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

Semiannual Report to Congress

April 1, 2023 – September 30, 2023

A Message from the Inspector General



I am pleased to submit our Semiannual Report (SAR) to Congress summarizing the work and accomplishments of the Department of Homeland Security (DHS) Office of Inspector General (OIG) from April 1, 2023, through September 30, 2023. The scope of the DHS mission and the breadth of its work have transformed dramatically since its inception in 2003. 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 2024 Annual Workplan](#) to drive performance and measure success in the new fiscal year, we continue to demonstrate progress in the quantity and quality of our work.

Our greatest resource continues to be our workforce and the relationships we have with Congress, the Department, and our stakeholders. I am extremely proud of, and grateful for, our more than 750 professional, career employees who lead with integrity and are dedicated to excellence.

During this SAR period, we issued 42 reports containing 161 recommendations to improve DHS programs and operations. Our audit work identified more than \$46 million in questioned costs. In addition, we initiated 156 investigations, closed 143 investigations, and issued 121 investigative reports. Our investigative activities resulted in 55 arrests, 65 convictions, and more than \$391 million in recoveries, restitution, and fines.

We have also reported on a wide range of other high-priority, high-risk areas, including:

- [Cybersecurity](#)
- [Border Security](#)
- [Counter Terrorism](#)
- [Preparedness and Resilience](#)
- [COVID-19 Fraud](#)

As DHS performs its vital mission, we are firmly committed to providing rigorous, independent, and objective oversight, to promote excellence, integrity, and accountability in DHS programs and operations. Thank you for supporting our work.

Sincerely,
JOSEPH V.
CUFFARI
Joseph V. Cuffari, Ph.D.
Inspector General

Digitally signed by
JOSEPH V. CUFFARI
Date: 2023.10.27
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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 an OIG in the Department 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

- Executive Office
- Office of Audits
- Office of Counsel
- Office of External Affairs
- Office of Innovation
- Office of Inspections and Evaluations
- Office of Integrity
- Office of Investigations
- Office of Management

DHS Components and Offices

- Countering Weapons of Mass Destruction Office (CWMD)
- Cybersecurity & Infrastructure Security Agency (CISA)
- Federal Emergency Management Agency (FEMA)
- Federal Law Enforcement Training Centers (FLETC)
- Management Directorate (MGMT)
- Office of the Citizenship and Immigration Services Ombudsman (CIS Ombudsman)
- Office for Civil Rights and Civil Liberties (CRCL)
- Office of the Chief Financial Officer (OCFO)
- Office of the General Counsel (OGC)
- Office of Health Security (OHS)
- Office of the Immigration Detention Ombudsman (OIDO)
- Office of Inspector General (OIG)
- Office of Intelligence and Analysis (I&A)

- Office of Legislative Affairs (OLA)
- Office of Homeland Security Situational Awareness (OSA)
- Office of Partnership and Engagement (OPE)
- Office of Public Affairs (OPA)
- Office of Strategy, Policy, and Plans (PLCY)
- Privacy Office (PRIV)
- Science and Technology Directorate (S&T)
- Transportation Security Administration (TSA)
- U.S. Citizenship and Immigration Services (USCIS)
- United States Coast Guard (Coast Guard)
- U.S. Customs and Border Protection (CBP)
- U.S. Immigration and Customs Enforcement (ICE)
- United States Secret Service (Secret Service)

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Summary of Office of Inspector General Activities and Accomplishments



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 42 audit and inspection reports (see Appendix 1), containing 161 recommendations, and 121 investigative reports.

Financial Impact

In this reporting period, our audits resulted in questioned costs of \$46,463,099. We issued two audit reports identifying \$4,294,059 in funds to be put to better use and the Department recovered or deobligated \$24,080,077 (see Appendix 1). We reported \$391,085,157.26 in recoveries, restitution, and fines from investigations.¹

Type of Impact	Amount
Questioned Costs	\$46,463,099
Funds to be Put to Better Use	\$4,294,059
Management Agreement that Funds be Recovered/Deobligated	\$24,080,077
Funds Recovered/Deobligated	-
Recoveries, Restitution, and Fines from Investigations	\$ 391,085,157.26

Investigations

We initiated 156 investigations and closed 143. Our investigations resulted in 55 arrests, 69 indictments, 65 convictions, and 3 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.

¹ Investigative work often involves several law enforcement agencies working on the same case. OIGs may conduct investigations with other OIGs, other Federal law enforcement agencies, and state or local law enforcement entities. Investigative Receivables and Recoveries reflects orders associated with criminal and civil cases plus any voluntary repayments recovered 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.



Type of Investigation	Number
Open Investigations as of September 30, 2023	845
Investigations Initiated	156
Investigations Closed	143
Investigative Reports Issued	121
Investigations (Persons) Referred for Federal Prosecution	68
Investigations (Persons) Accepted for Federal Prosecution	72
Investigations (Persons) Declined for Federal Prosecution	31
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 Prosecuting Authorities	64

* 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 April 1 – September 30, 2023	Number
Total Hotline Complaints Received, excluding Whistleblowers	11,053
Complaints Referred (outside of DHS OIG)	7,914
Complaints Closed	10,628

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 SAR period, WPD received 226 complaints through the DHS OIG Hotline, which it reviewed for allegations of whistleblower retaliation. Entering the period, WPD had 1 pending complaint to resolve. Therefore, combining the 226 received with the 1 pending from last period, WPD reviewed 227 complaints during the SAR period. As a result of the review of the 227 complaints during the intake process, WPD declined to open an investigation for 212 complaints. The 227 complaints reviewed this period represents a 26 percent increase in complaints reviewed over the most recent SAR period ending on March 31, 2023. Investigations were opened on 5 complaints, leaving 10 complaints currently pending.

WPD Intake Complaints	Number
Pending Complaints Entering this Period	1
Complaints Received by WPD During Period	226
Total Complaints Reviewed by WPD during Period	227
Complaints Declined During Intake Process ²	212
Complaints Converted to Investigation	5
Total Complaints Pending at End of Period	10

² 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 12 whistleblower retaliation investigations during the SAR period, to include completing 10 investigations through the issuance of reports of investigation (ROI), and administratively closing two investigations. During this period, WPD did not substantiate any claims of whistleblower retaliation. Overall, WPD closed two more investigations than the previous SAR period, and issued an additional two ROIs, an increase from the last period of 20 percent and 25 percent respectively. Further, the 10 ROIs issued by WPD this period as well as the total of 12 closed investigations were a record for the division.

WPD began this SAR period with 46 pending investigations. During the SAR period, WPD closed 12 investigations, and opened 5 new investigations. Overall, this resulted in 39 pending cases, and a roughly 15 percent decrease in the number of pending investigations.

Whistleblower Retaliation Investigations	Number
Investigations Pending at Beginning of Period	46
Investigations Opened During Period	5
Investigations Closed During Period	12
Investigations Pending at End of Period	39

Recent Substantiated Reports of Whistleblower Retaliation and Pending Corrective Action

No investigative reports issued this SAR period that substantiated allegations of whistleblower retaliation.

Pending Corrective Action from Prior SAR Periods

WPD substantiated two reports of investigation in the previous SAR period. Updates on corrective actions taken as a result of WPD's investigations are found below.

W18-USCG-37156

During the last SAR period, 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 that the Coast Guard member was retaliated against for reporting a reasonable belief of instances of improper spending requests by their 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 eventual removal from his 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 DHS Secretary for corrective action.

As of the issuance of this SAR, the Personnel Service Center corrected Complainant's record to remove the OERs identified by the OIG as retaliatory. On July 14, 2023, the member was notified of this action. The Coast Guard also removed references of the retaliatory Removal of Primary Duties from the Complainant's record. As a result of the corrective action, at the last opportunity for promotion the Complainant was selected. Additionally, the Coast Guard is currently reviewing policy to transform its oversight of Port Security Units, which are reserve units which may include several active duty/full time members. The Pacific Area Command will consider supervisory and structural oversight issues identified by the review and will subsequently change the Port Security Unit mission set. The Department informed DHS OIG that it has completed its corrective actions related to this case.

W17-CWMD-WPD-10689

During the last SAR period, WPD also 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. While the information was later determined by DHS to not be classified, WPD determined that the whistleblower's protected communications were a contributing factor in personnel actions taken against the whistleblower, including suspending their access to classified information, placing them on administrative leave, and suspending them 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 leak reporting. WPD issued its Report of Investigation to the DHS Secretary for corrective action.

As of the issuance of this SAR, the Department has begun reviewing information to assess what remedies would place the former employee in the position they would have been in absent the retaliatory personnel actions. Specifically, the Department has collected information regarding the employee's reinstated eligibility to access classified information, time, and attendance records, pay records, and other information related to damages or fees. The Department will analyze this information to consider appropriate corrective action and will take subsequent steps in the coming months to make the employee whole. DHS OIG will report on those corrective actions in the next SAR.

Whistleblower Protection Alternative Dispute Resolution Program

The DHS OIG Alternative Dispute Resolution (ADR) program continues to be successful. The program is designed to resolve whistleblower retaliation complaints filed by the following: 1) DHS contractors, subcontractors, grantee, subgrantees, and personal services contractors; 2) uniformed Coast Guard members; 3) individuals alleging retaliatory security clearance actions; and 4) other qualified complainants. Modeled after successful ADR programs in the Federal Government, the DHS OIG ADR program provides complainants with an alternative to the formal investigative process.

ADR is an efficient and effective method of resolving disputes. The DHS OIG Whistleblower Protection ADR program is voluntary and facilitated by a DHS OIG mediator, who assists the parties in reaching a mutually agreeable resolution to the complaint through a mediation or facilitated settlement negotiation. As an informal and confidential process, parties can customize both the ADR process and the resolution of the complaint, instead of relying on an outside decision maker.

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 of 1978, 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. For questions, please contact the DHS OIG Whistleblower Protection Coordinator at whistleblowerprotectioncoordinator@oig.dhs.gov or visit <https://www.oig.dhs.gov/whistleblower-protection>

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Highlights of Significant OIG Activity



During this SAR period, we issued 42 new reports and 161 recommendations to the Department, and we closed 101 recommendations, issued in this and prior periods.

In this report, we highlight our pandemic response oversight activities and specific audits, inspections and evaluations, and investigations. 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

Pandemic Response

DHS OIG completed and issued two reports related to the COVID-19 pandemic response during this SAR period:

- Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse, [OIG-23-42](#); and
- FEMA Did Not Effectively Manage the Distribution of COVID-19 Medical Supplies and Equipment, [OIG-23-34](#).

