army Corps of Engineers (USACE) for a contract paid with FEMA disaster funds. The U.S. Department of Justice, on behalf of USACE and FEMA, and the company, agreed to settle the False Claims Act allegations in this investigation. The company agreed to pay \$8.4 million to resolve the allegations for its failure to disclose certified cost or pricing data during the contract negotiations.

### **Bribery**

Jointly with the FBI and ICE's Office of Professional Responsibility, we investigated a former ICE Deportation Officer who used his position to provide sensitive law enforcement database records to known drug smugglers, in exchange for monetary gain. The Deportation Officer was indicted in the U.S. District Court for the Western District of Texas, and subsequently pled guilty to violations of Title 18 U.S.C. § 201 (Receiving a Bribe by a Public Official). The Deportation Officer was sentenced to 8 months of incarceration and 3 years of supervised release.



### **Federal Firearms License Violations**

Jointly with the Bureau of Alcohol, Tobacco, Firearms, and Explosives, we investigated a former U.S. Border Patrol Agent who violated several Federal statutes involving the purchase of firearms, falsifying firearms purchase records, and selling firearms without a Federal firearms license. The Border Patrol Agent was indicted in the U.S. District Court for the Western District of Texas, and subsequently pled guilty to violations of Title 18 U.S.C. § 924(a)(1)(A) (Providing False Information on Records Required to be Maintained by a Federal Firearms Licensee). The Border Patrol Agent was sentenced to 24 months of probation and ordered to pay a special assessment fine of \$100.

### **Fraud in Connection with a Major Disaster or Emergency Benefits**

Jointly with the California Department of Insurance, we investigated a civilian who filed a claim with FEMA and received \$17,585.14 in disaster assistance aid after claiming the Napa Fire disaster in California destroyed his primary residence. The investigation revealed the civilian's reported damaged dwelling was not his primary residence and that he had also filed a fraudulent auto insurance claim stating his vehicle was destroyed in the fire as well. His vehicle was later found for sale online. The actual property owners of the damaged property did not know or rent to the individual and had no knowledge of the rental application he provided to FEMA to support its claim.

The District Attorney's Office for Solano County, California, accepted a guilty plea with the civilian for violations of CA Penal Code (PC) 487 (Grand Theft); CA PC 487(d)(1) (Grand Auto Theft); CA PC 550(a)(1) (Submitting Fraudulent Insurance Claims); and CA PC 530.5(1) (Identity Theft). The civilian was sentenced to 116 months suspended sentence, 3 years of probation, and ordered to pay restitution in the amount of \$55,792.14 (of which \$17,585.14 was to reimburse FEMA).

Jointly with Paycheck Protection Program (PPP) Strike Force members, we investigated a civilian who filed multiple claims for assistance for benefits provided by the CARES Act. The civilian allegedly filed false CARES Act claims totaling more than \$91,000 for PPP, Unemployment Insurance (UI), and Lost Wage Assistance (LWA). The investigation revealed the individual fraudulently applied for and received CARES Act assistance twice using false information regarding business income for claimed company. As a result, the civilian was provided with CARES Act assistance on two occasions, once for \$29,166 and the second for \$20,833. The civilian was indicted in the U.S. District Court for the Eastern District of Washington, and subsequently pled guilty to violations of Title 18 U.S.C. § 287 (False, Fictitious, or Fraudulent Claims). The civilian was sentenced to time served (1 day incarceration), 3 years of supervised release, and ordered to pay restitution in the amount of \$54,999 and a special assessment fine of \$100.

Jointly with the Department of Labor OIG, FBI, U.S. Postal Inspection Service and the U.S. Attorney's Office, Eastern District of Virginia, we investigated two civilians who submitted fraudulent applications for COVID-19 Pandemic UI and LWA benefits on behalf of incarcerated individuals in Virginia. This investigation determined the two civilians submitted fraudulent UI and LWA claims for 13 inmates totaling approximately \$109,540. The two civilians were indicted in the U.S. District Court for the Eastern District of Virginia, and subsequently pled guilty to violations of Title 18 U.S.C. § 1349 (Conspiracy to Commit Mail Fraud), Title 18 USC § 1341 (Mail Fraud) and Title 18 U.S.C. § 1028A (Aggravated Identity

Theft). One defendant was sentenced to 33 months of incarceration and 3 years of supervised release. The second defendant was sentenced to 70 months of incarceration and 3 years of supervised release. Restitution was ordered totaling \$109,540.

### **Disclosure of Confidential Information**

Jointly with the FBI, we investigated a former CBP, Office of Professional Responsibility, Special Agent (SA) who provided a Confidential Informant (CI) with non-government equipment, to further a DHS OIG and FBI corruption investigation without the authorization, knowledge, or approval of DHS OIG or the FBI. The CBP SA also disclosed confidential information about the corruption investigation to a law enforcement officer, who did not have a need to know about the investigation. The CBP SA then directed the CI and the law enforcement officer to make false statements to DHS OIG and the FBI. The Agent was charged via a Criminal Information in the U.S. District Court for the District of Arizona, and subsequently pled guilty to violations of Title 18 U.S.C. § 1905 (Disclosure of Confidential Information). The Agent was sentenced to 1 year of unsupervised probation.

## Investigations of Senior Government Employees

Consistent with the *Inspector General Empowerment Act of 2016*,<sup>4</sup> OIG conducted the following investigations involving senior Government employees where allegations of misconduct were either substantiated, or unsubstantiated and not disclosed to the public.

Senior Government Employee Investigations, Allegations <b>Substantiated</b>	Senior Government Employee Investigations, Allegations <b>Unsubstantiated and not disclosed to the public</b>
<p>We investigated a senior official (SES) for alleged violations of ethics laws and prohibitions against false claims. The investigation found that the senior official acquiesced in the submission of false invoices to DHS to conceal another person’s involvement with a sole-source contract. We referred the matter to the Department of Justice on June 15, 2018, and a settlement of various civil claims was finalized on October 31, 2022.</p> <p>We investigated an employee (GS-15) for alleged impersonation of a law enforcement officer (LEO). The employee allegedly misrepresented himself as an armed LEO for travel on a domestic flight. We found evidence the employee misrepresented himself, to obtain a flying armed boarding pass on a domestic flight. The investigation revealed the employee also misrepresented himself as an armed LEO on several prior occasions. The investigation was declined for Federal prosecution on October 7, 2022. However, the investigation was accepted for State prosecution on November 3, 2022. On January 5, 2023, the employee entered into a Deferred Prosecution Agreement. We referred the matter to DHS for appropriate action.</p> <p>We investigated a senior official for alleged violations of Title 18 U.S.C. § 1001 (False Statements). We determined the senior official provided inaccurate statements on a sworn declaration in response to an Equal Employment Opportunity complaint. The investigation was presented for Federal prosecution on January 2, 2020 and was declined on September 6, 2022. We referred the matter to DHS for appropriate action.</p>	<p>We investigated a senior official for alleged violations of ethics and contract guidelines. We found the allegations were unsubstantiated.</p>

<sup>4</sup> Public Law 114-317 § 4(c)(1)(D)(19).

