



# ANNUAL WORK PLAN

Office of Inspector General  
October 1, 2023 – September 30, 2024

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## Letter from the Inspector General

I am pleased to present the Department of Homeland Security (DHS) Office of Inspector General fiscal year 2024 *Annual Work Plan*. When determining which audits, inspections, and evaluations to include in our Work Plan, we independently considered the top performance and management challenges facing the Department, the Department's Strategic Plan, oversight work by the Government Accountability Office, and input from Congress and DHS senior leadership.

In this year's plan, we describe our oversight projects organized by DHS's six mission areas:

1. Counterterrorism and Homeland Security Threats
2. Secure U.S. Borders and Approaches
3. Secure Cyberspace and Critical Infrastructure
4. Preserve and Uphold the Nation's Prosperity and Economic Security
5. Strengthen Preparedness and Resilience
6. Champion the DHS Workforce and Strengthen the Department

This plan helps guide how we provide independent oversight and promote excellence, integrity, and accountability within DHS.

It is important to note that our work plan is not a static document, and our oversight projects may be modified as new challenges and risks emerge throughout the year.

JOSEPH V  
CUFFARI

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Joseph V. Cuffari, Ph.D.  
Inspector General

## Introduction

This FY 2024 *Annual Work Plan* describes the audits, inspections, and evaluations the Department of Homeland Security Office of Inspector General intends to conduct during the next FY. This plan also includes DHS OIG's ongoing reviews.

To develop this plan, DHS OIG reviewed the key risks and vulnerabilities facing the Department and its core mission areas, and we considered the major challenges based on our work in FY 2023. DHS OIG prepares this annual document pursuant to the *Reports Consolidation Act of 2000*,<sup>1</sup> summarizing on-going and mandated projects that will be completed in FY 2024. In addition to identifying management challenges, DHS OIG reviews and considers its own research and previous oversight work; key strategic documents, such as the *DHS Strategic Plan for FY 2020–FY 2024*<sup>2</sup> and the *DHS FY 2024 Congressional Budget Justification*;<sup>3</sup> oversight work from other oversight organizations, including the Government Accountability Office (GAO); and congressional hearings, legislation, and feedback from members of Congress. Due to the ever-changing priorities at DHS, each month, leaders from OIG's program offices meet to discuss planned and potential projects. Quarterly, the Office of Audits and the Office of Inspections and Evaluations conduct meetings to assess the highest risk project proposals for approval by the Inspector General.

Each chapter describes a core mission and lists mandated and ongoing oversight projects that directly align with the challenge. The listing for each project includes the project title and a brief summary of its objective.

The ongoing and planned projects presented here are contingent on availability of funds, budget decisions, and priorities. They are, therefore, subject to revision.

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<sup>1</sup> <https://www.congress.gov/106/plaws/publ531/PLAW-106publ531.pdf>

<sup>2</sup> <https://www.dhs.gov/publication/department-homeland-securitys-strategic-plan-fiscal-years-2020-2024>

<sup>3</sup> <https://www.dhs.gov/publication/congressional-budget-justification-fiscal-year-fy-2024>

# 1. Counterterrorism and Homeland Security Threats

In recent years, terrorists and criminals have increasingly adopted new techniques and advanced tactics to circumvent homeland security and threaten the safety, security, and prosperity of the American public and our allies. The rapidly evolving threat environment demands a proactive response by DHS and its partners to identify, detect, and prevent attacks against the United States.

The Department’s counterterrorism responsibilities focus on four goals:

- 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.

The threats facing the Nation are dynamic and increasingly complex. These threats have become more interconnected, technologically advanced, targeted, and close to home. Developing an understanding of today’s challenges includes assessing dangers posed by domestic and international actors abroad, in the Nation’s interior, and at its borders.

To promote transformative change and improve DHS programs and operations, DHS OIG has 10 ongoing and 3 planned and oversight projects related to countering terrorism and homeland security threats.