Since January 2020, DHS OIG has received more than 8,334 COVID-19 related complaints resulting in 490 high impact investigations. To date, our COVID-19-related investigations have resulted in 107 indictments, 31 criminal informations, 69 convictions, and more than \$16 million in recoveries, restitution, and fines.

DHS OIG is one of nine statutorily 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). 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. 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 participating PRAC member, we conducted a review to determine the sources and intended purpose of Federal pandemic response funding initiatives provided to six geographic areas between January 1, 2020, and September 30, 2021. On September 16, 2022, we issued a review of FEMA funding for Coronavirus Disease 2019 (COVID-19) response and relief, [OIG-22-72](#), which found that FEMA provided

approximately \$49.3 million for COVID-19 response and relief funds to Springfield, Massachusetts; Coeur D'Alene, Idaho; Sheridan County, Nebraska; Marion County, Georgia; White Earth Nation in Minnesota; and Jicarilla Apache Nation in New Mexico. Local entities and individuals in these locations received this assistance through the following funding initiatives and for the indicated amounts:

- Lost Wages Assistance (LWA) program (\$40.1 million)
- Public Assistance program (\$7.6 million)
- COVID-19 Funeral Assistance program (\$1.2 million)
- Assistance to Firefighters Grants (\$208,000)
- Emergency Food and Shelter Program (\$182,000)

We contributed to a joint PRAC report, [*Tracking Pandemic Relief Funds that Went to Local Communities Reveals Persistent Data Gaps and Data Reliability Issues*](#), which was published in July 2023.

Although FEMA provided information for each of its funding initiatives, in some instances, FEMA could not provide detailed data and/or supporting documentation in the time allotted. FEMA's inconsistent data collection process and management practices hindered the agency's ability to respond to our requests. For instance, FEMA does not always maintain data at the local level, some FEMA systems cannot provide program data as of a specific date, and FEMA did not follow a standardized process to obtain and generate program data. These weaknesses prevented us from effectively comparing program data across geographic locations and limited our ability to validate the accuracy of FEMA's systems during Phase 1 of PRAC's study. Phase 2 of PRAC's study is underway and as of September 30, 2023, PRAC and participating OIGs had visited four of the six locations. Additionally, during Phase 2, we plan to review FEMA's oversight of recipient and subrecipient compliance with Federal reporting requirements.

Secure U.S. Borders and Approaches

“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 FY 2020-2024 Strategic Plan

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 14 audit and inspection reports during this reporting period. Seven of these reports described the results of unannounced inspections at U.S. Customs and Border Protection (CBP) and ICE facilities.

Results of Unannounced Inspection of ICE’s Caroline Detention Facility in Bowling Green, Virginia, [OIG-23-51](#)

We conducted an unannounced inspection of ICE’s Caroline Detention Facility (Caroline) to assess ICE field offices’ management of these facilities and compliance with applicable standards. We found that Caroline complied with standards for classification, segregation, use of force, recreation, and facility conditions. We also found that Caroline complied with most standards for medical care, but the absence of a dentist caused delays in advanced dental care, and outdated guidance for chronic care was concerning. Further, Caroline did not follow standards related to the voluntary work program. Regarding detainee grievances, although Caroline provided appropriate responses in a language understood by the detainee, we found the facility did not always provide timely responses and did not keep an accurate log of detainee grievances. Regarding detainee requests, we found that Caroline staff did not record requests in detainee files. Further, ICE deportation officer visits to the housing units were not frequent or consistent, and daily activity schedules were not posted in all housing units, as required. In addition, Caroline did not consistently display lists of legal providers or visitation hours in the housing areas and common spaces. Finally, Caroline did not always meet cleanliness standards for food preparation.

We made seven recommendations for ICE’s Executive Associate Director of Enforcement and Removal Operations to ensure the Washington ERO Field Office overseeing Caroline addresses identified issues and ensures facility compliance with relevant detention standards. We made one recommendation for the Executive Associate Director of Enforcement and Removal Operations to direct ICE Health Service Corps’ use of treatment guidance.

ICE concurred with two of our eight recommendations and did not concur with six. We consider four recommendations unresolved and open and four recommendations resolved and open.

DHS Does Not Have Assurance That All Migrants Can be Located Once Released into the United States (REDACTED), [OIG-23-47](#)

We conducted this audit to determine the extent to which DHS accurately and effectively tracks migrants' post-release addresses in the United States. The scope of this audit included U.S. release addresses provided by adult and migrant families apprehended by United States Border Patrol (USBP) between ports of entry at the Southwest border from March 2021 through August 2022 and released under Title 8. We focused on the extent to which USBP and ICE used IT systems to obtain, validate, and track migrants' post-release addresses. We determined through audit work whether the Department reviews system data to identify abnormalities of migrant addresses, such as errors and recurring or uninhabitable addresses.

CBP Could Do More to Plan for Facilities Along the Southwest Border. [OIG-23-45](#)

The objective was to determine the extent to which U.S. Customs and Border Protection (CBP) assessed and planned its needs for temporary and permanent facilities to process and hold migrants along the Southwest border. We determined that since 2019, CBP has improved its response to migrant surges by deploying temporary facilities to increase its capacity to humanely process migrants along the Southwest border. However, CBP did not always document its facility planning decisions for temporary and permanent facilities. Additionally, CBP did not consider alternatives before issuing contracts for temporary facilities. Finally, CBP did not document whether it continually reassessed the need for existing temporary facilities, including the cost-effectiveness of keeping those facilities. We made two recommendations that will help improve how CBP plans for temporary and permanent facilities along the Southwest border. CBP concurred with both recommendations.

CBP Needs to Improve Its Video and Audio Coverage at Land Ports of Entry, [OIG-23-54](#)

The objective was to determine the extent to which CBP is using closed-circuit television video cameras and microphones at land ports of entry (LPOEs) to increase the safety of the public, employees, and property. CBP's Office of Field Operations uses the Centralized Area Video Surveillance System (CAVSS) at LPOEs to increase the safety of the public, employees, and property, but improvements are needed. Specifically, CAVSS experienced widespread recording gaps, instances of poor-quality video and audio, areas of inadequate video and audio coverage within LPOEs, and inadequate privacy protections for detainees being held at LPOEs. We made seven recommendations aimed at improving CBP Office of Field Operations' CAVSS. CBP concurred with all seven recommendations.

Other reports issued: *Intensifying Conditions at the Southwest Border Are Negatively Impacting CBP and ICE Employees' Health and Morale, [OIG-23-24](#)*; *USCIS Has Generally Met Statutory Requirements to Adjudicate Asylum Applications from Paroled Afghan Evacuees, [OIG-23-40](#)*; *Results of an Unannounced Inspection of Northwest ICE Processing Center in Tacoma, Washington, [OIG-23-26](#)*; *CBP Facilities in Vermont and New York Generally Met TEDS Standards, but Details to the Southwest Border Affected Morale, Recruitment, and Operations, [OIG-23-27](#)*; *Results of*

Unannounced Inspections of CBP Holding Facilities in the Rio Grande Valley Area, [OIG-23-28](#); Results of Unannounced Inspections of CBP Holding Facilities in the Yuma and Tucson Areas, [OIG-23-29](#); Results of an Unannounced Inspection of ICE's Stewart Detention Center in Lumpkin, Georgia, [OIG-23-38](#); Results of Unannounced Inspections of CBP Holding Facilities in the Laredo Area, [OIG-23-62](#); ICE Should Improve Controls Over Its Transportation Services Contracts, [OIG-23-59](#); and Results of Unannounced Inspections of CBP Holding Facilities in the El Paso Area, [OIG-23-50](#).

Counter Terrorism and Homeland Security Threats

We continue to evaluate the Department's operations to collect, analyze, and share actionable intelligence, detect, and disrupt threats, protect designated leadership, events, and soft targets, and counter weapons of mass destruction and emerging threats. We issued six audit and inspection reports during this report period.

CBP Released a Migrant on a Terrorist Watchlist, and ICE Faced Information Sharing Challenge Planning and Conducting the Arrest (REDACTED), [OIG-23-31](#)

The objective was to review CBP screening of a suspected terrorist and U.S. Immigration and Customs Enforcement's (ICE) subsequent arrest of the suspected terrorist released into the United States. We determined that CBP apprehended and subsequently released a migrant without providing information requested by the Federal Bureau of Investigation's Terrorist Screening Center (TSC) that would have confirmed the migrant was a positive match on the Terrorist Screening Data Set (Terrorist Watchlist). This occurred because CBP's ineffective practices and processes for resolving inconclusive matches to the Terrorist Watchlist led to multiple mistakes. For example, CBP sent a request to interview the migrant to the wrong email address, obtained information requested by the TSC but never shared it, and released the migrant before fully coordinating with the TSC. Once the migrant was identified as a positive match on the Terrorist Watchlist, ICE prioritized arresting the migrant but faced multiple challenges sharing information within ICE's Enforcement and Removal Operations while planning and conducting the arrest. Once ICE received the necessary information, it was able to safely apprehend the migrant more than 2 weeks after the migrant's release. We made three recommendations to ensure CBP effectively resolves inconclusive Terrorist Watchlist matches and ICE has immediate access to GPS data relevant to its law enforcement operations. DHS concurred with the recommendations.

CBP Did Not Effectively Conduct International Mail Screening or Implement the STOP Act (REDACTED), [OIG-23-56](#)

The objective of this audit was to determine whether CBP effectively manages International Mail Facilities (IMF) operations and the extent to which CBP targets and interdicts inadmissible international mail entering the United States through IMFs. This report specifically addresses the extent that CBP targets and interdicts inadmissible mail. To answer our objective, we reviewed Federal laws and regulations as well as DHS and CBP policies and guidance associated with international mail enforcement.

We reviewed DHS' Risk Management Fundamentals Homeland Security Risk Management Doctrine (dated April 2011) and evaluated GAO Standards for Internal Control in the Federal Government. We further identified control weaknesses related to the control environment, risk assessment, control activities, information and communication, and monitoring and made recommendations in the report that address these gaps.