<p>We investigated a senior official for alleged violations of ethics laws and prohibitions against false claims. The investigation found that the senior official acquiesced in the submission of false invoices to DHS to conceal another person’s involvement with a sole-source contract. We referred the matter to the Department of Justice on June 15, 2018, and a settlement of various civil claims was finalized on October 31, 2022.</p>	
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## Other OIG Activities

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### Congressional Briefings

The OIG provided testimony before Congress during this reporting period, to the Senate Committee on Homeland Security and Governmental Affairs, Permanent Subcommittee on Investigations. We held more than 40 meetings and briefings with Members of Congress, committees, and their staffs during this reporting period. The Inspector General personally briefed numerous Members who sit on committees with jurisdiction over DHS regarding DHS OIG’s portfolio of work.

### Legislative and Regulatory Reviews

The *Inspector General Act of 1978, as amended*, directs the Inspector General to review existing and proposed legislation and regulations relating to DHS programs and operations and to make recommendations about the impact of such legislation and regulations on (1) the economy and efficiency of DHS programs and operations, and (2) the prevention and detection of fraud and abuse in DHS programs and operations.

At the request of members of Senate Appropriations Committee, we provided technical drafting assistance for proposed revisions to the *Inspector General Act* related to the Inspector General reporting to Congress any denial of access to information by the Director of the Secret Service.

At the request of CIGIE, DHS OIG reviewed and provided technical drafting assistance for potential amendments to the *Securing IG Independence Act*.

## Oversight of Single Audits

The *Inspector General Act of 1978, as amended*, requires Inspectors General take appropriate steps to ensure that any work performed by non-Federal auditors complies with *generally accepted government auditing standards* (GAGAS). The Office of Management and Budget requires entities such as state and local governments, universities, and nonprofit organizations that spend \$750,000 or more in Federal funds in a fiscal year to obtain an audit, referred to as a "Single Audit" (per the *Single Audit Act*, as amended by Public Law 104-156.) Non-Federal auditors perform these single audits. Our role is to take the appropriate steps to ensure the non-Federal auditors perform their Single Audit work in compliance with GAGAS, and to determine that the audit results are properly reported.

During this reporting period, we completed 99 desk reviews of Single Audit reports issued by the non-Federal auditing firms (independent public accountant organizations.) These 99 desk reviews encompass \$2,391,027,976 Federal grant spending, of which \$1,508,737,224 were for direct DHS grants. We did not complete any quality control reviews.

Fifty-five percent of our reviews did not disclose any quality issues, or only minor issues that did not require corrective actions. The remaining 45 percent contained errors needing correction in future filings, as identified below<sup>5</sup>.

<b>Problems with:</b>	
Schedule of Expenditures of Federal Awards	22
Corrective Action Plan	17
Risk Assessment	10
Audit Report	6
Prior Report	5
Findings	5
Standard Form Accompanying Report	5
Audit Threshold	3
Single Audit Report Submitted Late	2
Percent of Coverage Calculation	1
Other	1

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<sup>5</sup> Some of the Single Audit submissions had several errors, so arithmetically there are more errors noted than 45% of 99 letters would indicate.

The Single Audit report with a problematic percent of coverage calculation resulting in inadequate grant testing failed our review. We are waiting for the non-Federal auditors to test additional Federal grant costs in the year we reviewed. Once the additional work is completed, we will review the revised Single Audit submission.

## Appendixes

### Appendix 1: Reports

#### REPORTS WITH MONETARY FINDINGS

#### RESOLUTION OF REPORTS AND RECOMMENDATIONS

#### REPORTS WITH UNRESOLVED RECOMMENDATIONS OLDER THAN 6 MONTHS

#### REPORTS WITH OPEN RECOMMENDATIONS OLDER THAN 6 MONTHS

#### AUDIT AND INSPECTION REPORTS ISSUED

#### SCHEDULE OF AMOUNTS DUE AND RECOVERED/DEOBLIGATED

#### Reports with Monetary Findings

##### Reports and Recommendations with Questioned or Unsupported Costs

	# Reports	# Recommendations	Questioned Costs	Unsupported Costs
Carryover	35	73	\$11,909,488,854	\$7,179,288,745
Issued	1	1	\$7,428,574	\$0

##### Reports and Recommendations with Funds Put to Better Use

	# Reports	# Recommendations	Funds Put to Better Use
Carryover	15	31	\$3,151,520,354
Issued	0	0	\$0

## Resolution of Reports and Recommendations<sup>6</sup>

### Reports & Recommendations Open Older Than 6 Months

Period Ending	# Reports with Recommendations > 6 Months	# Recommendations Open and Unresolved > 6 Months
9/30/22	23	32
3/31/2023	29	51

### Current Report Inventory

	# Reports
Reports with open recommendations at the beginning of the period	160
Reports issued to DHS this period	20
Reports with recommendations closed this period	26
Reports with open recommendations at the end of the period	154

### Active Recommendations

	# Recs
Open recommendations at the beginning of the period	530
Recommendations issued this period	79
Recommendations closed this period	90
Open recommendations at the end of the period	519

<sup>6</sup> Since 2003, OIG has issued 11,455 recommendations. DHS has taken action to address all but 568 of them. This appendix excludes investigative reports.

## Reports with Unresolved Recommendations Older Than 6 Months

Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	Questioned Cost	FPTBU	Reason Code*
1/12/2017	OIG-17-22	<i>CDHS Lacks Oversight of Component Use of Force (Redacted)</i>	1	SEC, DSEC, COS	-	-	B
10/24/2017	OIG-18-04	<i>(U) FAMS' Contribution to Aviation Transportation Security Is Questionable</i>	2, 3, 4	TSA	-	-	B
1/5/2018	OIG-18-36	<i>ICE Faces Challenges to Screen Aliens Who May Be Known or Suspected Terrorists (REDACTED)</i>	2	ICE	-	-	B
9/19/2018	OIG-19-17	<i>FAMS' Contribution to International Flight Security Is Questionable</i>	1, 2	TSA	-	\$394,000,000	C
2/28/2019	OIG-19-23	<i>Border Patrol Needs a Staffing Model to Better Plan for Hiring More Agents</i>	1	CBP	-	-	B
9/30/2019	OIG-19-66	<i>FEMA Did Not Sufficiently Safeguard Use of Transportation Assistance Funds</i>	1, 3	FEMA	-	-	A
2/18/2020	OIG-20-13	<i>U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges</i>	2	ICE	-	-	B
4/6/2020	OIG-20-23	<i>FEMA Has Made More than \$3 Billion in Improper and Potentially Fraudulent Payments for Home Repair Assistance since 2003</i>	1, 2	FEMA	\$3,035,279,851	-	C
7/14/2020	OIG-20-52	<i>CBP Has Not Demonstrated Acquisition Capabilities Needed to Secure the Southern Border</i>	1	CBP, MGMT	-	-	A
7/28/2020	OIG-20-55	<i>CBP Needs a Comprehensive Process for Conducting Covert Testing and Resolving Vulnerabilities</i>	1, 5	CBP	-	-	C
8/13/2020	OIG-20-59	<i>HSI Effectively Contributes to the FBI's Joint Terrorism Task Force, But Partnering Agreements Could Be Improved - Law Enforcement Sensitive</i>	4, 5	ICE, MGMT, PLCY, TSA	-	-	A
8/12/2020	OIG-20-60	<i>FEMA Has Paid Billions in Improper Payments for SBA Dependent Other Needs Assistance since 2003</i>	1, 2, 3	FEMA	\$3,300,000,000	-	C



Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	Questioned Cost	FPTBU	Reason Code*
8/27/2020	OIG-20-66	<i>DHS Inconsistently Implemented Administrative Forfeiture Authorities Under CAFRA</i>	1	CBP, DHS, ICE, Coast Guard, Secret Service	-	-	A
9/30/2020	OIG-20-77	<i>Evaluation of DHS' Information Security Program for Fiscal Year 2019</i>	2	MGMT	-	-	C
7/6/2021	OIG-21-43	<i>FEMA Has Not Prioritized Compliance with the Disaster Mitigation Act of 2000, Hindering Its Ability to Reduce Repetitive Damages to Roads and Bridges</i>	1	FEMA	-	-	B
9/22/2021	OIG-21-66	<i>DHS Did Not Fully Comply with Requirements in the Transportation Security Card Program Assessment</i>	1	Coast Guard, TSA	-	-	A
11/4/2021	OIG-22-04	<i>DHS Continues to Make Progress Meeting DATA Act Requirements, but Challenges Remain</i>	3	CFO	-	-	C
1/6/2022	OIG-22-10	<i>USCIS' U Visa Program Is Not Managed Effectively and Is Susceptible to Fraud</i>	1, 3	USCIS	-	-	A
3/16/2022	OIG-22-31	<i>Management Alert - Immediate Removal of All Detainees from the Torrance County Detention Facility</i>	1	ICE	-	-	A
4/13/2022	OIG-22-36	<i>Management Alert - FEMA's COVID-19 Funeral Assistance Operating Procedures Are Inconsistent with Previous Interpretation of Long-Standing Regulations for Eligible Funeral Expenses</i>	1	FEMA	-	-	A
5/18/2022	OIG-22-44	<i>ICE Did Not Follow Policies, Guidance, or Recommendations to Ensure Migrants Were Tested for COVID-19 before Transport on Domestic Commercial Flight</i>	1, 2, 3, 4	ICE	-	-	B
8/10/2022	OIG-22-56	<i>FEMA Needs to Improve Its Oversight of the Emergency Food and Shelter Program</i>	1, 2, 6, 10	FEMA	-	\$45,200,000	Recs 1, 2, 10 = A Rec 6 = C
8/9/2022	OIG-22-57	<i>El Paso Sector Border Patrol Struggled with Prolonged Detention and Consistent Compliance with TEDS Standards</i>	4	CBP	-	-	B

Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	Questioned Cost	FPTBU	Reason Code*
9/2/2022	OIG-22-63	<i>CISA and FEMA Can Improve Coordination Efforts to Ensure Energy Sector Resilience</i>	2	CISA, FEMA	-	-	C
9/6/2022	OIG-22-64	<i>DHS Encountered Obstacles to Screen, Vet, and Inspect All Evacuees during the Recent Afghanistan Crisis</i>	1, 2	CBP, SEC, DSEC, COS	-	-	A
9/16/2022	OIG-22-69	<i>FEMA Did Not Implement Controls to Prevent More than \$3.7 Billion in Improper Payments from the Lost Wages Assistance Program</i>	1, 2, 3, 4, 5, 6	FEMA	-	-	A
9/27/2022	OIG-22-73	<i>More than \$2.6 Million in Potentially Fraudulent LWA Payments Were Linked to DHS Employees' Identities</i>	6	FEMA	-	-	A
9/29/2022	OIG-22-76	<i>FEMA's Management of Mission Assignments to Other Federal Agencies Needs Improvement</i>	4	FEMA	\$103,140,036	-	C
9/29/2022	OIG-22-77	<i>FEMA Did Not Effectively Manage Disaster Case Management Program Funds in Support of Hurricane Maria</i>	1	FEMA	-	-	A
<b>Totals</b>	<b>29 Reports</b>		<b>51 Recs</b>		<b>\$6,438,419,887</b>	<b>\$439,200,000</b>	

\*Reason Code Key

A = DHS did not concur and has not changed its original position

B = DHS did not provide timely/sufficient corrective action plan and/or expected completion date

C = Disagreement on evidence and/or proposed corrective actions

## Reports with Open Recommendations Older than 6 Months

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-15-10	<i>Independent Auditors' Report on DHS' FY 2014 Financial Statements and Internal Control over Financial Reporting</i>	20	-	-	DHS, FEMA, ICE, MGMT, NPPD, Coast Guard
OIG-16-54	<i>Independent Auditors' Report on U.S. Customs and Border Protection's FY 2015 Consolidated Financial Statements</i>	1	-	-	CBP
OIG-16-91	<i>TSA Oversight of National Passenger Rail System Security</i>	2	-	-	OGC, TSA
OIG-17-12	<i>Independent Auditors' Report on DHS' FY 2016 Financial Statements and Internal Control over Financial Reporting</i>	28	-	-	CBP, CFO, FEMA, NPPD, Coast Guard, Secret Service
OIG-17-49	<i>Review of Domestic Sharing of Counterterrorism Information</i>	3	-	-	I&A
OIG-17-51	<i>ICE Deportation Operations</i>	1	-	-	ICE
OIG-17-74-IQO	<i>Oversight Review of the U.S. Coast Guard Investigative Service</i>	3	-	-	Coast Guard
OIG-17-112	<i>Covert Testing of TSA's Checkpoint Screening Effectiveness</i>	4	-	-	TSA
OIG-18-16	<i>Independent Auditors' Report on DHS' FY 2017 Financial Statements and Internal Control over Financial Reporting</i>	42	-	-	CBP, DHS, FEMA, Coast Guard, Secret Service
OIG-18-36	<i>ICE Faces Challenges to Screen Aliens Who May Be Known or Suspected Terrorists (REDACTED)</i>	1	-	-	ICE