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	United States Secret Service Preparation for and Response to the Events of January 6, 2021	To evaluate the Secret Service’s preparation for and response to the events of January 6, 2021.	21-025-SRE-DHS
<b>Ongoing Discretionary</b>	DHS Law Enforcement Preparation for and Response to the Events at the U.S. Capitol on January 6, 2021	To evaluate DHS law enforcement components’ preparation for and response to the events at the U.S. Capitol building on January 6, 2021.	21-025-SRE-DHS(a)

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	DHS Tracking of OAW Population with Potential Derogatory Records	To assess DHS' identification and resolution for Operation Allies Welcome (OAW) members with potentially derogatory records.	22-067-ISP-CBP
<b>Ongoing Mandatory</b>	CBP's Efforts to Protect its Workforce Against Potential Synthetic Opioid Exposure	To determine whether U.S. Customs and Border Protection (CBP) complied with the requirements of the <i>Synthetic Opioid Exposure Prevention and Training Act</i> .	23-004-AUD-CBP
<b>Ongoing Mandatory</b>	TSA's Updated Progress in Implementing 9/11 Act and TSA Modernization Act Requirements	To determine the Transportation Security Administration's (TSA's) updated progress in implementing 9/11 Act and TSA Modernization Act requirements since we first reported on these efforts in September 2021.	23-030-AUD-TSA
<b>Ongoing Discretionary</b>	DHS Policies for Migrants Traveling on Domestic Flights Without Identification	To determine the extent to which the TSA ensures migrants traveling on domestic flights provide proof of identification consistent with all other domestic travelers. Additionally to determine whether CBP and U.S. Immigrations and Customs Enforcement (ICE) policies and procedures are adequate to confirm an individual's identity for the documents TSA accepts for domestic travel.	22-044-AUD-DHS
<b>Ongoing Discretionary</b>	Audit of DHS Technology for Sharing Emerging Threats	To determine whether DHS has technology to identify and share actionable information on emerging threats with its external partners.	23-032-AUD-OSA
<b>Ongoing Discretionary</b>	U.S. Coast Guard Efforts to Identify and Prevent Small Vessel Drug Smuggling	To determine to what extent the U.S. Coast Guard identifies and prevents small vessels from smuggling drugs into the United States.	23-036-AUD-USCG
<b>Ongoing Discretionary</b>	Federal Protective Service Response to Physical Security Threats	To determine to what extent Federal Protective Service (FPS) officers and contractors have adequate authority and resources to respond to physical security threats at Federal facilities.	23-048-AUD-FPS



Status	Title	Objective	Project Number
<b>Ongoing</b> <i>Discretionary</i>	Audit of TSA's Vetting and Sharing of Aviation Worker Information	To determine whether TSA screens aviation workers to prevent threats and shares derogatory information with appropriate law enforcement, as required by Federal law.	23-058-AUD-TSA
<b>Planned</b> <i>Discretionary</i>	Law Enforcement Officers Flying Armed	To determine to what extent TSA monitors law enforcement agencies and officers' compliance with flying-while-armed requirements.	AUD-TSA
<b>Planned</b> <i>Discretionary</i>	CBP's Screening and Release of Potential "Special Interest Aliens" With Ties to a Human Smuggling Network	Review CBP's screening of potential Special Interest Aliens, who CBP later learned had entered the United States with assistance from a smuggling network with ties to a foreign terrorist organization.	ISP-CBP
<b>Planned</b> <i>Discretionary</i>	Review of I&A's Overt Human Intelligence Collection Program	Determine whether the Office of Intelligence and Analysis' (I&A's) Overt Human Intelligence (HUMINT) Collection program is consistent with applicable Federal law and U.S. Intelligence Community policies.	ISP-I&A

## 2. Secure U.S. Borders and Approaches

DHS works to ensure the safety and security of our borders while managing a safe, orderly, and humane immigration system. DHS accomplishes these objectives by facilitating legitimate trade and travel while rigorously enforcing U.S. customs and immigration laws and regulations.

The Department's border security responsibilities focus on three goals:

- secure and manage air, land, and maritime borders;
- secure the Nation against potential threats; and
- enforce and administer U.S. immigration laws.

Migrant surges and refugee resettlements continue to pose significant challenges for DHS. CBP had 2.8 million enforcement actions in FY 2023. These surges in immigration have exposed technological challenges that make it difficult for CBP and ICE personnel to track migrants from apprehension to release or transfer. Technological deficiencies also meant data was not consistently documented in DHS' systems of record, which can delay DHS from uniting children with families and sponsors, or cause migrants to remain in DHS custody beyond legal time limits.

To promote transformative change and improve DHS programs and operations, DHS OIG has 18 ongoing and 6 planned and oversight projects related to coordinating border security efforts and managing migrant surges and resettlements.