CBP's Management of International Mail Facilities Puts Officer Safety and Mission Requirements at Risk, [OIG -23-48](#)

The objective was to determine whether CBP effectively manages International Mail Facility (IMF) operations and the extent that CBP targets and interdicts inadmissible international mail entering the United States through IMFs. With respect to operations, we determined that CBP did not effectively manage IMF operations. Specifically, CBP did not ensure prompt resolution of serious issues, including critical maintenance and life safety deficiencies, at six IMFs. Additionally, CBP paid for unusable space at two IMFs. Finally, the San Juan IMF had a lapsed space agreement and operated out of temporary locations, for more than 6 years, including a period when it operated out of a parking lot.

Without procedures for monitoring issues and prioritizing resolutions, CBP may have jeopardized officer safety. CBP also did not effectively renegotiate space agreements and did not identify \$3.2 million in funds that could have been put to better use if not spent on unusable space. Finally, CBP may not have met mission requirements at the San Juan IMF, where officers could only conduct limited mail screening operations. We made three recommendations that will help CBP improve the safety and management of its IMFs. CBP concurred with all three recommendations, which we consider open and resolved.

CBP Accounted for Its Firearms but Did Not Always Account for Ammunition or Monitor Storage Facilities, [OIG-23-60](#)

The objective was to determine the extent to which CBP ensures the accountability of firearms and ammunition. CBP accounted for its firearms but did not always maintain accurate records for firearm locations or quantities of ammunition, as required. During our physical inventory of firearms in storage at 12 sites, we identified 126 firearms not located at the address indicated in CBP's system of record. CBP also did not ensure ammunition control, accountability, and loss reporting complied with policy requirements for sensitive assets. Across the 12 inventoried sites, we identified differences between stored ammunition and amounts in CBP's system. These issues occurred because CBP did not emphasize controls over ammunition. As a result, CBP may not know whether ammunition has been lost, stolen, improperly accounted for, or provided to officers for unofficial training and practice.

Furthermore, CBP did not always monitor firearm and ammunition storage areas with video surveillance systems, as required. Some sites were missing exterior or interior surveillance, and others had issues with camera functionality and camera position. CBP did not always inspect its firearm and ammunition storage surveillance for functionality or, in some cases, adequately fund these systems. Without improved controls and oversight of firearms and ammunition, these sensitive assets could be lost, stolen, or misappropriated, which could impair CBP's mission and pose a public safety risk. We made seven recommendations to improve controls and oversight of firearms and ammunition. CBP concurred with five recommendations, which are open and resolved, and did not concur with two recommendations, which are open and unresolved.

Other issued reports: *FEMA Continues to Make Improper Reimbursements through the Presidential Residence Protection Assistance Grant Program*, [OIG-23-37](#); *CBP, ICE, and Secret Service Did Not Adhere to Privacy Policies or Develop Sufficient Policies Before Procuring and Using Commercial Telemetry Data (REDACTED)*, [OIG-23-61](#).

Secure Cyberspace and Critical Infrastructure

We continue to evaluate the Department's operations to secure Federal civilian networks, strengthen the security and resilience of critical infrastructure, assess and counter evolving cybersecurity risks and combat cybercrime. During this reporting period we issued seven audit reports.

Cybersecurity System Review of the Transportation Security Administration's Selected High Value Asset, [OIG-23-44](#)

Our objective was to determine whether TSA has implemented effective technical controls to protect sensitive information processed by a selected High Value Asset system. Through our review, we identified deficiencies in 8 of 10 security and privacy controls from the National Institute of Standards and Technology Special Publication 800-53 (Revision 5) control families we tested:

- (1) Configuration Management
- (2) Risk Assessment
- (3) Supply Chain Risk Management
- (4) Access Controls
- (5) Planning
- (6) Awareness and Training
- (7) Assessment, Authorization, and Monitoring
- (8) Contingency Planning

We recommended that TSA ensure effective controls are in place to protect sensitive information processed by the system. Our 12 recommendations will improve the security and privacy controls tested. TSA concurred with all 12 recommendations.

ICE Should Improve Controls to Restrict Unauthorized Access to its Systems and Information, [OIG-23-33](#)

The objective was to determine the extent to which U.S. Immigration and Customs Enforcement (ICE) applies information technology (IT) access controls to restrict unnecessary access to systems and information. ICE did not consistently implement effective access controls to restrict access to its network and IT systems. Although ICE took a multi-layered approach to managing access for personnel who change positions or leave the component altogether, we determined that ICE did not consistently manage or remove access when personnel separated or changed positions. Additionally, ICE did not monitor and configure privileged user access, service accounts, and access to sensitive security functions as required. These deficiencies stemmed from insufficient internal controls and oversight of user account management and compliance to ensure access controls were administered appropriately and effectively to prevent unauthorized access. Also, ICE did not implement all security settings for its IT systems and

workstations. This occurred because ICE was concerned that these settings negatively impacted system operations. In addition, according to officials, ICE accepted the risk of not implementing the required settings but did not provide any supporting evidence. ICE is taking steps to enhance its access control processes, but until these deficiencies are addressed, its network and IT systems remain at risk. These deficiencies could have limited the Department's overall ability to reduce the risk of unauthorized access to its network, which may disrupt mission operations. We made seven recommendations to improve ICE's access controls and system security. ICE concurred with all seven recommendations.

Better TSA Tracking and Follow-up for the 2021 Security Directives Implementation Should Strengthen Pipeline Cybersecurity (REDACTED),
OIG-23-57

The objective was to determine whether TSA's 2021 security directives addressed cyber threats and stakeholder concerns and strengthened pipeline security. We determined that TSA's 2021 pipeline security directives, if implemented, should strengthen pipeline operators' posture against cyber threats. TSA considered and partially addressed stakeholder feedback when drafting the pipeline security directives. However, TSA did not ensure all pipeline operators timely adhered to security requirements contained in the directives, and could not easily provide information, such as which SD-02 requirements remained unresolved. Additionally, TSA did not follow up and track the pipeline operators' assessments of the effectiveness of their cybersecurity practices. We made three recommendations that should enhance pipeline cybersecurity. TSA concurred with our recommendations which we consider to be resolved and open.

Evaluation of DHS' Compliance with Federal Information Security Modernization Act Requirements for Intelligence Systems for Fiscal Year 2022 – Unclassified, OIG-23-30

We evaluated the DHS' enterprise-wide security program for Top Secret/Sensitive Compartmented Information intelligence systems. Pursuant to the Federal Information Security Modernization Act of 2014, we reviewed the Department's security program, including its policies, procedures, and system security controls for the enterprise-wide intelligence system. The Department's information security program for fiscal year 2022 was rated as "effective," according to reporting instructions. We made two recommendations to the Office of Intelligence and Analysis to address identified deficiencies. DHS concurred with both recommendations.

CBP Implemented Effective Technical Controls to Secure a Selected Tier 1 High Value Asset System, OIG-23-43

We conducted this review to determine whether CBP implemented effective technical controls to protect the sensitive information that is stored and processed by a selected High Value Asset (HVA) system. We determined that CBP implemented most security and privacy controls tested for the selected HVA system, in compliance with applicable Federal and DHS requirements. However, we identified deficiencies in 2 of 10 National Institute of Standards and Technology control families — Configuration Management and Supply Chain Risk Management. We did not make recommendations to address the deficiencies identified because CBP retired the HVA and migrated the system from a server to a cloud-based environment.

Evaluation of DHS' Information Security Program for Fiscal Year 2022, [OIG-23-21](#)

Our objective was to determine whether DHS' information security program and practices were adequate and effective to protect the information and information systems that support DHS' operations and assets for FY 2022. DHS' information security program for FY 2022 was rated "effective," according to this year's reporting instructions. We based this rating on our evaluation of DHS' compliance with the *Federal Information Security Modernization Act of 2014* requirements on unclassified and National Security Systems, for which DHS improved its maturity level in three functions compared to FY 2021. We made one recommendation to the DHS Chief Information Officer. The Department concurred with the recommendation.

FEMA Did Not Always Secure Information Stored on Mobile Devices to Prevent Unauthorized Access, [OIG-23-32](#)

The objective was to determine whether FEMA secures its mobile devices to safeguard information accessed, stored, and processed on mobile devices. We determined FEMA did not always secure information stored on mobile devices. Specifically, FEMA did not document whether it removed all data from mobile devices that were disposed of, lost, or stolen, or taken on international travel. This occurred because FEMA did not ensure that employees followed DHS policy and did not have supplemental guidance with specific requirements for sanitizing lost or stolen mobile devices. Additionally, FEMA did not always disable unauthorized mobile devices taken outside the United States or its territories, as required by DHS policy, which prohibits employees from taking their Government-issued mobile devices internationally for any personal or official foreign travel, unless specifically authorized by their supervisor. If an unauthorized device is detected internationally, it must be disabled. However, FEMA only disabled two of nine unauthorized devices (22 percent) detected internationally in our sample. Lastly, FEMA's configuration management controls comply with the Defense Information Systems Agency Security Technical Implementation Guides. These controls provide reasonable assurance that the mobile device management system enforces security controls and that FEMA's mobile devices are configured and operating securely, as intended. We made four recommendations to FEMA to improve mobile device security. FEMA concurred with all four recommendations.

Strengthen Preparedness and Resilience

We continue to evaluate the Department's operations to build a national culture of preparedness, respond during incidents, support outcome-driven community recovery, and train and exercise first responders. We issued four audit reports during this reporting period.

Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse, [OIG-23-42](#)

Our objective was to determine to what extent FEMA implemented internal controls to provide oversight of COVID-19 Funeral Assistance. FEMA did not always implement effective internal controls to provide oversight of COVID-19 Funeral Assistance. FEMA's Funeral Assistance Program greatly expanded the universe of reimbursable expenses for deaths related to COVID-19, even beyond those specifically identified as ineligible under established FEMA policy, without providing guardrails to ensure relief was limited to *necessary* expenses and *serious needs* as required by statute. Instead, the operating procedures allowed, with few exceptions, reimbursement for all expenses listed on funeral home receipts, invoices, and

contracts. We found that FEMA issued an estimated \$24.4 million in COVID-19 Funeral Assistance funds from April 12, 2021, through September 21, 2021, for expenses identified as ineligible under established FEMA policy.

Additionally, some of FEMA's internal controls governing assistance payments did not always work as intended. In particular, the processes for reviewing funeral assistance applications did not always prevent erroneous or questionable payments. During the same period, FEMA issued \$1.3 million in assistance payments to multiple parties applying for the same decedents and paid applicants more than the allowable maximum award, resulting in overpayments of \$759,026. FEMA also issued a questionable award amount of \$591,805 for unallowable costs on 93 of 389 applications we reviewed the period noted above due to inconsistent application of program guidance when reviewing applications and calculating award amounts.