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-18-70	<i>FAMS Needs to Demonstrate How Ground-Based Assignments Contribute to TSA's Mission - Sensitive Security Information</i>	2	-	-	TSA
OIG-18-71	<i>FEMA Paid Employees Over the Annual Premium Pay Cap</i>	1	-	-	FEMA
OIG-18-78	<i>USCIS' Medical Admissibility Screening Process Needs Improvement</i>	1	-	-	USCIS
OIG-18-81	<i>DHS Support Components Do Not Have Sufficient Processes and Procedures to Address Misconduct</i>	1	-	-	MGMT
OIG-18-83	<i>CBP's International Mail Inspection Processes Need Improvement at JFK International Airport</i>	3	-	-	CBP
OIG-18-88	<i>Review of Coast Guard's Oversight of the TWIC Program</i>	2	-	-	Coast Guard
OIG-19-04	<i>Independent Auditors' Report on DHS' FY 2018 Financial Statements and Internal Control over Financial Reporting</i>	28	-	-	CBP, DHS, FEMA, NPPD, Coast Guard, Secret Service
OIG-19-10	<i>CBP's Searches of Electronic Devices at Ports of Entry</i>	1	-	-	CBP
OIG-19-15	<i>The Federal Protective Service Has Not Managed Overtime Effectively</i>	1	\$1,768,768	-	CISA MGMT
OIG-19-21	<i>Covert Testing of Access Controls to Secure Airport Areas</i>	1	-	-	TSA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-19-28	<i>ICE Faces Barriers in Timely Repatriation of Detained Aliens</i>	1	-	-	ICE
OIG-19-35	<i>TSA Needs to Improve Efforts to Retain, Hire, and Train Its Transportation Security Officers</i>	1	-	-	TSA
OIG-19-42	<i>DHS Needs to Address Oversight and Program Deficiencies before Expanding the Insider Threat Program</i>	3	-	-	DHS
OIG-19-48	<i>DHS Needs to Improve Its Oversight of Misconduct and Discipline</i>	1	-	-	MGMT
OIG-19-52	<i>FEMA's Cost Eligibility Determination of Puerto Rico Electric Power Authority's Contract with Cobra Acquisitions LLC</i>	1	-	-	FEMA
OIG-19-56	<i>TSA's Data and Methods for Classifying Its Criminal Investigators as Law Enforcement Officers Need Improvement</i>	1	-	-	TSA
OIG-20-03	<i>Independent Auditors' Report on DHS' FY 2019 Financial Statements and Internal Control over Financial Reporting</i>	5	-	-	DHS
OIG-20-06	<i>DHS Lacked Technology Needed to Successfully Account for Separated Migrant Families</i>	1	-	-	ICE
OIG-20-13	<i>U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges</i>	1	-	-	ICE
OIG-20-15	<i>FEMA Purchased More Manufactured Housing Units Than It Needed in Texas After Hurricane Harvey</i>	1	-	-	FEMA
OIG-20-26	<i>Capacity Audit of FEMA Grant Funds Awarded to the Puerto Rico Department of Education</i>	1	-	-	FEMA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-20-28	<i>TSA's Challenges with Passenger Screening Canine Teams - Sensitive Security Information</i>	1	-	\$77,000,000	TSA
OIG-20-33	<i>TSA Needs to Improve Monitoring of the Deployed Advanced Imaging Technology System</i>	1	-	-	TSA
OIG-20-37	<i>DHS Can Enhance Efforts to Protect Commercial Facilities from Terrorism and Physical Threats</i>	2	-	-	CISA
OIG-20-40	<i>DHS Has Made Progress in Meeting SAVE Act Requirements But Challenges Remain for Fleet Management</i>	1	-	-	DHS
OIG-20-43	<i>DHS Has Limited Capabilities to Counter Illicit Unmanned Aircraft Systems</i>	1	-	-	PLCY
OIG-20-48	<i>Early Warning Audit of FEMA Public Assistance Grants to Lee County, Florida</i>	7	\$1,076,913	-	FEMA
OIG-20-50	<i>Early Warning Audit of FEMA Public Assistance Grants to Polk County School Board, Florida</i>	5	\$62,763	-	FEMA
OIG-20-51	<i>Early Warning Audit of FEMA Public Assistance Grants in Monroe County, Florida</i>	7	\$384,329	-	FEMA
OIG-20-55	<i>CBP Needs a Comprehensive Process for Conducting Covert Testing and Resolving Vulnerabilities – (REDACTED)</i>	1	-	-	CBP
OIG-20-57	<i>FEMA's Public Assistance Grant to PREPA and PREPA's Contracts with Whitefish and Cobra Did Not Fully Comply with Federal Laws and Program Guidelines</i>	1	-	-	FEMA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-20-59	<i>HSI Effectively Contributes to the FBI's Joint Terrorism Task Force, But Partnering Agreements Could Be Improved - Law Enforcement Sensitive</i>	3	-	-	ICE, PLCY, TSA
OIG-20-62	<i>DHS Has Made Progress in Meeting DATA Act Requirements, But Challenges Remain</i>	1	-	-	CFO
OIG-20-66	<i>DHS Inconsistently Implemented Administrative Forfeiture Authorities Under CAFRA</i>	1	-	-	CBP, DHS, ICE, Coast Guard, Secret Service
OIG-20-68	<i>FEMA Is Not Effectively Administering a Program to Reduce or Eliminate Damage to Severe Repetitive Loss Properties</i>	2	-	-	FEMA
OIG-20-73	<i>DHS Faces Challenges in Meeting the Responsibilities of the Geospatial Data Act of 2018</i>	2	-	-	DHS, MGMT
OIG-20-76	<i>FEMA Mismanaged the Commodity Distribution Process in Response to Hurricanes Irma and Maria</i>	2	-	-	FEMA
OIG-20-77	<i>Evaluation of DHS' Information Security Program for Fiscal Year 2019</i>	2	-	-	CISA, DHS, MGMT
OIG-21-01	<i>DHS Has Secured the Nation's Election Systems, but Work Remains to Protect the Infrastructure</i>	2	-	-	CISA
OIG-21-02	<i>CBP Has Taken Steps to Limit Processing of Undocumented Aliens at Ports of Entry</i>	1	-	-	CBP
OIG-21-06	<i>DHS Privacy Office Needs to Improve Oversight of Department-wide Activities, Programs, and Initiatives</i>	1	-	-	PRIV

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-21-08	<i>Independent Auditors' Report on DHS' FY 2020 Financial Statements and Internal Control over Financial Reporting</i>	13	-	-	CFO, DHS
OIG-21-09	<i>DHS Components Have Not Fully Complied with the Department's Guidelines for Implementing the Lautenberg Amendment</i>	2	-	-	ICE, PLCY
OIG-21-11	<i>TSA Needs to Improve Management of the Quiet Skies Program - Sensitive Security Information</i>	2	-	-	TSA
OIG-21-15	<i>ICE Guidance Needs Improvement to Deter Illegal Employment</i>	4	-	-	ICE
OIG-21-16	<i>DHS Has Not Effectively Implemented the Prompt Asylum Pilot Programs</i>	1	-	-	CBP, DHS, USCIS
OIG-21-19	<i>CBP Needs to Improve the Oversight of Its Canine Program to Better Train and Reinforce Canine Performance – (REDACTED)</i>	2	-	-	CBP
OIG-21-21	<i>CBP Has Improved Southwest Border Technology, but Significant Challenges Remain</i>	1	-	-	CBP
OIG-21-22	<i>Biological Threat Detection and Response Challenges Remain for BioWatch – (REDACTED)</i>	2	-	-	CWMD
OIG-21-26	<i>FEMA's Procurement and Cost Reimbursement Review Process Needs Improvement</i>	3	\$23,282,276	-	FEMA
OIG-21-27	<i>CBP Faced Challenges in Its Inspection Processes and Physical Security at the JFK International Mail Facility – (REDACTED)</i>	4	-	-	CBP



Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-21-28	<i>FEMA Needs Revised Policies and Procedures to Better Manage Recovery of Disallowed Grant Funds</i>	2	-	-	FEMA
OIG-21-29	<i>DHS' Fragmented Approach to Immigration Enforcement and Poor Planning Resulted in Extended Migrant Detention during the 2019 Surge</i>	1	-	-	ICE
OIG-21-31	<i>DHS Had Authority to Deploy Federal Law Enforcement Officers to Protect Federal Facilities in Portland, Oregon, but Should Ensure Better Planning and Execution in Future Cross-Component Activities</i>	1	-	-	SEC, DSEC, COS
OIG-21-35	<i>DHS Law Enforcement Components Did Not Consistently Collect DNA from Arrestees</i>	3	-	-	CBP, ICE, TSA, DHS, FPS
OIG-21-36	<i>ICE Did Not Consistently Provide Separated Migrant Parents the Opportunity to Bring Their Children upon Removal</i>	1	-	-	ICE
OIG-21-42	<i>FEMA Initiated the Hurricane Harvey Direct Housing Assistance Agreement without Necessary Processes and Controls</i>	1	-	-	FEMA
OIG-21-43	<i>FEMA Has Not Prioritized Compliance with the Disaster Mitigation Act of 2000, Hindering Its Ability to Reduce Repetitive Damages to Roads and Bridges</i>	1	-	-	FEMA
OIG-21-48	<i>CBP Needs to Strengthen Its Oversight and Policy to Better Care for Migrants Needing Medical Attention</i>	1	-	-	CBP
OIG-21-52	<i>TSA Did Not Assess Its EDCT Program for Surface Transportation Security</i>	2	-	-	TSA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-21-53	<i>U.S. Customs and Border Protection's Acquisition Management of Aviation Fleet Needs Improvement to Meet Operational Needs</i>	1	-	-	CBP
OIG-21-55	<i>Evaluation of DHS' Compliance with Federal Information Security Modernization Act Requirements for Intelligence Systems for Fiscal Year 2020</i>	1	-	-	I&A
OIG-21-56	<i>USCIS Needs to Improve Its Electronic Employment Eligibility Verification Process</i>	7	-	-	USCIS
OIG-21-57	<i>ICE's Oversight of the Capgemini Contract Needs Improvement</i>	3	-	-	ICE
OIG-21-58	<i>ICE's Management of COVID-19 in Its Detention Facilities Provides Lessons Learned for Future Pandemic Responses</i>	2	-	-	ICE
OIG-21-59	<i>CISA Can Improve Efforts to Ensure Dam Security and Resilience</i>	5	-	-	CISA
OIG-21-62	<i>CBP Targeted Americans Associated with the 2018–2019 Migrant Caravan</i>	5	-	-	CBP
OIG-21-63	<i>CBP Continues to Experience Challenges Managing Searches of Electronic Devices at Ports of Entry</i>	3	-	-	CBP
OIG-21-64	<i>Lessons Learned from FEMA's Initial Response to COVID-19</i>	3	-	-	FEMA
OIG-21-65	<i>Coast Guard Should Prioritize Upgrades to Rescue 21 Alaska and Expand its Public Notifications During Outages</i>	2	-	-	Coast Guard

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-21-71	<i>FEMA Must Take Additional Steps to Better Address Employee Allegations of Sexual Harassment and Sexual Misconduct</i>	1	-	-	FEMA
OIG-21-72	<i>Evaluation of DHS' Information Security Program for FY 2020</i>	2	-	-	FEMA, Secret Service
OIG-22-01	<i>ICE Needs to Improve Its Oversight of Segregation Use in Detention Facilities</i>	3	-	-	ICE
OIG-22-02	<i>DHS Needs to Better Demonstrate Its Efforts to Combat Illegal Wildlife Trafficking</i>	1	-	-	DHS
OIG-22-03	<i>Many Factors Hinder ICE's Ability to Maintain Adequate Medical Staffing at Detention Facilities</i>	5	-	-	ICE
OIG-22-04	<i>DHS Continues to Make Progress Meeting DATA Act Requirements, but Challenges Remain</i>	2	-	-	CFO
OIG-22-06	<i>DHS Needs Additional Oversight and Documentation to Ensure Progress in Joint Cybersecurity Efforts</i>	5	-	-	CISA, DHS
OIG-22-08	<i>Independent Auditors' Report on DHS' FY 2021 Financial Statements and Internal Control over Financial Reporting</i>	4	-	-	DHS
OIG-22-10	<i>USCIS' U Visa Program Is Not Managed Effectively and Is Susceptible to Fraud</i>	1	-	-	USCIS
OIG-22-11	<i>FEMA Continues to Phase Out Its Use of Alternative Contracting Methods to Administer the National Flood Insurance Program</i>	1	-	-	FEMA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-22-12	<i>Continued Reliance on Manual Processing Slowed USCIS' Benefits Delivery during the COVID-19 Pandemic</i>	1	-	-	USCIS
OIG-22-15	<i>CISA Should Validate Priority Telecommunications Services Performance Data</i>	1	-	-	CISA
OIG-22-25	<i>FEMA Should Apply Lessons Learned from the STEP Pilot Program Implementation in Puerto Rico to Future Programs</i>	2	-	-	FEMA
OIG-22-29	<i>I&amp;A Identified Threats prior to January 6, 2021, but Did Not Issue Any Intelligence Products before the U.S. Capitol Breach</i>	2	-	-	I&A
OIG-22-30	<i>S&amp;T Needs to Improve Its Management and Oversight of R&amp;D Projects</i>	3	-	-	S&T
OIG-22-32	<i>FEMA Followed Its Declaration Request Policies, but Could Improve Its Records Management</i>	2	-	-	FEMA
OIG-22-33	<i>The Office for Bombing Prevention Needs to Improve its Management and Assessment of Capabilities to Counter Improvised Explosive Devices</i>	3	-	-	CISA
OIG-22-34	<i>CBP Needs Improved Oversight for Its Centers of Excellence and Expertise</i>	3	-	-	CBP
OIG-22-39	<i>CBP and CWMD Need to Improve Monitoring and Maintenance of Radiation Portal Monitor Systems – (Redacted)</i>	1	-	-	CBP
OIG-22-42	<i>Lessons Learned from DHS' Employee COVID-19 Vaccination Initiative</i>	1	-	-	MGMT