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	Audit of ICE's Process for Detainee Surgical Procedures	To determine the extent to which ICE processes and authorizes surgical procedures.	22-019-AUD-ICE
<b>Ongoing Discretionary</b>	Audit of DHS' Technology Procedures and Coordination to Screen and Vet Noncitizens Entering or Resettling in the United States	To determine the effectiveness of DHS' technology, procedures, and coordination to screen and vet noncitizens entering or resettling in the United States.	22-038-AUD-CBP, USCIS



Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	U.S. Citizenship and Immigration Services Ongoing Backlog for Applications and Petitions	To determine the extent to which the U.S. Citizenship and Immigration Services (USCIS) has established processes to reduce the immigration applications and petitions backlog.	22-062-AUD-USCIS
<b>Ongoing Mandatory</b>	FY 2023 ICE Unannounced Inspections of Adult Detention Facilities	To conduct unannounced inspections of ICE detention facilities to monitor compliance with select standards outlined in ICE's 2008 <i>Performance-Based National Detention Standards</i> (PBNDS), 2011 PBNDS, or 2019 <i>National Detention Standards</i> (NDS).	23-001-ISP-ICE
<b>Ongoing Mandatory</b>	FY 2023 Unannounced Inspections of CBP Holding Facilities	To conduct unannounced inspections of CBP holding facilities to determine whether CBP complies with the <i>National Standards on Transport, Escort, Detention, and Search</i> at short-term holding facilities.	23-005-ISP-CBP
<b>Planned Mandatory</b>	FY 2024 Unannounced Inspections of CBP Holding Facilities	To conduct unannounced inspections of CBP holding facilities to determine whether CBP complies with the <i>National Standards on Transport, Escort, Detention, and Search</i> at short-term holding facilities.	ISP-CBP
<b>Planned Mandatory</b>	FY 2024 ICE Unannounced Inspections of Adult Detention Facilities	To conduct unannounced inspections of ICE detention facilities to monitor compliance with select standards outlined in ICE's 2008 <i>Performance-Based National Detention Standards</i> (PBNDS), 2011 PBNDS, or 2019 <i>National Detention Standards</i> (NDS).	ISP-ICE
<b>Ongoing Discretionary</b>	Capping Report on Southwest Border	To summarize our prior work on the Southwest Border and identify any related common issues.	23-006-AUD, CBP, ICE, USCIS

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	TSA FAMS Border Deployments	To determine operational impacts and costs associated with TSA deploying Federal Air Marshal Service (FAMS) staff to support southern border security.	23-020-AUD-TSA, CBP
<b>Ongoing Discretionary</b>	DHS Preparations for the End of Title 42	To determine whether DHS adequately prepared for the end of Title 42, particularly regarding CBP's ability to meet the <i>National Standards on Transport, Escort, Detention, and Search</i> (TEDS) and other relevant policies and guidance for conditions of detention.	23-021-ISP-CBP, DHS
<b>Ongoing Discretionary</b>	Evaluation of CBP's Implementation of CBP One App	Assess whether CBP adequately planned and implemented the CBP One application to process Southwest Border undocumented noncitizens.	23-033-ISP-CBP
<b>Ongoing Discretionary</b>	ICE's Enrollment into the Alternatives to Detention Program	To determine the extent to which ICE's risk classification decisions ensure individuals are appropriately detained or paroled.	23-034-AUD-ICE
<b>Ongoing Discretionary</b>	CBP Facility Condition Assessments	To determine the extent CBP conducts and manages assessments of owned and leased facilities for safe and economical use of its real property.	23-039-AUD-CBP, DHS
<b>Ongoing Discretionary</b>	CBP's Assessment of Operations at LPOEs	Determine the extent CBP assesses operations at land ports of entry (LPOEs) to identify and realize cost savings.	23-040-AUD-CBP
<b>Ongoing Discretionary</b>	ICE Acquisition and Management of Detention Space	To determine to what extent ICE acquired and managed detention space contracts and agreements in accordance with Federal and Department requirements.	23-042-AUD-ICE

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	ICE Electronic Health Care Records	To determine to what extent ICE’s Electronic Health Care Records system addresses capability needs for access to and transfer of medical records.	23-043-AUD-ICE
<b>Ongoing Discretionary</b>	DHS’ Responsibilities for Efficient and Safe Transference of Unaccompanied Migrant Children to HHS	To determine ICE’s ability to maintain visibility of unaccompanied migrant children once released or transferred from DHS to HHS custody.	23-044-AUD-ICE
<b>Ongoing Discretionary</b>	CBP’s Drug Detection Technology on the Southwest Border	To determine the extent CBP deployed technology and measured technological performance to detect drugs on the Southwest Border.	23-046-AUD-CBP
<b>Planned Discretionary</b>	ICE Enforcement of Visa Overstays	Determine to what extent ICE enforces visa overstays.	23-064-AUD-ICE
<b>Ongoing Discretionary</b>	CBP Cross-Border Tunnel Threat Program Technology	Determine whether CBP’s Cross-Border Tunnel Threat program has the technology to identify, assess, breach, and remediate cross-border tunnels.	23-070-AUD-CBP
<b>Planned Discretionary</b>	Evaluation of the Merchant Mariner Credentialing Suspension and Revocation Process	Evaluate the effectiveness of the U.S. Coast Guard’s process for the suspension and revocation of Merchant Mariner Credentials.	ISP-USCG
<b>Planned Discretionary</b>	Evaluation of Border Patrol’s Use of Counter-Unmanned Aircraft Systems	Evaluate the effectiveness of CBP Border Patrol’s use of counter-unmanned aircraft systems technology to enhance border security.	ISP-CBP
<b>Planned Discretionary</b>	Evaluation of Border Patrol’s Use of Small Unmanned Aircraft Systems	Evaluate CBP’s use of small, unmanned aircraft systems to enhance border security.	ISP-CBP