In total, we questioned \$26.9 million in COVID-19 Funeral Assistance and made 5 recommendations to improve oversight of COVID-19 Funeral Assistance. FEMA non-concurred with recommendation 1, which remains unresolved and open. FEMA concurred with recommendations 2 through 5. Of these, recommendations 2 and 4 are closed, and recommendations 3 and 5 are resolved and open.

FEMA's Technological Hazards Division Assisted State, Local, and Tribal Governments in Preparing to Respond to Radiological and Chemical Incidents, OIG-23-49

The objective of the audit was to determine what actions FEMA's Technological Hazards Division (THD) has taken to assist state, local, and tribal (SLT) governments with preparing to respond to incidents related to radiological and chemical hazards. Through the Radiological Emergency Preparedness Program and the Chemical Stockpile Emergency Preparedness Program, FEMA's THD has taken appropriate actions during FYs 2018 through 2021 to assist SLTs with preparing to respond to radiological and chemical incidents. These actions are consistent with program requirements, related laws and regulations, and FEMA's responsibilities under two Memorandums of Understanding. THD's actions enabled it to make periodic "reasonable assurance" determinations to the Nuclear Regulatory Commission that SLT radiological emergency plans continue to be adequate and can be implemented in response to radiological incidents at commercial nuclear power plants. In addition, THD conducted benchmark capability reviews; and annual exercise planning and evaluations; prepared after-action reports; and submitted annual reports to Congress, as required, regarding THD's actions to provide maximum protection for the environment, the public, and personnel who destroy chemical agents and munitions. We made no recommendations in this report, and FEMA did not provide formal management comments.

FEMA Did Not Effectively Manage the Distribution of COVID-19 Medical Supplies and Equipment, OIG-23-34

The objective was to determine to what extent FEMA managed and distributed medical supplies and equipment in response to COVID-19. FEMA worked with its partners to distribute critical medical resources but faced challenges tracking resource movements and maintaining documentation to confirm delivery. Although FEMA has taken some action to address these challenges, more guidance is needed to improve future disaster operations by ensuring personnel use the Logistics Supply Chain Management System or an alternative integrated solution as the system of record to maintain visibility of shipments, address data management challenges, and maintain adequate documentation to confirm delivery. Without accurate information, FEMA cannot ensure it is making informed decisions and delivering the right resources, to the right place, at the right time. We made three

recommendations aimed at improving FEMA’s management of its distribution process in response to future disasters. FEMA concurred with all three recommendations.

Another report issued was: *The United States Coast Guard Needs to Determine the Impact and Effectiveness of Its Streamlined Inspection Program*, [OIG-23-46](#).

Preserve and Uphold the Nation’s Prosperity and Economic Security

We continue to evaluate the Department’s operations to enforce trade laws and facilitate lawful international trade and travel, safeguard the transportation system, maintain waterways and maritime resources, and safeguard financial systems. During this reporting period we issued five audit reports.

***ICE Has Limited Ability to Identify and Combat Trade-Based Money Laundering Schemes*, [OIG-23-41](#)**

The objective was to determine to what extent ICE identifies and combats import commodities at high risk for trade-based money laundering (TBML). ICE has limited ability to identify and combat TBML. Specifically, ICE does not have automated capabilities or staff needed to identify import commodities at high risk for TBML or to combat TBML schemes. This occurred because funding constraints and competing priorities prevent ICE from upgrading its technology and hiring enough full-time staff. We made two recommendations to improve ICE’s efforts to combat TBML. ICE concurred with both recommendations, which are resolved and open.

***ICE Did Not Accurately Measure and Report Its Progress in Disrupting or Dismantling Transnational Criminal Organizations*, [OIG-23-52](#)**

We conducted this audit to determine whether ICE Homeland Security Investigations (HSI) accurately reported to the public its progress in disrupting or dismantling transnational criminal organizations (TCOs) and leveraged Significant Case Report (SCR) data to inform resource allocations. We determined ICE HSI did not accurately measure and publicly report its progress in disrupting and dismantling TCOs from FYs 2017 through 2022. We reviewed a sample of 422 approved SCRs and determined that 253 (60 percent) did not describe an entity that aligned with HSI’s definition of a TCO. HSI included 171 of these non-TCO-related SCRs in its public reporting of TCO disruptions and dismantlements. This occurred because HSI officials relied on SCR approval data which did not distinguish between TCO-related and non-TCO-related SCRs. As a result, ICE, Congress, and the public do not know how many TCOs HSI disrupted or dismantled from FY 2017 through FY 2022. Additionally, we reviewed all resource requests that program offices submitted to HSI Office of Administrative Operations from FY 2017 through FY 2022. HSI program officials did not use SCR data in 125 of the 128 (98 percent) resource requests submitted during this period. This occurred because ICE and HSI’s annual resource request guidance did not require HSI to consider SCR data. As a result of not including SCR data when applicable, ICE is missing an opportunity to share important information in its resource requests to Congress. We made three recommendations to help ICE HSI accurately measure and report annual performance data on disrupting and dismantling TCOs and use the data to inform resource requests. ICE concurred with all three recommendations.

The United States Coast Guard Needs to Improve Its Accounting for Non-Capitalized Personal Property Assets, [OIG-23-23](#)

The objective was to determine to what extent the United States Coast Guard accounts for the identification and disposal of excess personal property in accordance with Federal law, regulations, and DHS policy. We determined that since our December 2012 report, the Coast Guard has improved its policies, procedures, and processes for identifying and disposing of excess personal property. Specifically, the Coast Guard released an updated personal property management manual, issued supplemental guidance, and transitioned to the DHS Financial System Modernization Solution (FSMS). Despite these improvements, the Coast Guard still needs to update its 2013 manual to incorporate supplemental guidance and other changes, as necessary, including the transition to FSMS. Further, the Coast Guard's non-capitalized personal property records remain inaccurate and misstated; therefore, the Coast Guard should assess the data quality of FSMS. Finally, the Coast Guard does not perform the required 100 percent annual inventory of non-capitalized personal property. We made three recommendations to improve the Coast Guard's accountability for its non-capitalized personal property assets. The Coast Guard concurred with all three recommendations and began implementing corrective actions.

Other reports issued: *DHS' Fiscal Year 2022 Compliance with the Payment Integrity Information Act of 2019, [OIG-23-25](#); and CBP Outbound Inspections Disrupt Transnational Criminal Organization Illicit Operations (REDACTED), [OIG-23-39](#).*

Champion the DHS Workforce and Strengthen the Department

We continue to evaluate the Department's operations to strengthen Departmental governance and management, develop and maintain a high performing workforce, and optimize support to mission operations. During this reporting period, we issued six audit reports.

DHS Needs to Improve Annual Monitoring of Major Acquisition Programs to Ensure They Continue to Meet Department Needs, [OIG-23-55](#)

We conducted this audit to determine the extent to which DHS components analyze system performance of major acquisition programs in sustainment according to Federal guidance and DHS acquisition policy. Once a major system is fully deployed, it transitions to the sustainment phase where, Office of Management and Budget Circular No. A-11 provides guidance to Federal agencies to conduct an operational analysis (OA) periodically to ensure systems continue to perform as intended. From FYs 2018 through 2021, DHS had 15 major systems that transitioned to sustainment and required OAs; these systems had operations and maintenance costs totaling about \$1.1 billion in FY 2021. DHS components completed an OA for 12 of these 15 systems but did not complete all 12 OAs in accordance with Federal and departmental guidance. Components used inaccurate, outdated, or incomplete information to assess system performance, or omitted required sections of the OA, such as the cost analysis and corrective action sections. In addition, we found the Transportation Security Administration did not complete an OA for three of its systems. This occurred, in part, because components did not follow the requirements in the DHS *Operational Analysis Guidebook* for measuring performance and because DHS does not have sufficient guidance for conducting OAs. As a result, DHS does not have assurance that its multibillion-dollar systems in sustainment perform as intended and fully meet mission needs. Without accurate and transparent reporting, the Department risks continuing to invest in programs that detract

from its mission and create significant cost overruns. We made three recommendations to improve monitoring of major acquisition programs in sustainment. DHS concurred with all three recommendations.

DHS Needs to Update Its Strategy to Better Manage Its Biometric Capability Needs, [OIG-23-58](#)

We conducted this audit to determine to what extent the DHS has an overall management strategy in place to acquire and deploy a biometric solution that meets Department needs. We determined that DHS does not have an up-to-date strategic plan to manage biometric capabilities across the Department. DHS issued a biometrics strategic framework covering 2015–2025 to address biometric capability gaps and advance biometric use across DHS. Although the Office of Strategy, Policy, and Plans (PLCY) now intends to do so, the office had not updated this strategic framework since its issuance 8 years ago. We found the strategic framework did not accurately reflect the current state of biometrics across the Department, such as the use of facial recognition verification and identification. In addition, PLCY has not implemented department-wide policy for the consistent collection and use of biometric information. Lastly, DHS does not have a transition plan to integrate CBP’s Biometric Entry-Exit system with the Office of Biometric Identity Management’s Homeland Advanced Recognition Technology system for biometric matching. PLCY has taken steps to ensure DHS’ biometric capability needs align with department-wide strategic initiatives for biometrics. However, without an updated strategic plan and a department-wide policy for consistent collection and use of biometric information, DHS may not be able to ensure identified programmatic biometric capability needs align with DHS strategic initiatives and may be missing opportunities to enhance biometric practices and policies in support of its mission. We made four recommendations to ensure biometric capability needs align with DHS strategic initiatives. DHS concurred with all four recommendations, which we consider open and resolved.

DHS Components Did Not Always Adhere to Internal Control Policies and Procedures for Ensuring That Bankcard Program Spending Limits Are Established Based on Procurement Needs, [OIG-23-35](#)

The objective was to determine to what extent DHS components, specifically USCG, OPS, and DHS HQ, implemented internal controls for ensuring Bankcard Program spending limits are established based on procurement needs. We determined that, although DHS and its components implemented internal controls to ensure that Bankcard Program spending limits are established based on procurement needs, components did not always adhere to internal control policies and procedures. Of the bankcard cardholder accounts reviewed, all purchase and fleet cardholder accounts had issues in one or more key internal control areas, such as documenting the determination of procurement needs, decision authority, and oversight activities. These issues occurred because of various changes in key management roles, outdated policies, component-level interpretation of guidance, and non-retention and inconsistent storage of supporting documents. We made three recommendations to improve DHS’ oversight of the Bankcard Program. DHS concurred with all three recommendations.