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-22-45	<i>Department of Homeland Security's FY 2021 Compliance with the Payment Integrity Information Act of 2019 and Executive Order 13520, Reducing Improper Payments</i>	2	-	-	CFO
OIG-22-46	<i>FEMA Needs to Improve Oversight and Management of Hazard Mitigation Grant Program Property Acquisitions</i>	4	-	\$134,911,248	FEMA
OIG-22-47	<i>Violations of ICE Detention Standards at Folkston ICE Processing Center and Folkston Annex</i>	1	-	-	ICE
OIG-22-49	<i>DHS Could Do More to Address the Threats of Domestic Terrorism</i>	5	-	-	DHS, S&T
OIG-22-51	<i>Assessment of FEMA's Public Assistance Alternative Procedures Program</i>	2	-	-	FEMA
OIG-22-52	<i>DHS and CBP Should Improve Intellectual Property Rights Management and Enforcement – (Redacted)</i>	7	-	-	CBP, PLCY
OIG-22-54	<i>DHS Did Not Adequately or Efficiently Deploy Its Employees to U.S. Military Installations in Support of Operation Allies Welcome</i>	2	-	-	DHS
OIG-22-56	<i>FEMA Needs to Improve Its Oversight of the Emergency Food and Shelter Program</i>	5	-	-	FEMA
OIG-22-58	<i>DHS Needs a Unified Strategy to Counter Disinformation Campaigns</i>	1	-	-	PLCY
OIG-22-59	<i>Additional Progress Needed to Improve Information Sharing under the Cybersecurity Act of 2015</i>	1	-	-	CISA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-22-60	<i>Evaluation of DHS' Compliance with Federal Information Security Modernization Act Requirements for Intelligence Systems for Fiscal Year 2021</i>	2	-	-	I&A
OIG-22-61	<i>Vulnerabilities Continue to Exist in TSA's Checked Baggage Screening</i>	2	-	-	TSA
OIG-22-62	<i>DHS Can Better Mitigate the Risks Associated with Malware, Ransomware, and Phishing Attacks</i>	1	-	-	ICE
OIG-22-63	<i>CISA and FEMA Can Improve Coordination Efforts to Ensure Energy Sector Resilience</i>	2	-	-	CISA, FEMA
OIG-22-65	<i>USCIS Should Improve Controls to Restrict Unauthorized Access to Its Systems and Information</i>	8	-	-	USCIS
OIG-22-66	<i>DHS Technology Systems Do Not Effectively Support Migrant Tracking at the Southwest Border</i>	8	-	-	CBP, ICE, MGMT
OIG-22-67	<i>DHS Component Collaboration on Law Enforcement Virtual Training is Limited</i>	3	-	-	Coast Guard, FLETC, PLCY
OIG-22-69	<i>FEMA Did Not Implement Controls to Prevent More than \$3.7 Billion in Improper Payments from the Lost Wages Assistance Program</i>	1	\$3,744,943,964	-	FEMA
OIG-22-74	<i>FEMA Made Efforts to Address Inequities in Disadvantaged Communities Related to COVID-19 Community Vaccination Center Locations and Also Plans to Address Inequity in Future Operations</i>	1	-	-	FEMA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-22-75	<i>Violations of ICE Detention Standards at Torrance County Detention Facility</i>	9	-	-	ICE
OIG-22-76	<i>FEMA's Management of Mission Assignments to Other Federal Agencies Needs Improvement</i>	3	-	-	FEMA
OIG-22-77	<i>FEMA Did Not Effectively Manage Disaster Case Management Program Funds in Support of Hurricane Maria Recovery Services</i>	2	-	-	FEMA
OIG-22-78	<i>The DHS Unified Coordination Group for Operation Allies Welcome Coordinated Afghan Resettlement but Faced Challenges in Funding and Authority</i>	2	-	-	MGMT, PLCY
OIG-22-79	<i>The Unified Coordination Group Struggled to Track Afghan Evacuees Independently Departing U.S. Military Bases</i>	1	-	-	DHS
OIG-22-80	<i>Del Rio Area Struggled with Prolonged Detention, Consistent Compliance with CBP's TEDS Standards, and Data Integrity</i>	3	-	-	CBP
<b>Totals</b>	<b>125 Reports</b>	<b>407 Recs</b>	<b>\$3,771,519,013</b>	<b>\$211,911,248</b>	

Report Number Abbreviations:

A report number ending with "MA" is a management alert. These reports identify conditions or issues that may pose a serious, imminent threat to safety, health, property, continuity of operations, or risk of fraud, waste, or abuse. A report number ending with "IQO" is a report issued by the Office of Integrity and Quality Oversight, which OIG dissolved in April 2021.

## Audit and Inspection Reports Issued

Date Issued	Report Number	Report Title	Total Questioned Costs <sup>(a)</sup>	Unsupported Costs <sup>(b)</sup>	Funds to be Put to Better Use <sup>(c)</sup>
11/15/2022	OIG-23-02	<i>Independent Auditors' Report on the Department of Homeland Security's Consolidated Financial Statements for FYs 2022 and 2021 and Internal Control over Financial Reporting</i>	-	-	-
12/20/2022	OIG-23-03	<i>El Centro and San Diego Facilities Generally Met CBP's TEDS Standards but Struggled with Prolonged Detention and Data Integrity</i>	-	-	-
12/20/2022	OIG-23-04	<i>DHS Did Not Always Promptly Revoke PIV Card Access and Withdraw Security Clearances for Separated Individuals</i>	-	-	-
12/22/2022	OIG-23-05	<i>DHS Did Not Consistently Comply with National Instant Criminal Background Check System Requirements</i>	-	-	-
1/4/2023	OIG-23-06	<i>Management Alert - CBP Needs to Provide Adequate Emergency Back-Up Power to its Video Surveillance Systems at the Blaine Area Ports to Ensure Secure and Safe Operations - Law Enforcement Sensitive (REDACTED)</i>	-	-	-
1/11/2023	OIG-23-07	<i>DHS Has Made Progress in Fulfilling Geospatial Data Act Responsibilities, But Additional Work is Needed</i>	-	-	-
1/24/2023	OIG-23-08	<i>Review of U.S. Coast Guard's Fiscal Year 2022 Detailed Accounting Report for Drug Control Funds</i>	-	-	-
1/25/2023	OIG-23-09	<i>Review of U.S. Coast Guard's Fiscal Year 2022 Drug Control Budget Formulation Compliance Report</i>	-	-	-
1/30/2023	OIG-23-10	<i>Review of U.S. Customs and Border Protection's Fiscal Year 2022 Detailed Accounting Report for Drug Control Funds</i>	-	-	-



<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Total Questioned Costs<sup>(a)</sup></b>	<b>Unsupported Costs<sup>(b)</sup></b>	<b>Funds to be Put to Better Use<sup>(c)</sup></b>
1/31/2023	OIG-23-11	<i>Review of U.S. Customs and Border Protection's Fiscal Year 2022 Drug Control Budget Formulation Compliance Report</i>	-	-	-
2/1/2023	OIG-23-12	<i>ICE and CBP Deaths in Custody during FY 2021</i>	-	-	-
2/1/2023	OIG-23-13	<i>Violations of Detention Standards at ICE's Port Isabel Service Processing Center</i>	-	-	-
2/7/2023	OIG-23-14	<i>FEMA Did Not Provide Sufficient Oversight of Project Airbridge</i>	-	-	-
2/9/2023	OIG-23-15	<i>DHS Grants and Contracts Awarded through Other Than Full and Open Competition Fiscal Year 2022</i>	-	-	-
2/15/2023	OIG-23-16	<i>FEMA Should Improve Controls to Restrict Unauthorized Access to Its Systems and Information</i>	-	-	-
2/23/2023	OIG-23-17	<i>Secret Service and ICE Did Not Always Adhere to Statute and Policies Governing Use of Cell-Site Simulators - Law Enforcement Sensitive (REDACTED)</i>	-	-	-
2/28/2023	OIG-23-18	<i>Violations of Detention Standards at Richwood Correctional Center in Monroe, Louisiana</i>	-	-	-
3/3/2023	OIG-23-19	<i>CISA Made Progress but Resources, Staffing, and Technology Challenges Hinder Cyber Threat Detection and Mitigation</i>	-	-	-
3/28/2023	OIG-23-20	<i>FEMA Should Increase Oversight to Prevent Potential Misuse of Humanitarian Relief Funds</i>	\$7,428,574	-	-
<b>Totals</b>		<b>20 reports</b>	<b>\$7,428,574</b>	<b>\$0</b>	<b>\$0</b>

Notes and Explanations:

(a) DHS OIG reports the Federal share, which ranged from 75 to 100 percent, of costs it questions. The Total Questioned Costs column includes the Federal share of all ineligible and unsupported costs reported.

(b) The Unsupported Costs column is a subset of Total Questioned Costs and is shown separately as required by the *Inspector General Act of 1978, as amended*.

(c) The Funds to be Put to Better Use column only includes the Federal share, which ranged from 75 to 100 percent, of our cumulative reported findings or recommendations.