### 3. Secure Cyberspace and Critical Infrastructure

Increased connectivity of people and devices to the internet and to each other has created an ever-expanding attack surface. As a result, cyberspace has become the most active threat domain and the most dynamic threat to the homeland.

Critical infrastructure provides the services that are the backbone of our national and economic security. Cybersecurity threats to critical infrastructure are one of the most significant strategic risks for the United States, threatening our national security, economic prosperity, and public health and safety.

The heightened threat from physical terrorism and violent crime remains increasingly local and often aimed at places like malls and theaters, stadiums, and schools. Moreover, the advent of hybrid attacks, where adversaries use both physical and electronic means to inflict and compound harm, renders the threat landscape more challenging than ever.

The Department's cybersecurity and critical infrastructure security responsibilities focus on four goals:

- secure Federal civilian networks;
- strengthen the security and resilience of critical infrastructure;
- assess and counter evolving cybersecurity risks; and
- combat cybercrime.

The ever-increasing challenge posed by cyberattacks relates to every aspect of DHS' mission. To assist the Department with enhancing cybersecurity capabilities and practices to protect and defend Federal information technology (IT) systems and critical infrastructure, DHS OIG has 15 ongoing and 2 planned and oversight projects.

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	Joint DoD/DHS Audit of the of U.S. Coast Guard's Compliance with Cybersecurity Controls for DoD	To determine whether the U.S. Coast Guard is in compliance with controls to protect its systems and networks used and operated on the Department of Defense (DoD) Information Network in accordance with Federal and applicable agency cybersecurity requirements.	21-034-AUD-USCG

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	DHS/NSA Joint Evaluation of Cyber Intrusion Prevention Efforts	Assess the actions taken by NSA and DHS in advance of, or in connection with, recent intrusions into U.S. Government and private sector networks.	21-044-AUD-CISA
<b>Ongoing Discretionary</b>	DHS' Coordinated Efforts to Protect, Strengthen, and Maintain Critical Water and Wastewater Infrastructure	To determine the extent of DHS' coordinated efforts to manage risks and mitigate against cybersecurity threats to critical water and wastewater infrastructure while seeking opportunities and capabilities to increase the infrastructure's resiliency.	22-032-AUD-DHS
<b>Ongoing Discretionary</b>	Science and Technology Efforts to Protect Critical Infrastructure	To determine how well S&T has managed research, development, testing, and evaluation activities aimed at improving critical infrastructure security and resilience.	22-057-AUD-S&T
<b>Ongoing Discretionary</b>	Coast Guard Cybersecurity for Ports of Entry	To determine U.S. Coast Guard efforts to harden against cyber-attacks and intrusions at U.S. seaports.	23-013-AUD-USCG, CISA
<b>Ongoing Discretionary</b>	Audit of ICE Mobile Device Management and Security	To determine the extent to which ICE manages and secures its mobile devices.	23-017-AUD-ICE
<b>Ongoing Discretionary</b>	Audit of CBP Mobile Device Management and Security	To determine the extent to which CBP manages and secures its mobile devices.	23-019-AUD-CBP, DHS
<b>Ongoing Discretionary</b>	Capping Report: DHS Access Controls	Summarize the results of prior OIG access control audit reports pertaining to access control best practices and deficiencies, and the common issues that may warrant DHS' attention.	23-022-AUD-DHS