[United States Coast Guard Instituted Controls for the Offshore Patrol Cutter Extraordinary Relief Request, But Guidance Could Be Improved, OIG-23-36](#)

The objective was to determine the extent to which the U.S. Coast Guard had controls in place to recommend the use of Public Law 85-804 (P.L. 85-804) extraordinary relief. The Coast Guard instituted controls for P.L. 85-804 extraordinary relief. Specifically, the Coast Guard hired a Senior Review Team for an independent status review of the OPC program and commissioned independent reviews of the contractor's business systems. After receiving the contractor's request for extraordinary relief, the Coast Guard created P.L. 85-804 review and re-compete teams to review the contractor's cost and schedule relief request. In addition, to cover the operational gaps while the contractor built the OPCs, the Coast Guard created a service program to extend the useful life of its 270-foot Medium Endurance Cutters. After schedule delays due to damage to the contractor's facilities from Hurricane Michael, the Coast Guard determined there were just two clear and distinct paths that would allow the OPC program to effectively reset and move forward with a probability of success: either extraordinary contractual relief under P.L. 85-804 or re-procurement after terminating the contract based on the contractor's design. In October 2019, DHS granted the contractor up to \$659 million in extraordinary relief and required the Coast Guard to decrease the OPC contract delivery from nine to up to four OPCs. Both The Coast Guard and DHS could improve their extraordinary relief guidance by including steps for personnel to follow when processing requests for extraordinary relief pursuant to P.L. 85-804.

Other reports issued: *DHS Has Refined Its Other than Full and Open Competition Reporting Processes*, [OIG-23-22](#), and *Homeland Advanced Recognition Technology System Compliance with 28 C.F.R. Part 23*, [OIG-23-53](#).

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 table below, DHS OIG requests for direct, “read-only” access to databases and data extracts were denied and delayed. DHS components involved in these reportable issues included CBP, FEMA, TSA, ICE, and DHS Management. DHS representatives did not cite any legal authority consistent with section 406(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 and alignment of the request with the stated objective of the announced audit, inspection, or evaluation. In other instances, DHS OIG was granted read-only access to databases by Department components.

Project Title	Description of Access, Data, Documents, or Other Materials Requested	DHS Response to OIG Request	Impact
TSA Federal Air Marshal Service (FAMS) Border Deployments (Inspection)	Read-only Access CBP Concur Travel System	Denial	<i>After 29 calendar days, CBP denied the OIG full access because access would allow the OIG to view records not associated with the scope of the audit. OIG identified an alternate system to meet audit needs.</i>
	Read-only Access TSA Concur Travel System Full scope extract TSA travel vouchers	Denial Delay	TSA denied the OIG's request for full system access due to what it stated was a sensitivity issue associated with travel records. Following this denial, the OIG requested and received a full extract of system data. However, TSA limited date fields provided, resulting in the submission of a second request by the OIG. <i>The cumulative number of calendar days to acquire usable data to perform OIG oversight responsibilities totaled 106 impacting audit timelines.</i>
	Full scope extract of USCG Finance Center (FINCEN) invoice data.	Delay	<i>TSA provided an initial dataset within 30 calendar days, but it was incomplete. The full dataset was not received for 64 calendar days.</i>
Integrated Security Management System Access (Analytic Assistance)	Read-only access Integrated Security Management System	Denial	The OIG first requested Integrated Security Management System (ISMS) access in September 2019. Since then, two additional requests were made, the most recent in March 2023. DHS indicated that the March 2023 request was denied because the data belongs to OPM and informed the OIG that it is willing to provide information from ISMS. However, the sensitive nature of the work performed by the OIG requires direct system access. In May 2023, DHS stated that it would provide access to two OIG criminal investigators. However, despite numerous attempts by the OIG to follow-up, access has yet to be provided.

Operation Stonegarden Expenditures (Analytic Assistance)	Full scope extract Operation Stonegarden Grant expenditures data	Denial	<i>After 48 calendar days, FEMA denied the OIG request for access reiterating DHS requirement for an established audit, objective, and scope prior to providing data.</i>
Individual Assistance Grants Risk Assessment (Analytic Assistance)	Full scope extract Individual Assistance Grants data	Denial	OIG requested access to FEMA grant data to assess risks related to the FEMA Individual Assistance Grants Program. FEMA's denial of system access limits the OIGs ability to focus resources and future oversight work in the most impactful areas. <i>After 48 calendar days, FEMA denied the OIG request for access, reiterating DHS requirement for an established audit, objective, and scope prior to providing data.</i>
CBP Mobile Device Management and Security (Audit)	Read-only Access Systems Application and Products (SAP)	Denial	In June 2023, the OIG requested SAP system access. CBP claimed OIG personnel did not have the necessary CBP specific background investigation to warrant access. OIG subsequently determined that access was being denied and requested a full extract of data from the SAP system. <i>89 calendar days after the initial request for system access, the OIG acquired usable data to perform OIG oversight responsibilities.</i>
	Full scope extract SAP Mobile Device data	Delay	
ICE Mobile Device Management and Security (Audit)	Read-only Access Sunflower Asset Management System (SAMS)	Denial	In March 2023, OIG requested access to SAMS. This request was initially approved by the system owner and ICE SAMS point-of-contact but was later modified to "pending"

	Full scope extract SAMS Mobile Device Data	Delay	as ICE awaited approval from the DAL. Given the passage of time without access being granted or further discussion, as well as the need to conduct analysis in support of an ongoing audit, the OIG requested a full extract of data from SAMS. Although the data was provided in a timely manner, it was not complete, and later versions contained quality issues. These issues forced the OIG to submit multiple requests for the same data extracts. The number of calendar days to acquire usable data to perform OIG oversight responsible totaled 47.
	Reporting Access ICE Concur Travel Records	Denial	In July 2023, DHS OIG requested access to ICE Concur Travel Records. ICE provided OIG with the ability to review individual traveler records but denied full reporting access, citing security concerns. OIG requests for clarification have gone unanswered for 32 days. An extract provided by ICE could not be validated due its manual removal of data, resulting in a new request for data by the OIG, which is impacting audit timelines.
Enforce Third Generation (e3) System Access to Support Unannounced Inspections (Analytics Assistance)	Read-only access e3	Denial	After a 7-week delay, CBP suggested granting the OIG access to UIP instead of E3. OIG agreed to review UIP to determine if it is a viable alternative. However, the OIG was only granted access to high-level executive summary information. The more viable option, as offered by CBP, did not allow the access to data needed by the OIG to perform its work. <i>CBP took more than 221 calendar days to deny the OIG's request to E3.</i>
	Read-only access Unified Immigration Portal (UIP)	Denial	
Review of Preparations for the End of Title 42 and their Impact on Conditions of Detention in CBP Holding Facilities	Read-only Access Unified Secondary System (USEC)/BorderStat	Delay	CBP has not provided a justification for delaying OIG access to the system. In response to OIG inquiries, CBP stated, "CBP is actively working the request and plans to provide a response as soon as possible." Currently, the

(Inspection)			OIG has only received a preliminary dataset from CBP, although system access was requested.
	Read-only Access CBP One	Delay	CBP has twice requested clarification on the OIG's objective and scope. After OIG provided this clarification, CBP continued to indicate it is actively working the request. Currently, the OIG has only received a preliminary dataset from CBP, although system access was requested.
Audit of DHS Technology for Sharing Domestic Terrorism Threats (Audit)	Full scope extract Homeland Security Information Network (HSIN) user data	Delay	<p>In July 2023, DHS OIG requested an extract of all HSIN users. Although the OIG provided a justification for the need for personally identifiable information (PII), DHS requested a meeting to further discuss the OIG's need.</p> <p><i>Despite an August 18, 2023, agreement to provide the data requested by the OIG, after 67 calendar days, DHS OIG still does not have usable data to perform OIG oversight. Without the requested data, the audit team is unable to continue work on the subject audit. As such, the timelines have currently been impacted more than 60 days.</i></p>



Investigations



Investigations

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.

During this reporting period, we initiated 156 investigations and closed 143. Our investigations resulted in 55 arrests, 64 indictments, 65 convictions, and 3 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

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

Fraud in Connection with a Major Disaster or Emergency Benefits

Jointly with the Federal Bureau of Investigation (FBI), Department of Labor (DOL) OIG, HSI, and the U.S. Postal Inspection Service (USPIS), we investigated a group of individuals in Fayetteville, Arkansas, who submitted numerous fraudulent applications for COVID-19 Pandemic Unemployment Insurance (UI) and fraudulently received pandemic assistance funds. The applicants admitted to being approached and recruited by the principal organizer, who utilized their personal information to file the false claims for a fee.

The U.S. District Court for the Western District of Arkansas accepted a guilty plea from the principal organizer for violations of Title 18 U.S.C. § 1343 (Wire Fraud), sentenced her to 18 months of probation, and ordered her to pay restitution in the amount of \$284,281.

Fraud in Connection with a Major Disaster or Emergency Benefits

We investigated a civilian who fraudulently obtained Federal disaster assistance funds by submitting fraudulent documents to FEMA in relation to Presidentially declared disasters in Louisiana, Mississippi, and Alabama. It was further substantiated that the applicant did so in certain circumstances by utilizing the stolen identity of another individual.

The U.S. District Court for the Middle District of Louisiana accepted a guilty plea from the civilian for violations of Title 18 U.S.C. § 641 (Theft of Government Funds). The civilian was sentenced to three years of probation and ordered to pay restitution to FEMA in the amount of \$73,533.99, plus the same amount in forfeiture to the United States, totaling \$147,067.98.

Fraud in Connection with a Major Disaster or Emergency Benefits

Jointly with the DOL OIG and Arizona Department of Economic Security (AZDES) OIG, we investigated three civilians for fraudulent UI benefit claims related to the CARES Act. The civilians, one of whom was an inmate, used the PII of several inmates at a county detention center to obtain UI and Pandemic Unemployment Assistance (PUA) benefits.