Schedule of Amounts Due and Recovered/Deobligated

Date Issued	Report Number	Report Title	OIG Recommend ed Recovery (Federal Share)	Amount DHS Agreed to Recover (Disallow)	Amount DHS Will Not Recover (Allowed)	Amount DHS Recovered/ Deobligated
<b>Nothing to Report</b>						



## Appendix 2: Other OIG Activities

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### CONTRACT AUDIT RESULTS

### PREVIOUS PEER REVIEWS

### CLOSED INSPECTIONS, EVALUATIONS, OR AUDITS THAT WERE NOT DISCLOSED TO THE PUBLIC

### FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT OF 1996

#### Contract Audit Results

The *National Defense Authorization Act for FY 2008* requires that we list all contract audit reports issued during the reporting period containing significant audit findings; briefly describe the significant audit findings in the report; and specify the amounts of costs identified in the report as unsupported, questioned, or disallowed. This Act defines significant audit findings as unsupported, questioned, or disallowed costs in excess of \$10 million or other findings that the Inspector General determines to be significant. It defines contracts as a contract, an order placed under a task or delivery order contract, or a subcontract.

During this SAR period, we issued no contract audit reports meeting this criteria.

#### Previous Peer Reviews of or by DHS OIG

Section 5(a)(14) – (16) of the Inspector General Act of 1978, as amended, requires OIGs to include in their semiannual reports certain information pertaining to peer reviews of, or conducted by, an OIG during and prior to the current reporting period. If no peer review was conducted within the reporting period, OIGs must include a statement identifying the date of the last peer review conducted by another OIG.

#### Peer Reviews of DHS OIG

DHS OIG was not the subject of any external peer reviews during this reporting period. There are no outstanding recommendations from previous peer reviews conducted of or by DHS OIG. The date of the last peer review, which was conducted by Department of Education OIG, was March 2021.

#### Peer Reviews Conducted by DHS OIG

In March 2023, DHS OIG completed a CIGIE peer review of the Housing and Urban Development OIG's Inspection and Evaluation organization. DHS OIG made no formal recommendations.

## Closed Inspections, Evaluations, or Audits that Were Not Disclosed to the Public

There were three audits that were closed and not publicly disclosed. No evaluations or inspections were closed during this reporting period.

### *FEMA's Workforce Management During Concurrent Events*

We closed our audit of FEMA's workforce management during concurrent events without issuing a report. The objective of our audit was to determine if FEMA is effectively planning, managing, and deploying its workforce to successfully respond to concurrent and consecutive disasters and emergencies, including assisting other DHS components or Federal agencies.

FEMA was unable to provide timely information because of simultaneous disaster management which adversely impacted our ability to complete this audit in a timely manner. Given these circumstances, the work we completed is no longer the best available information to analyze FEMA's deployment of its workforce during concurrent events. Additionally, we are initiating an audit of FEMA's response to consecutive severe storms and flooding events in Kentucky. Information gathered in that audit will help us plan a subsequent review of FEMA's overall management of concurrent and consecutive disasters and emergencies.

### *ICE Follow-up Audit of the Technology and Information DHS uses to Track and Account for Overstays*

We closed our audit of the technology used to support DHS' tracking of individuals who overstay their allowed time in the United States without issuing a report. The objective of our audit, initiated in June 2022, was to determine the effectiveness of DHS information technology systems used to support ICE's efforts to track and account for overstays.

We held almost 30 meetings with more than 70 officials, analysts, program managers, and field personnel from CBP and ICE. We also analyzed and reviewed documents to determine the effectiveness of the technology and data DHS is using to track and identify overstays. Based on our preliminary work, we determined the technology and tools used to track and identify overstays have improved since we published OIG-17-56, *DHS Tracking of Overstays is Hindered by Insufficient Technology*.

### *Audit of CISA's Vulnerability and Disclosure Bugcrowd Platform*

We closed our audit of CISA's Vulnerability Disclosure Policy (VDP) Platform without issuing a report. The objective of our audit was to determine whether CISA is providing adequate oversight and management of the Bugcrowd platform used to disclose and manage Federal agencies' cyber vulnerabilities. We initiated the audit in November 2022. Based on the work we conducted, we determined CISA does not play a role in conducting oversight and management of the VDP Platform because agencies use the platform on a voluntarily basis.

## Federal Financial Management Improvement Act of 1996

### **Requirement:**

Reporting on Failure to Meet Deadlines in Remediation Plans. Section 804(b) of the *Federal Financial Management Improvement Act of 1996* (FFMIA) requires that the Inspector General's semi-annual report to Congress required under section 5(a) of the *Inspector General Act of 1978, as amended*, include instances and reasons when an agency has not met the milestones established in the remediation plan. Specifically, the report shall include: (1) the facts pertaining to non-compliance with Section 803 (a), including the nature and extent of non-compliance, the primary reason or cause for the failure to comply, and any extenuating circumstances; (2) a statement of the remedial actions needed to comply; and (3) the entity or organization responsible for the noncompliance and if different, the entity or organization responsible for correcting the noncompliance.

### **Facts pertaining to non-compliance**

As of September 30, 2022, DHS' financial management systems did not comply substantially with Federal financial management system requirements, as DHS continued to have a material weakness in Information Technology Controls and Information Systems and Financial Reporting<sup>7</sup>.

### **Information Technology Controls and Information Systems**

DHS continued to have deficiencies in its design and implementation of controls over IT Controls and Information Systems. Specifically, the independent auditors noted DHS had ineffective design, implementation, or operating effectiveness of IT general controls over IT operating systems, databases, and applications supporting financial reporting processes across DHS related to access control and segregation of duties, configuration management, and security management. Some of these deficiencies have persisted since the inception of DHS.

### **Financial Reporting**

DHS did not design control activities to achieve objectives and respond to risks as required by Green Book principle 10, Design Control Activities, or implement the entity's information systems and related control activities through policies as required by Green Book principles 11, Design Activities for Information Systems, and 12, Implement Control Activities. Specifically, the independent auditors noted DHS had ineffective design, implementation, or operating effectiveness of controls supporting financial reporting processes across DHS related to Service organization control reports, Application controls and information derived from systems, and Application of Accounting Standards for New Programs. DHS did not remediate identified control deficiencies that have existed for multiple prior years on a timely basis.

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<sup>7</sup> OIG-22-08, *Independent Auditors' Report on DHS' FY 2021 Financial Statements and Internal Control over Financial Reporting, November 2021.*

**Statement of the remedial actions needed to comply**

To address this non-compliance, the Department has launched a multiyear financial systems modernization program and DHS components continue to design, document, and implement compensating controls to reduce the severity of legacy system application functionality limitations. The FY 2021 Agency Financial Report has a target of FY 2023 for FFMIA correction.