Status	Title	Objective	Project Number
<b>Ongoing Mandatory</b>	Evaluation of DHS' Compliance with <i>Federal Information Security Modernization Act</i> Requirements for Intelligence Systems for FY 2023	To evaluate the effectiveness of the agency's information security program on an annual basis.	23-023-AUD-I&A
<b>Ongoing Mandatory</b>	Evaluation of DHS' Information Security Program for FY 2023	To evaluate the effectiveness of the agency's information security program and practices on an annual basis.	23-024-AUD-DHS
<b>Ongoing Mandatory</b>	Review of DHS' Implementation of the <i>Cybersecurity Act of 2015</i> for Calendar Years 2021 and 2022	Assess DHS' progress in meeting cybersecurity information requirements, pursuant to Section 107 of the <i>Cybersecurity Act of 2015</i> for calendar years 2021 and 2022.	23-025-AUD-CISA
<b>Ongoing Discretionary</b>	Cybersecurity System Review of ICE Selected High Value Asset	To determine whether ICE has implemented security controls that protect sensitive information stored and processed on its High Value Asset.	23-028-AUD-ICE
<b>Ongoing Discretionary</b>	CISA's Implementation and Use of its Cybersecurity Incentive Pay Programs	To determine whether CISA has appropriately implemented and complied with program requirements for its cybersecurity incentive payment programs to effectively recruit and retain employees with cybersecurity-related skills.	23-041-AUD-CISA
<b>Ongoing Mandatory</b>	Audit of DHS Intelligence Components' Use of Artificial Intelligence	To determine to what extent DHS has developed, acquired, adopted, and maintained artificial intelligence capabilities for the purpose of improving intelligence collection and analysis in a timely manner.	23-051-AUD-I&A

Status	Title	Objective	Project Number
<b>Ongoing</b> <i>Discretionary</i>	DHS' Artificial Intelligence Governance and Capabilities	To determine the extent DHS has developed and implemented governance for the management of artificial intelligence.	23-053-AUD-DHS
<b>Planned</b> <i>Discretionary</i>	DHS' Insider Threat Program	Assess the processes and technology the DHS Insider Threat Program uses to mitigate risks, identify threats, and protect employee privacy information.	23-066-AUD-DHS
<b>Planned</b> <i>Discretionary</i>	Review of DHS' Actions to Secure the Election Infrastructure	TBD	23-068-AUD-CISA, I&A



## 4. Preserve and Uphold the Nation’s Prosperity and Economic Security

America’s prosperity and economic security are integral to the Department’s homeland security operations, which affect international trade, national transportation systems, maritime activities and resources, and financial systems. Similarly, many DHS activities that advance this element of homeland security affect the American public just as much as DHS’s core security functions. DHS continues to advance these critical operations while exploring new opportunities to better serve the American public.

The Department of Homeland Security's prosperity and economic security responsibilities focus on four goals:

- enforce U.S. trade and facilitate lawful international trade and travel;
- safeguard the U.S. transportation system;
- maintain U.S. waterways and maritime resources; and
- safeguard U.S. financial systems.

We continue to identify control deficiencies, outdated or incorrectly configured systems, and inadequate operator training. DHS has also taken corrective actions to implement recommendations from prior reports and has developed various plans and strategies to improve the quality and management of its data.

To promote transformative change and improve DHS programs and operations, DHS OIG has six ongoing and three planned oversight projects that relate to ensuring information technology supports essential DHS mission operations.

Status	Title	Objective	Project Number
<b>Planned Mandatory</b>	DHS’ Compliance with the <i>Geospatial Data Act of 2018</i>	Assess DHS’ progress in fulfilling the requirements of the <i>Geospatial Data Act of 2018</i> , including the geospatial data standards and covered agency responsibilities.	AUD-DHS

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	Evaluation of the Coast Guard National Maritime Center's Approvals and Audits of Merchant Mariner Training Programs and Courses	To determine if the Coast Guard National Maritime Center (NMC) oversight program complies with the standards and regulation requirements for the audit and approval of training courses and programs for merchant mariners.	22-049-ISP-USCG
<b>Ongoing Discretionary</b>	Assessment of CBP's Lost Revenue from Expired Statute of Limitations	To determine to what extent CBP has lost revenue due to expired statute of limitations under 19 U.S.C. §1621, <i>Limitations of Actions</i> .	23-031-AUD-CBP
<b>Ongoing Discretionary</b>	CBP Enhancements at the Land Ports of Entry	Evaluate CBP's process to ensure the LPOE modernization plan for spending <i>Infrastructure and Investment Jobs Act</i> (IIJA) funding aligns with its Southwest Border priorities.	23-014-ISP-CBP
<b>Ongoing Discretionary</b>	Evaluation of CISA's Infrastructure Spending to Improve Coordination and Collaboration with Stakeholders on Regional Critical Infrastructure Efforts	Assess CISA's process to ensure its use of IIJA funding will support or expand its national cross-sector coordination role.	23-016-ISP-CISA
<b>Ongoing Discretionary</b>	CBP's Management of Items Seized for Intellectual Property Rights Violations	To determine to what extent CBP has controls to track, store, and dispose of items seized for intellectual property rights violations.	23-035-AUD-CBP