The U.S. District Court for the District of Arizona accepted guilty pleas from the three civilians for violations of Title 18 U.S.C. §1349 (Conspiracy to Commit Wire Fraud). The civilians were sentenced to 37 months, 14 months, and 6 months confinement, respectively, followed by 3 years of supervised release and ordered to pay restitution totaling \$226,146.

Fraud in Connection with a Major Disaster or Emergency Benefits

Jointly with the DOL OIG, USPIA, and AZDES OIG, we investigated three civilians for fraudulent UI benefit claims related to the CARES Act. The civilians, two of whom were inmates, used the PII of several inmates at a county detention center to obtain UI and PUA benefits.

The U.S. District Court for the District of Arizona accepted guilty pleas from the three civilians for violations of Title 18 U.S.C. §1349 (Conspiracy to Commit Wire Fraud). The civilians were sentenced to 30 months, 26 months, and 18 months confinement, respectively, followed by 3 years of supervised release and ordered to pay restitution totaling \$372,805.

State of Louisiana Mismanaged FEMA Funds

We investigated the Louisiana (LA) Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) (State Grantee) for failing to notify FEMA about FEMA Hazard Mitigation Grant Program (HMGP) applicant & contractor recovery amounts, the implementation of the State's Estimated Cost Guidance, and internal programmatic issue concerns involving Promissory Notes, National Flood Insurance Program policies, and Blighted Properties that had been elevated using FEMA HMGP funding.

The investigation also revealed that FEMA ignored Office of Management & Budget (OMB) and Code of Federal Regulations (CFR) and funded millions of additional dollars to GOHSEP for its HMGP Project knowing that the State had not maintained property records keeping processes to satisfy the eligibility payment of each file and ultimately close the \$750 million HMGP Project.

This investigation provided FEMA with documentation to show that GOHSEP had mismanaged its applicant recovery files and failed to notify FEMA of such files, and in return, the investigation obtained \$9,524,683 in FEMA de-obligation.

Investigations of Senior Government Employees

Per requirements described in the Inspector General Empowerment Act of 2016, OIG conducted the following investigations involving senior government employees where allegations of misconduct were either substantiated, or unsubstantiated and not disclosed to the public.

Substantiated

Per requirements described in the Inspector General Empowerment Act of 2016, OIG conducted the following investigations involving senior government employees where allegations of misconduct were either substantiated, or unsubstantiated and not disclosed to the public.

Substantiated

Jointly with the FBI, we investigated a senior executive (**SES**) and a president of a contractor company for bribery for a contract paid with FEMA disaster funds. This investigation was presented and accepted for Federal prosecution. Both subjects pled guilty to violations of Title 18 U.S.C. § 201 (c)(1)(B) (Bribery of Public Officials and Witnesses). The senior executive was sentenced to 6 months and 1 day of incarceration, followed by 6 months of supervised release with a condition of home detention and ordered to pay \$15,000 in fines. The president of the company was sentenced to 6 months and 1 day of incarceration, followed by 6 months of supervised release with a condition of home detention and ordered to pay \$3,812,301 in restitution and \$20,000 in fines.

We investigated a retired manager (GS-15) working as a contractor and a current employee (GS-14), who was the former subordinate of the retired manager. We found the retired manager steered the current employee to use their special privileged access within DHS systems to obtain and share law enforcement sensitive information with unauthorized personnel. The retired manager provided this information to individuals outside the law enforcement community to further contracts and aid in the acquisition of future contracts. The investigation was presented for Federal prosecution on September 7, 2022 and was declined on September 7, 2022. We referred the matter to DHS for appropriate action.

Unsubstantiated and Not Disclosed to the Public

We investigated a manager (**GS-15**) for alleged violations of Title 18 U.S.C. 2423(b) (Travel with Intent to Engage in Illicit Sexual Conduct) and 5 CFR 2635 (Standards of Ethical Conduct for Employees of the Executive Branch). We found the allegation was unsubstantiated.





Other OIG Activities



Congressional Briefings

During this reporting period, the OIG provided testimony before Congress to the House Committee on Oversight and Accountability, Subcommittee on National Security, the Border, and Foreign Affairs. We also held more than 40 meetings and briefings with Members of Congress, committees, and their staffs. The Inspector General personally briefed numerous Members who sit on committees with jurisdiction over DHS regarding DHS OIG's complete 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 the Senate Appropriations Committee, we provided technical drafting assistance on FY2024 Appropriations and the FY2023 National Defense Authorization Act (NDAA) for proposed revisions to the *Inspector General Act* related to the notification requirements for non-governmental organizations specifically identified in inspector general audits, evaluations, inspections, or non-investigative reports.

At the request of members of both the Senate and House Appropriations Committees, we provided technical drafting assistance on the amount of supplemental funding transferred to DHS OIG based on the amount of supplemental funding appropriated to DHS.

Oversight of Single Audits

The *Inspector General Act of 1978, as amended*, requires that 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 107 desk reviews of Single Audit reports issued by the non-Federal auditing firms (independent public accountant organizations.) These 107 desk reviews encompass \$4,468,841,371 in Federal grant spending, of which \$3,915,968,835 was for direct DHS grants. We also completed two quality control reviews; neither disclosed any quality issues.

Fifty-five percent of our reviews did not disclose any quality issues, or disclosed only minor issues that did not require corrective actions. The remaining 45 percent contained errors needing correction in future filings, as identified below.³

Problems with:	Number
Corrective Action Plan	20
Schedule of Expenditures of Federal Awards	14
Standard Form accompanying Report	10
Findings	8
Audit Report	7
Single Audit Report submitted late	7
Prior Report	5
Risk assessment	5
Audit threshold	2
Other	1

The previous Semiannual Report disclosed a Single Audit report that failed our review. The non-Federal auditors returned to the grantee and tested more Federal grant costs. We reviewed their resubmitted Single Audit report, which passed this new review.

³ Some of the Single Audit submissions had several errors, so arithmetically there are more errors noted than 45 percent of 107 reviews would indicate.



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	36	74	\$11,916,917,428	\$7,179,288,745
Issued	3	5	\$46,463,099	-

Reports and Recommendations with Funds Put to Better Use

	# Reports	# Recommendations	Funds Put to Better Use
Carryover	15	31	\$3,151,520,354
Issued	3	3	\$4,294,059

Resolution of Reports and Recommendations⁴

Reports and Recommendations Open Older Than 6 Months

Period Ending	# Reports with Recommendations > 6 Months	# Recommendations Open and Unresolved > 6 Months
4/1/23	29	51
9/30/2023	18	36

Current Report Inventory

	# Reports
Reports with open recommendations at the beginning of the period	154
Reports issued to DHS this period	42
Reports with recommendations closed this period	35
Reports with open recommendations at the end of the period	161

Active Recommendations

	# of Recommendations
Open recommendations at the beginning of the period	519
Recommendations issued this period	161
Recommendations closed this period	101
Open recommendations at the end of the period	579

Reports with Unresolved Recommendations Older Than 6 Months

Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	Questioned Cost	FPTBU	Reason Code*	Functional Area
10/24/2017	OIG-18-04	<i>(U) FAMS' Contribution to Aviation Transportation Security Is Questionable</i>	2, 3, 4	TSA	-	-	B	LET

⁴ Since 2003, OIG has issued 11,616 recommendations. DHS has taken action to address all but 579 of them. This appendix excludes investigative reports.

Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	Questioned Cost	FPTBU	Reason Code*	Functional Area
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	LET
9/19/2018	OIG-19-17	<i>FAMS Contribution to International Flight Security is Questionable</i>	1,2	TSA	-	\$394,000,000	C	LET
2/28/2019	OIG-19-23	<i>Border Patrol Needs a Staffing Model to Better Plan for Hiring More Agents</i>	1	CBP	-	-	B	LET
9/30/2019	OIG-19-66	<i>FEMA Did Not Sufficiently Safeguard Use of Transportation Assistance Funds</i>	1,3	FEMA	-	-	A	DMIP
2/18/2020	OIG-20-13	<i>U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges</i>	2	ICE	-	-	C	LET
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	-	A	FACET
7/14/2020	OIG-20-52	<i>CBP Has Not Demonstrated Acquisition Capabilities Needed to Secure the Southern Border</i>	1	CBP, MGMT	-	-	A	FACET
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	-	A	FACET
9/30/2020	OIG-20-77	<i>Evaluation of DHS' Information Security Program for Fiscal Year 2019</i>	2	MGMT	-	-	B & C	ITA
9/22/2021	OIG-21-66	<i>DHS Did Not Fully Comply with Requirements in the Transportation Security Card Program Assessment</i>	1	USCG, TSA	-	-	B	LET
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 Flights</i>	1,2,3,4	ICE	-	-	A	LET

Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	Questioned Cost	FPTBU	Reason Code*	Functional Area
8/10/2022	OIG-22-56	<i>FEMA Needs to Improve Its Oversight of the Emergency Food and Shelter Program</i>	1,2,10	FEMA	-	\$45,200,000	C	DMIP
8/18/2022	OIG-22-61	<i>Vulnerabilities Continue to Exist in TSAs Checked Baggage Screening</i>	3	TSA	-	-	C	LET
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	LET
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	FACET
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	FACET
3/28/2023	OIG-23-20	<i>FEMA Should Increase Oversight to Prevent Misuse of Humanitarian Relief Funds</i>	1	FEMA	\$7,428,574	-	C	DMIP
Totals	18 Reports		36 Recs		\$6,342,708,425	\$439,200,000		

*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-17-74-IQO	<i>Oversight Review of the U.S. Coast Guard Investigative Service</i>	3	-	-	Coast Guard
OIG-17-112	<i>Covert Testing of TSAs 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>	40	-	-	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
OIG-18-70	<i>FAMS Needs to Demonstrate How Ground-Based Assignments Contribute to TSAs Mission - Sensitive Security Information</i>	2	-	-	TSA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
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-18-83	<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-19-15	<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
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-20-03	<i>Independent Auditors Report on DHS FY 2019 Financial Statements and Internal Control over Financial Reporting</i>	4	-	-	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 Enforcements Criminal Alien Program Faces Challenges</i>	1	-	-	ICE