## Appendix 3: Abbreviations

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<b>Abbreviation</b>	<b>Definition</b>
ARPA	<i>American Rescue Plan Act of 2021</i>
CARES Act	<i>Coronavirus Aid, Relief, and Economic Security Act</i>
DATA Act	<i>Digital Accountability and Transparency Act of 2014</i>
DOJ	Department of Justice
ERO	Enforcement and Removal Operations
FBI	Federal Bureau of Investigation
GAGAS	generally accepted government auditing standards
HSI	Homeland Security Investigations
LWA	lost wages assistance
PRAC	Pandemic Response Accountability Committee
SBA	Small Business Administration
TEDS	National Standards on Transport, Escort, Detention, and Search
(U)	Unclassified
U.S.C.	United States Code

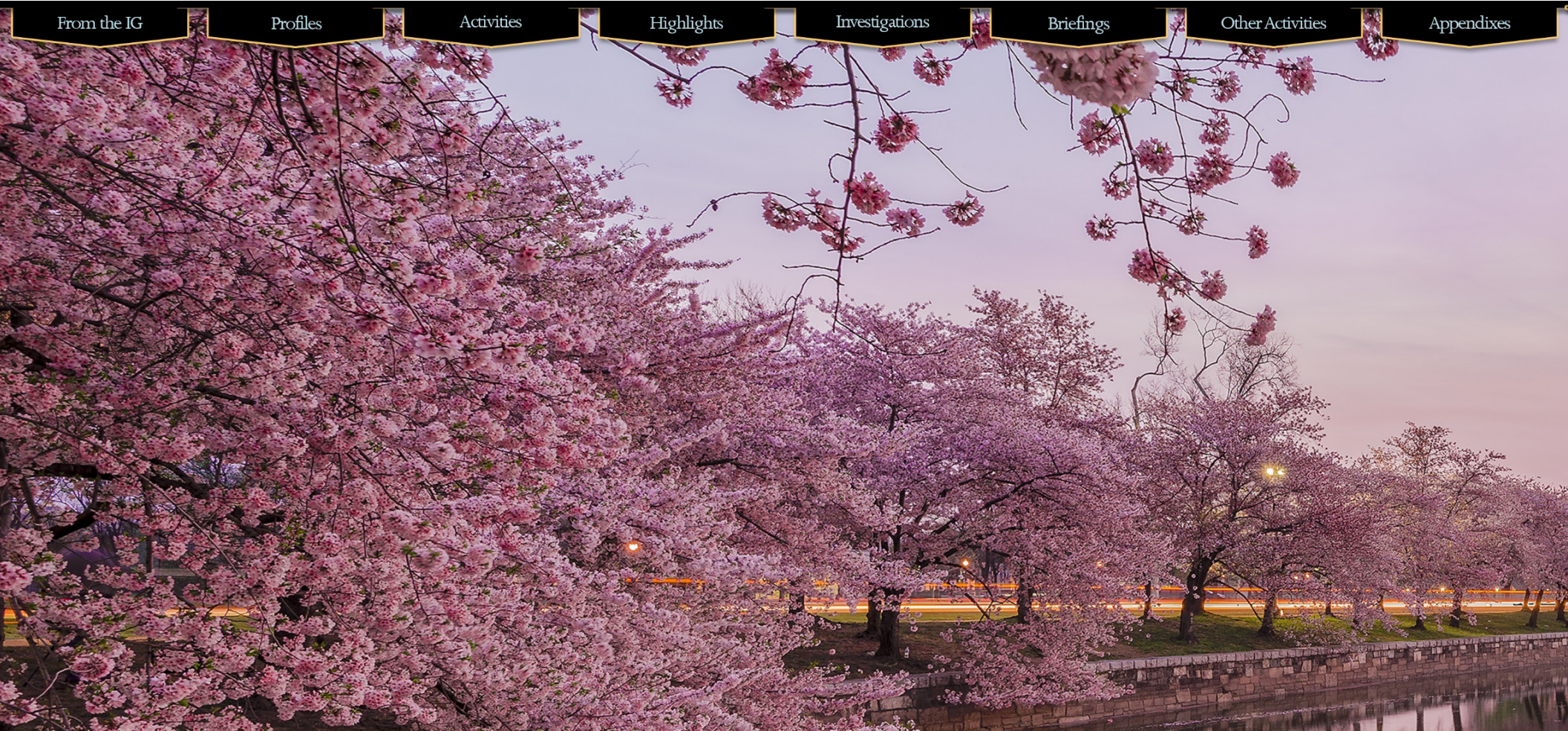
## Appendix 4: Index to Reporting Requirements

The specific reporting requirements described in the *Inspector General Act of 1978*, as amended, including Section 989C of the *Dodd-Frank Wall Street and Consumer Protection Act of 2010* and the *Inspector General Empowerment Act of 2016*, are listed below, as well as where to find the information in this report.

Section of the IG Act	Requirement	Report Section
4(a)(2)	Legislative and regulatory reviews	<a href="#">Congressional Briefings</a>
5(a)(1)	Significant problems, abuses, and deficiencies	Nothing to report
5(a)(1)	Recommendations with respect to significant problems, abuses, and deficiencies	Throughout report
5(a)(2)	Significant recommendations on which corrective action has not been completed	<a href="#">Appendix 1</a>
5(a)(4)	Matters referred to prosecutorial authorities and resulting prosecutions and convictions	<a href="#">Summary of OIG Activities and Accomplishments</a>
5(a)(15)	Summary of reports to head of establishment when information or assistance requested was unreasonably refused or not provided	<a href="#">Summary of Attempts to Restrict or Delay Access to Information</a>
5(a)(5)	List of audit, inspection, and evaluation reports and where applicable total questioned costs and funds to be put to better use	<a href="#">Appendix 1</a>
5(a)(3)	Summary of significant reports	<a href="#">Highlights of Significant OIG Activities</a>
5(b)(2)	Statistical table showing reports with questioned and unsupported costs	<a href="#">Appendix 1</a>
5(b)(2)	Statistical table showing reports with recommendations that funds be put to better use	<a href="#">Appendix 1</a>
5(b)(2)	Summary of prior reports with no management decisions	<a href="#">Appendix 1</a>
	Summary of prior reports with no establishment comment returned within 60 days	Nothing to report



	Summary of prior reports with outstanding unimplemented recommendations	<a href="#">Appendix 1</a>
5(b)(2)	Significant revised management decisions	Nothing to report
5(b)(2)	Significant management decisions with which DHS OIG disagrees	<a href="#">Appendix 1</a>
5(a)(7)	Information required by § 804(b) of the <i>Federal Financial Management Improvement Act of 1996</i>	<a href="#">Federal Financial Management Improvement Act of 1996</a>
5(a)(9)-(10)	Results of any peer review of DHS OIG by another OIG or date of last peer review, list of outstanding recommendations from any peer review of DHS OIG that have not been fully implemented, and a list of peer reviews conducted by DHS OIG including any outstanding recommendations	<a href="#">Appendix 2</a>
5(a)(11)	Statistical tables showing investigative reports, referrals, and total number of indictments and criminal information resulting from any prior referrals	<a href="#">Summary of OIG Activities and Accomplishments</a>
5(a)(12)	Metrics used for investigative statistical tables	<a href="#">Summary of OIG Activities and Accomplishments</a>
5(a)(13)	Investigations involving a Senior Government Employee	<a href="#">Investigations of Senior Government Employees</a>
5(a)(14)	Instances of whistleblower retaliation	<a href="#">Summary of OIG Activities and Accomplishments</a>
5(a)(15)	Attempts to interfere with OIG independence	<a href="#">Summary of Attempts to Restrict or Delay Access to Information</a>
5(a)(16)	Inspections, evaluations, and audits that were closed and not disclosed to the public; and Investigations involving a Senior Government Employee that were closed and not disclosed to the public	<a href="#">Appendix 2</a> <a href="#">Investigations of Senior Government Employees</a>



## Homeland Security

U.S. Department of Homeland Security  
Office of Inspector General

### Semiannual Report to Congress

October 1, 2022 - March 31, 2023

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Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Hotline  
245 Murray Drive SW  
Washington, D.C. 20528-0305

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