Status	Title	Objective	Project Number
<b>Ongoing</b> <i>Discretionary</i>	FEMA's Administration of the Port Security Grant Program	To determine whether costs reimbursed by the Federal Emergency Management Agency's (FEMA's) Port Security Grant Program were allowable and paid in accordance with relevant laws and policies. Additionally, determine what the extent FEMA's administration of the program strengthens the security and resiliency of the nation's ports against emerging threats.	23-037-AUD-FEMA
<b>Planned</b> <i>Discretionary</i>	Coast Guard Illegal, Unreported, and Unregulated Fishing	To determine to what extent U.S. Coast Guard's intelligence-driven enforcement operations increase the identification of illegal, unreported, and unregulated (IUU) fishing vessels and deter IUU fishing.	AUD-USCG
<b>Planned</b> <i>Discretionary</i>	TSA's Passenger Rail and Mass Transit Security Audit	To determine to what extent TSA prevents and mitigates threats against the domestic passenger rail and mass transit systems.	23-049-AUD-TSA

## 5. Strengthen Preparedness and Resilience

Preparedness is a shared responsibility across Federal, state, local, tribal, and territorial governments; the private sector; non-governmental organizations; and the American people. Some incidents surpass the capabilities of communities, so the Federal government must remain capable of responding. Following disasters, the Federal government must be prepared to support local communities with long-term recovery assistance.

The Department's preparedness and resilience responsibilities focus on four goals:

- build a national culture of preparedness;
- respond during incidents;
- support outcome-driven community recovery; and
- train and exercise first responders.

FEMA continues to struggle with ensuring disaster grant recipients and subrecipients comply with relevant authorities governing grants and assistance. FEMA has also proven susceptible to widespread fraud, which has resulted in billions of dollars in improper payments. According to DHS, the response and recovery from COVID-19 is the largest relief assistance program in American history. FEMA, as the lead response agency, has been charged with administering and overseeing \$45 billion in *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) funding. Further, FEMA has been charged with administering \$6.8 billion in IIJA funding.

To promote transformative change and improve DHS programs and operations, DHS OIG has nine ongoing oversight and three planned projects related to improving FEMA's contracts and grants management, disaster assistance, and fraud prevention.

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	FEMA's Non-Congregate Sheltering Policy During Disaster Events in the Midst of the COVID-19 Pandemic	To determine the adequacy and effectiveness of FEMA's non-congregate sheltering policy in providing shelter to displaced disaster survivors in response to federally declared disasters during the COVID-19 pandemic.	22-010-AUD-FEMA

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	FEMA's Closeout of Declared Disasters	To determine to what extent FEMA manages closeout of declared disasters in accordance with Federal regulations and FEMA program requirements.	22-035-AUD-FEMA
<b>Ongoing Discretionary</b>	FEMA's Public Assistance Program in Response to the COVID-19 Pandemic	To determine how well FEMA ensured that Federal funds for COVID-19 emergency protective measures reached intended recipients and subrecipients and were used as required.	22-047-AUD-FEMA
<b>Ongoing Discretionary</b>	FEMA's Use of Premium Pay During Disaster Response and Steady State Operations	To determine whether FEMA complied with laws and regulations for premium pay to employees responding to disasters in 2021 and 2022.	22-050-AUD-FEMA
<b>Ongoing Discretionary</b>	Disaster Public Assistance Grant Funds Awarded to Jacksonville State University (Jacksonville, Alabama) for Damages Incurred from the Alabama Storms and Tornados (DR-4362-AL)	To determine whether Jacksonville State University accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines for FEMA Disaster DR-4362-AL.	22-056-AUD-FEMA
<b>Ongoing Discretionary</b>	FEMA Grant to Puerto Rico Electric Power Authority Supporting Hurricane Maria	To determine whether FEMA ensures Puerto Rico manages Hurricane Maria grant funds for its electrical grid in accordance with Federal regulations and FEMA guidelines.	23-010-AUD-FEMA
<b>Ongoing Discretionary</b>	Disaster Public Assistance Grant Funds Awarded to Kentucky for Damages Incurred from Three Weather-Related Events in FY 2022	To determine the effectiveness of FEMA's process for evaluating single site damages from multiple Kentucky flood events in FY 2022.	23-018-AUD-FEMA