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-20-15	<i>FEMA Purchased More Manufactured Housing Units Than It Needed in Texas After Hurricane Harvey</i>	1	-	-	FEMA
OIG-20-28	<i>TSA's Challenges with Passenger Screening Canine Teams - Sensitive Security Information</i>	1	-	\$77,000,000	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>	6	\$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>	5	\$298,568	-	FEMA
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-20-68	<i>FEMA Is Not Effectively Administering a Program to Reduce or Eliminate Damage to Severe Repetitive Loss Properties</i>	2	-	-	FEMA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
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 Nations Election Systems, but Work Remains to Protect the Infrastructure</i>	1	-	-	CISA
OIG-21-06	<i>DHS Privacy Office Needs to Improve Oversight of Department-wide Activities, Programs, and Initiatives</i>	1	-	-	PRIV
OIG-21-08	<i>Independent Auditors Report on DHS' FY 2020 Financial Statements and Internal Control over Financial Reporting</i>	12	-	-	CFO, DHS
OIG-21-09	<i>DHS Components Have Not Fully Complied with the Department's Guidelines for Implementing the Lautenberg Amendment</i>	1	-	-	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>	2	-	-	ICE
OIG-21-22	<i>Biological Threat Detection and Response Challenges Remain for BioWatch – (REDACTED)</i>	1	-	-	CWMD
OIG-21-26	<i>FEMAs Procurement and Cost Reimbursement Review Process Needs Improvement</i>	1	\$23,282,276	-	FEMA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-21-27	<i>CBP Faced Challenges in Its Inspection Processes and Physical Security at the JFK International Mail Facility – (REDACTED)</i>	4	-	-	CBP
OIG-21-28	<i>FEMA Needs Revised Policies and Procedures to Better Manage Recovery of Disallowed Grant Funds</i>	2	-	-	FEMA
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>	2	-	-	CBP, ICE, TSA, DHS, FPS
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
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

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-21-57	<i>ICEs Oversight of the Capgemini Contract Needs Improvement</i>	3	-	-	ICE
OIG-21-59	<i>CISA Can Improve Efforts to Ensure Dam Security and Resilience</i>	4	-	-	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>	2	-	-	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
OIG-21-71	<i>FEMA Must Take Additional Steps to Better Address Employee Allegations of Sexual Harassment and Sexual Misconduct</i>	1	-	-	FEMA
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 ICEs 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

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
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>	3	-	-	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
OIG-22-12	<i>Continued Reliance on Manual Processing Slowed USCIS Benefits Delivery during the COVID-19 Pandemic</i>	1	-	-	USCIS
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&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&T Needs to Improve Its Management and Oversight of R&D Projects</i>	1	-	-	S&T
OIG-22-31	<i>Management Alert - Immediate Removal of All Detainees from the Torrance County Detention Facility</i>	1	-	-	ICE
OIG-22-33	<i>The Office for Bombing Prevention Needs to Improve its Management and Assessment of Capabilities to Counter Improvised Explosive Devices</i>	2	-	-	CISA

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-22-34	<i>CBP Needs Improved Oversight for Its Centers of Excellence and Expertise</i>	2	-	-	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
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, I&A, 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>	6	-	-	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

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-22-56	<i>FEMA Needs to Improve Its Oversight of the Emergency Food and Shelter Program</i>	6	-	-	FEMA
OIG-22-59	<i>Additional Progress Needed to Improve Information Sharing under the Cybersecurity Act of 2015</i>	1	-	-	CISA
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 TSAs Checked Baggage Screening</i>	1	-	-	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
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

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>	2	-	-	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>	1	-	-	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-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>	3	-	-	DHS
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>	1	-	-	CBP
OIG-23-04	<i>DHS Did Not Always Promptly Revoke PIV Card Access and Withdraw Security Clearances for Separated Individuals</i>	6	-	-	DHS

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-23-05	<i>DHS Did Not Consistently Comply with National Instant Criminal Background Check System Requirements</i>	4	-	-	SEC/DSEC/COS
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 (REDACTED)</i>	3	-	-	CBP
OIG-23-07	<i>DHS Has Made Progress in Fulfilling Geospatial Data Act Responsibilities, But Additional Work is Needed</i>	4	-	-	DHS
OIG-23-14	<i>FEMA Did Not Provide Sufficient Oversight of Project Airbridge</i>	2	-	-	FEMA
OIG-23-16	<i>FEMA Should Improve Controls to Restrict Unauthorized Access to Its Systems and Information</i>	9	-	-	FEMA
OIG-23-17	<i>Secret Service and ICE Did Not Always Adhere to Statute and Policies Governing Use of Cell-Site Simulators</i>	6	-	-	ICE, USSS
OIG-23-18	<i>Violations of ICE Detention Standards at Richwood Correctional Center in Monroe, Louisiana</i>	7	-	-	ICE

Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
OIG-23-19	<i>CISA Made Progress but Resources, Staffing, and Technology Challenges Hinder Cyber Threat Detection and Mitigation</i>	3	-	-	CISA
Totals	111 reports	394	\$3,771,433,252	\$211,911,248	

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, or continuity of operations, or a 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 ^(a)	Unsupported Costs ^(b)	Funds to be Put to Better Use ^(c)
4/17/2023	OIG-23-21	Evaluation of DHS Information Security Program for Fiscal Year 2022	-	-	-
4/26/2023	OIG-23-22	DHS Has Refined Its Other than Full and Open Competition Reporting Processes	-	-	-
4/26/2023	OIG-23-23	The United States Coast Guard Needs to Improve Its Accounting for Non-Capitalized Personal Property Assets	-	-	-
5/3/2023	OIG-23-24	Intensifying Conditions at the Southwest Border Are Negatively Impacting CBP and ICE Employees Health and Morale	-	-	-
5/22/2023	OIG-23-25	DHS Fiscal Year 2022 Compliance with the Payment Integrity Information Act of 2019	-	-	-
5/22/2023	OIG-23-26	Results of an Unannounced Inspection of Northwest ICE Processing Center in Tacoma, Washington	-	-	-
5/23/2023	OIG-23-27	CBP Facilities in Vermont and New York Generally Met TEDS Standards, but Details to the Southwest Border Affected Morale, Recruitment, and Operations	-	-	-

Date Issued	Report Number	Report Title	Total Questioned Costs ^(a)	Unsupported Costs ^(b)	Funds to be Put to Better Use ^(c)
5/24/2023	OIG-23-28	Results of Unannounced Inspections of CBP Holding Facilities in the Rio Grande Valley Area	-	-	-
6/23/2023	OIG-23-29	Results of Unannounced Inspections of CBP Holding Facilities in the Yuma and Tucson Areas	-	-	-
6/26/2023	OIG-23-30	Evaluation of DHS Compliance with Federal Information Security Modernization Act Requirements for Intelligence Systems for Fiscal Year 2022	-	-	-
6/28/2023	OIG-23-31	CBP Released a Migrant on a Terrorist Watchlist, and ICE Faced Information Sharing Challenges Planning and Conducting the Arrest (REDACTED)	-	-	-
7/7/2023	OIG-23-32	FEMA Did Not Always Secure Information Stored on Mobile Devices to Prevent Unauthorized Access	-	-	-
7/19/2023	OIG-23-33	ICE Should Improve Controls to Restrict Unauthorized Access to Its Systems and Information	-	-	-
7/19/2023	OIG-23-34	FEMA Did Not Effectively Manage the Distribution of COVID-19 Medical Supplies and Equipment	-	-	-
7/21/2023	OIG-23-35	DHS Components Did Not Always Adhere to Internal Control Policies and Procedures for Ensuring That Bankcard Program Spending Limits Are Established Based on Procurement Needs	-	-	-
7/26/2023	OIG-23-36	United States Coast Guard Instituted Controls for the Offshore Patrol Cutter Extraordinary Relief Request, But Guidance Could Be Improved	-	-	-
7/28/2023	OIG-23-37	FEMA Continues to Make Improper Reimbursements through the Presidential Residence Protection Assistance Grant Program	\$19,120,558	-	\$193,915
7/27/2023	OIG-23-38	Results of an Unannounced Inspection of ICEs Stewart Detention Center in Lumpkin, Georgia	-	-	-
8/3/2023	OIG-23-39	BP Outbound Inspections Disrupt Transnational Criminal Organization Illicit Operations - Law Enforcement Sensitive	-	-	-

Date Issued	Report Number	Report Title	Total Questioned Costs ^(a)	Unsupported Costs ^(b)	Funds to be Put to Better Use ^(c)
8/18/2023	OIG-23-40	USCIS Has Generally Met Statutory Requirements to Adjudicate Asylum Applications from Paroled Afghan Evacuees	-	-	-
8/21/2023	OIG-23-41	ICE Has Limited Ability to Identify and Combat Trade-Based Money Laundering Schemes	-	-	-
8/22/2023	OIG-23-42	Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse	\$26,933,666	-	-
8/23/2023	OIG-23-43	CBP Implemented Effective Technical Controls to Secure a Selected Tier 1 High Value Asset System	-	-	-
8/28/2023	OIG-23-44	Cybersecurity System Review of the Transportation Security Administration's Selected High Value Asset	-	-	-
8/29/2023	OIG-23-45	CBP Could Do More to Plan for Facilities Along the Southwest Border	-	-	-
8/30/2023	OIG-23-46	The United States Coast Guard Needs to Determine the Impact and Effectiveness of Its Streamlined Inspection Program	-	-	-
9/6/2023	OIG-23-47	DHS Does Not Have Assurance That All Migrants Can be Located Once Released into the United States - Law Enforcement Sensitive	-	-	-
8/31/2023	OIG-23-48	CBP's Management of International Mail Facilities Puts Officer Safety and Mission Requirements at Risk	-	-	\$3,200,000
9/15/2023	OIG-23-49	FEMA's Technological Hazards Division Assisted State, Local, and Tribal Governments with Preparing to Respond to Radiological and Chemical Incidents	-	-	-
9/15/2023	OIG-23-50	Results of Unannounced Inspections of CBP Holding Facilities in the El Paso Area	-	-	-
9/15/2023	OIG-23-51	Results of an Unannounced Inspection of ICE's Caroline Detention Facility in Bowling Green, Virginia	-	-	-
9/19/2023	OIG-23-52	ICE Did Not Accurately Measure and Report Its Progress in Disrupting or Dismantling Transnational Criminal Organizations	-	-	-
9/19/2023	OIG-23-53	Homeland Advanced Recognition Technology System Compliance with 28 C.F.R. Part 23	-	-	-