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	Disaster Assistance Duplication of Benefits Between FEMA and SBA	To determine the extent FEMA is safeguarding disaster assistance funds against duplication of benefits with the Small Business Administration (SBA).	23-029-AUD-FEMA
<b>Ongoing Mandatory</b>	State and Tribal Administration of FEMA Direct Housing Assistance	To evaluate the effectiveness of the implementation of FEMA's direct housing assistance grant program.	23-038-AUD-FEMA
<b>Planned Mandatory</b>	The Hermits Peak/Calf Canyon Claims Office	To determine to what extent the Hermit's Peak/Calf Canyon Claims Office established a process to ensure the validity and reasonableness of claim payments.	23-065-AUD-FEMA
<b>Planned Mandatory</b>	FEMA's Application Process and Procedures for the Individuals and Households Program	To be determined but related to - addressing oversight activities that may inadvertently result in overly restrictive policies that prevent or delay assistance.	AUD-FEMA
<b>Planned Discretionary</b>	Audit of FEMA's Disaster Relief Fund	To determine to what extent FEMA uses Disaster Relief funding for <i>Stafford Act</i> disaster-related activities.	23-069-AUD-FEMA

## 6. Champion the DHS Workforce and Strengthen the Department

Despite the progress to establish and strengthen DHS management functions, the Department has much to improve. DHS continues to mature by increasing integration, clarifying roles and responsibilities, championing its workforce, advancing risk-based decision-making, and promoting transparency and accountability.

The Department’s organizational responsibilities focus on three goals:

- strengthen departmental governance and management;
- develop and maintain a high performing workforce; and
- optimize support to mission operations.

We continue to identify control deficiencies, outdated or incorrectly configured systems, and inadequate operator training. DHS has also taken corrective actions to implement recommendations from our prior reports and has developed various plans and strategies to improve its quality and management. However, more can be done.

To promote transformative change and improve DHS programs and operations, DHS OIG has three planned and seven ongoing oversight projects that relate to strengthening information technology supports essential to DHS mission operations.

Status	Title	Objective	Project Number
<b>Ongoing Discretionary</b>	CBP, ICE, TSA, and Secret Service Handling of Employee Allegations of Sexual Harassment and Workplace Sexual Misconduct	To determine whether CBP, ICE, TSA, and the Secret Service appropriately report, investigate, and adjudicate employee allegations of sexual harassment and workplace sexual misconduct.	18-056-ISP-CBP, ICE, USSS, TSA
<b>Ongoing Discretionary</b>	Gender Equity among CBP Law Enforcement	To evaluate the extent of gender equity among CBP’s law enforcement population, including in recruitment, hiring processes, promotions, awards, and training.	22-045-ISP-CBP



Status	Title	Objective	Project Number
<b>Planned Discretionary</b>	Coast Guard's Infrastructure Investment and Jobs Act Funding	To determine to what extent U.S. Coast Guard planned, prioritized, and managed its \$429 million of IIJA funding.	23-008-AUD-USCG
<b>Ongoing Mandatory</b>	FY 23 Consolidated Financial Statements and Internal Control over Financial Reporting	Review financial reporting to (1) report on the fairness of presentation of DHS' FY 2023 consolidated financial statements; (2) report on internal control over financial reporting; (3) perform tests of those controls to determine audit procedures, and report on weaknesses identified during the audit; and (4) perform tests of compliance with certain laws, regulations, and provisions of contracts or grant agreements and report on non-compliance which could have a material effect on the financial statements.	23-015-AUD-DHS
<b>Ongoing Discretionary</b>	Capping Report for DHS Strategic Guidance	Summarize outdated and expired DHS and component strategic guidance, as identified in prior DHS OIG and GAO reports; determine the reasons the guidance is outdated and expired; and discuss potential effects on IIJA spending.	23-026-AUD-DHS
<b>Ongoing Discretionary</b>	DHS Learning Management System	To determine to what extent DHS defined and tested requirements in accordance with Federal and departmental policy prior to procuring a learning management system to support its training needs.	23-045-AUD-DHS