Date Issued	Report Number	Report Title	Total Questioned Costs ^(a)	Unsupported Costs ^(b)	Funds to be Put to Better Use ^(c)
9/25/2023	OIG-23-54	CBP Needs to Improve Its Video and Audio Coverage at Land Ports of Entry	-	-	-
9/21/2023	OIG-23-55	DHS Needs to Improve Annual Monitoring of Major Acquisition Programs to Ensure They Continue to Meet Department Needs	-	-	-
9/25/2023	OIG-23-56	CBP Did Not Effectively Conduct International Mail Screening or Implement the STOP Act - Law Enforcement Sensitive	-	-	-
9/26/2023	OIG-23-57	Better TSA Tracking and Follow-up for the 2021 Security Directives Implementation Should Strengthen Pipeline Cybersecurity - Sensitive Security Information	-	-	-
9/22/2023	OIG-23-58	DHS Needs to Update Its Strategy to Better Manage Its Biometric Capability Needs	-	-	-
9/25/2023	OIG-23-59	ICE Should Improve Controls Over Its Transportation Services Contracts	\$408,875	-	\$900,144
9/27/2023	OIG-23-60	CBP Accounted for Its Firearms but Did Not Always Account for Ammunition or Monitor Storage Facilities	-	-	-
9/28/2023	OIG-23-61	CBP, ICE, and Secret Service Did Not Adhere to Privacy Policies or Develop Sufficient Policies Before Procuring and Using Commercial Telemetry Data - Law Enforcement Sensitive	-	-	-
9/28/2023	OIG-23-62	Results of Unannounced Inspections of CBP Holding Facilities in the Laredo Area	-	-	-
Totals		Reports 42	\$46,463,099	-	\$4,294,059

Schedule of Amounts Due and Recovered/Deobligated

Date Issued	Report Number	Report Title	OIG Recommended Recovery (Federal Share)	Amount DHS Agreed to Recover (Disallow)	Amount DHS Will Not Recover (Allowed)	Amount DHS Recovered/Deobligated
7/3/2019	OIG-19-52	<i>FEMAs Cost Eligibility Determination of Puerto Rico Electric Power Authority's Contract with Cobra Acquisitions LLC</i>	-	\$21,585,073	-	-
8/22/2023	OIG-23-42	<i>Ineffective Controls Over COVID-19 Funeral Assistance Leave the Program Susceptible to Waste and Abuse</i>	-	\$2,495,004	-	-
Total			-	\$24,080,077	-	-

Appendix 2: Other OIG Activities

Contract Audit Results

Previous Peer Reviews of or by DHS OIG

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

Federal Financial Management Improvement Act of 1996

Contract Audit Results

During this SAR period there were no contract audit reports issued containing costs.

Previous Peer Reviews of or by DHS OIG

Sections 405(b)(14) – (16) of the Inspector General Act of 1978 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

In August 2023, U.S. Department of Education OIG completed a CIGIE external peer review of DHS OIG’s Inspections and Evaluations organization, for the period ending March 31, 2023. U.S. Department of Education OIG determined that DHS OIG’s Inspections and Evaluations organization’s policies and procedures were generally consistent with the *Quality Standards for Inspection and Evaluation* (Blue Book) addressed in the external peer review, and all five reviewed reports generally complied with these Standards and DHS OIG policies and procedures.

In September 2023, U.S. Department of Defense OIG began a CIGIE external peer review of DHS OIG’s Audits organization for the period ending September 30, 2023. This report is due March 31, 2024.

Peer Reviews Conducted by DHS OIG

DHS OIG did not conduct any CIGIE external peer reviews during this reporting period.

Peer Review Recommendations

There are no outstanding recommendations from previous peer reviews conducted of or by DHS OIG.

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

During this SAR period, DHS OIG did not conduct any Audits, Inspections, or Evaluations that were closed and not publicly disclosed.

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 requires that the Inspector General's (IG) semi-annual report to Congress required under section 405(b) 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 noncompliance with Section 803 (a), including the nature and extent of noncompliance, 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's 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 Reporting⁵

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*

⁵ OIG-23-02, *Independent Auditors' Report on the Department of Homeland Security's Consolidated Financial Statements for FYs 2022 and 2021 and Internal Control over Financial Reporting*, November 2022

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 journal entries, service organization control reports, application controls, information derived from systems, application of accounting standards, and response to risk presented by the Coast Guard financial system migration. DHS did not remediate identified control deficiencies that have existed for multiple prior years on a timely basis.

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 Office of the Chief Financial Officer (OCFO) and components continue to design, document, and implement compensating controls to reduce the severity of legacy system application functionality limitations. The FY 2022 Agency Financial Report has a target of FY 2025 for FFMIA correction.

Entity or Organization Responsible for the Non-compliance

The entity or organization responsible for the noncompliance if different – Not applicable.





Appendix 3: Abbreviations

ADR	Alternative Dispute Resolution	THD	Technological Hazards Division
AZDES	Arizona Department of Economic Security	UC	Unaccompanied Children
CARES Act	Coronavirus Aid, Relief, and Economic Security Act	UI	Unemployment Insurance
CAVSS	Centralized Area Video Surveillance System	U.S.C.	United States Code
CIGIE	Council of the Inspectors General on Integrity and Efficiency	USPIS	U.S. Postal Inspection Service
DATA Act	Digital Accountability and Transparency Act of 2014	WPD	Whistleblower Protection Division
DOL	Department of Labor	WPU	Whistleblower Protection Unit
DOJ	Department of Justice	ADR	Alternative Dispute Resolution
ECW	Electronic Health Records System	CARES Act	Coronavirus Aid, Relief, and Economic Security Act
EFSP	Emergency Food and Shelter Program	DATA Act	Digital Accountability and Transparency Act of 2014
ERO	Enforcement and Removal Operations	DOJ	Department of Justice
FBI	Federal Bureau of Investigation	ECW	Electronic Health Records System
GAGAS	Generally Accepted Government Auditing Standards	EFSP	Emergency Food and Shelter Program
GAO	U.S. Government Accountability Office	ERO	Enforcement and Removal Operations
HSI	Homeland Security Investigations	FBI	Federal Bureau of Investigation
IG Act	Inspector General Act of 1978	GAGAS	Generally Accepted Government Auditing Standards
IPR	Intellectual Property Rights	HSI	Homeland Security Investigations
IT	Information Technology	IPR	Intellectual Property Rights
LPOE	Land Port of Entry	IT	Information Technology
LWA	Lost Wages Assistance	LWA	Lost Wages Assistance
NPPD	National Protection and Programs Directorate	NPPD	National Protection and Programs Directorate
OAR	Operation Allies Refuge	OAR	Operation Allies Refuge
OAW	Operation Allies Welcome	OAW	Operation Allies Welcome
OPE	Office of Partnership and Engagement	OPE	Office of Partnership and Engagement
OPS	Office of Operations Coordination	OSA	Office of Homeland Security Situational Awareness
OSINT	Open-Source Intelligence	OSINT	Open-Source Intelligence
PRAC	Pandemic Response Accountability Committee	PDNDS	Performance-Based National Detention Standards
RPM	Radiation Portal Monitor	PRAC	Pandemic Response Accountability Committee
SAMS	Sunflower Asset Management System	RPM	Radiation Portal Monitor
SAP	Systems Application and Products	SBA	Small Business Administration
SBA	Small Business Administration	SES	Senior Executive Service
SES	Senior Executive Service	SWA	State Workforce Agencies
SLT	State, Local, and Tribal	TEDS	National Standards on Transport, Escort, Detention, and Search
SWA	State Workforce Agencies	UC	Unaccompanied Children
TBML	Trade-Based Money Laundering	U.S.C.	United States Code
TEDS	National Standards on Transport, Escort, Detention, and Search	WPU	Whistleblower Protection Unit

Appendix 4: Index to Reporting Requirements

The specific reporting requirements described in the *Inspector General Act of 1978*, 5 U.S.C. §§ 401-424, 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
404(a)(2).	Legislative and regulatory reviews	Congressional Briefings
405(b)(1)	Significant problems, abuses, and deficiencies	Nothing to report
405(b)(2)	Recommendations with respect to significant problems, abuses, and deficiencies	Throughout report
405(b)(3)	Significant recommendations on which corrective action has not been completed	Appendix 1
405(b)(4)	Matters referred to prosecutorial authorities and resulting prosecutions and convictions	Summary of OIG Activities and Accomplishments
405(b)(5)	Summary of reports to head of establishment when information or assistance requested was unreasonably refused or not provided	Summary of Attempts to Restrict or Delay Access to Information
405(b)(6)	List of audit, inspection, and evaluation reports and where applicable total questioned costs and funds to be put to better use	Appendix 1
405(b)(7)	Summary of significant reports	Highlights of Significant OIG Activities
405(b)(8)	Statistical table showing reports with questioned and unsupported costs	Appendix 1
405(b)(9)	Statistical table showing reports with recommendations that funds be put to better use	Appendix 1
405(b)(10)	Summary of prior reports with no management decisions	Appendix 1
	Summary of prior reports with no establishment comment returned within 60 days	Nothing to report
	Summary of prior reports with outstanding unimplemented recommendations	Appendix 1
405(b)(11)	Significant revised management decisions	Nothing to report

405(b)(12)	Significant management decisions with which DHS OIG disagrees	Appendix 1
405(b)(13)	Information required by § 804(b) of the <i>Federal Financial Management Improvement Act of 1996</i>	Appendix 2
405(b)(14)-(16)	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	Appendix 2
405(b)(17)	Statistical tables showing investigative reports, referrals, and total number of indictments and criminal information resulting from any prior referrals	Summary of OIG Activities and Accomplishments
405(b)(18)	Metrics used for investigative statistical tables	Summary of OIG Activities and Accomplishments
405(b)(19)	Investigations involving a Senior Government Employee	Investigations
405(b)(20)	Instances of whistleblower retaliation	Summary of OIG Activities and Accomplishments
405(b)(21)	Attempts to interfere with OIG independence	Summary of Attempts to Restrict or Delay Access to Information
405(b)(22)	Inspections, evaluations, and audits that were closed and not disclosed to the public; and	Appendix 2
	Investigations involving a Senior Government Employee that were closed and not disclosed to the public	Investigations



Semiannual Report to Congress

April 1, 2023 – September 30, 2023

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To report fraud, waste, or abuse, visit our website at oig.dhs.gov and click on the red “Hotline” button. If you cannot access our website, call our Hotline at 1-800-232-8603, TTY 1-844-889-4357, or write to us at:

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

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