Status	Title	Objective	Project Number
<b>Ongoing Mandatory</b>	DHS Enhanced Personnel Security Programs	To determine the extent to which DHS has implemented a fair and effective enhanced personnel security program for covered individuals in accordance with the Director of National Intelligence's performance measures and standards.	23-052-AUD-DHS
<b>Ongoing Mandatory</b>	Office of National Drug Control Policy Circular, <i>National Drug Control Program Agency Compliance Reviews</i> , dated September 9, 2021, and 21 U.S.C. § 1704(d)	Review agencies' FY 2023 <i>Detailed Accounting Report for Drug Control Funding and Budget Formulation Compliance Report</i> .	23-054-AUD-FLETC 23-055-AUD-FLETC 23-056-AUD-ICE 23-057-AUD-ICE 23-059-AUD-CBP 23-060-AUD-CBP
<b>Ongoing Mandatory</b>	Reporting on All Contracts and Grants Awarded through Other than Full and Open Competition during FY 2023.	Review DHS' reporting on all contracts and grants awarded through other than full and open competition during FY 2023.	23-061-AUD-DHS
<b>Planned Mandatory</b>	Payment Integrity Act of 2019	To determine what extent DHS complied with the <i>Payment Integrity Information Act of 2019</i> during FY 2023.	AUD-DHS

Status	Title	Objective	Project Number
<b>Planned</b> <b><i>Mandatory</i></b>	FY 2024 Consolidated Financial Statements and Internal Control over Financial Reporting	Review consolidated financial statements and internal controls to (1) report on the fairness of presentation of DHS' FY 2024 consolidated financial statements; (2) report on internal control over financial reporting; (3) perform tests of those controls to determine audit procedures, and report on weaknesses identified during the audit; and (4) perform tests of compliance with certain laws, regulations, and provisions of contracts or grant agreements and report on non-compliance which could have a material effect on the financial statements.	AUD-DHS

## FY 2024 Work Plan Summary

The tables below summarize the 86 approved projects included in this annual work plan:

	<b>Planned Projects</b>	<b>Ongoing Projects</b>
<i>Mission 1</i>	3	10
<i>Mission 2</i>	6	19
<i>Mission 3</i>	2	15
<i>Mission 4</i>	3	6
<i>Mission 5</i>	3	9
<i>Mission 6</i>	3	7
<i>Total</i>	<b>20</b>	<b>66</b>

	<b>Mandatory Projects</b>	<b>Discretionary Projects</b>
<i>Mission 1</i>	2	11
<i>Mission 2</i>	4	19
<i>Mission 3</i>	4	13
<i>Mission 4</i>	1	8
<i>Mission 5</i>	3	9
<i>Mission 6</i>	6	6
<i>Total</i>	<b>20</b>	<b>66</b>

## Appendix I. About the Office of Inspector General

### Role and Responsibilities

Congress enacted the *Inspector General Act of 1978* to ensure integrity and efficiency in government. Congress established both DHS and this OIG in 2002. The OIG, which includes the following offices, is led by an Inspector General who is appointed by the President and confirmed by the Senate.

- 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

### OIG Work Planning Process

OIG assesses relative risks in the programs for which it has oversight authority. OIG does so to identify areas most in need of attention and, accordingly, to set priorities for the sequence and proportion of resources to be allocated. This work plan identifies the projects, priorities, and initiatives that will support OIG's ability to achieve its strategic goals and objectives to:

- deliver results that promote the efficiency, effectiveness, and integrity of DHS programs and operations;
- cultivate a diverse, highly skilled, flexible, and engaged workforce;
- strengthen relationships and build trust with external stakeholders; and
- build and sustain enterprise-wide governance and management to support the workforce and optimize efficiency and effectiveness.

Work planning is a dynamic process, and adjustments are made throughout the year to meet priorities and to anticipate and respond to emerging issues with the resources available. Each month, and on an ad hoc basis, leaders from each of OIG's program offices meet to discuss planned and potential projects. Each quarter, the Office of Audits and the Office of Inspections and Evaluations meet to assess the highest risk project proposals for approval by the Inspector General.

## Appendix II. About the Department of Homeland Security

### DHS Strategic Plan FY 2020–2024

- **DHS Mission Statement:**
  - With honor and integrity, we will safeguard the American people, our Homeland, and our values.
  
- **DHS Strategic Goals:**
  - Counterterrorism 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
  
- **DHS Priority Goals:**
  - Enhance Southern Border Security
  - Strengthen Federal Cybersecurity



## Office of Inspector General

### OIG Hotline

To report fraud, waste, or abuse, visit our website at [oig.dhs.gov](http://oig.dhs.gov) and click on the red “Hotline” tab. If you cannot access our website, call our Hotline at (800) 323-8603 or write to us at:

Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Hotline  
245 Murray Drive, SW  
Washington, D.C. 20528-0505

### Additional Information

To view this and any of our other reports, please visit our website: [oig.dhs.gov](http://oig.dhs.gov)

For further information or questions, please contact  
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