



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

OIG-24-25

May 28, 2024

**FINAL REPORT**

## **DHS' Fiscal Year 2023 Compliance with the Payment Integrity Information Act of 2019**





# OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Washington, DC 20528 | [www.oig.dhs.gov](http://www.oig.dhs.gov)

May 28, 2024

MEMORANDUM FOR: Stacy Marcott  
Senior Official Performing the Duties of the Chief Financial Officer  
Department of Homeland Security

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V CUFFARI** Digitally signed by  
Inspector General JOSEPH V CUFFARI  
Date: 2024.05.28  
15:55:54 -04'00'

SUBJECT: *DHS' Fiscal Year 2023 Compliance with the Payment Integrity  
Information Act of 2019*

Attached for your action is our final report, *DHS' Fiscal Year 2023 Compliance with the Payment Integrity Information Act of 2019*. We incorporated the formal comments provided by your office.

The report contains two recommendations aimed at improving compliance with the *Payment Integrity Information Act of 2019*. Your office concurred with both recommendations. Based on information provided in your response to the draft report, we consider recommendations 1 and 2 open and resolved. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Please send your response or closure request to [OIGAuditsFollowup@oig.dhs.gov](mailto:OIGAuditsFollowup@oig.dhs.gov).

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

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

Attachment



# DHS OIG HIGHLIGHTS

## *DHS' Fiscal Year 2023 Compliance with the Payment Integrity Information Act of 2019*

May 28, 2024

### Why We Did This Audit

OMB requires each agency's Office of Inspector General to review the agency's payment integrity reporting. We conducted this audit to determine whether DHS complied with the *Payment Integrity Information Act* in FY 2023.

### What We Recommend

We made two recommendations to improve DHS' compliance with the PIIA.

#### For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at:

[DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov).

### What We Found

Although the Department of Homeland Security has made improvements to reduce improper payments (IPs) and unknown payments (UPs), DHS did not comply with the *Payment Integrity Information Act (PIIA) of 2019* for fiscal year 2023. According to Office of Management and Budget (OMB) Circular A-123, an agency must meet all 10 PIIA requirements to be compliant. DHS complied with 9 of the 10 requirements, but it did not comply with the requirement to publish IP and UP estimates for the Federal Emergency Management Agency's (FEMA) Public Assistance Validate As You Go (VAYGo) program for FY 2023.

According to DHS, FEMA paused its VAYGo testing in April 2022 to reassess and improve processes for its grant recipients. The pause impacted FEMA's ability to coordinate the receipt of adequate documentation to fully determine the appropriateness of all disbursement transactions. Hence, DHS reported FEMA was unable to complete testing, which resulted in a combined IP and UP estimate of 70 percent, totaling approximately \$14.6 billion, with 69.77 percent being UPs. DHS stated that it initially submitted the 70 percent IP and UP estimate to OMB for reporting. However, DHS reported it received instruction from OMB to delay reporting of the IP and UP estimate for the Public Assistance VAYGo program until FY 2024 because FEMA was unable to complete a full year of testing.

### DHS Response

DHS concurred with both recommendations. We consider both recommendations resolved and open.



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## Background

*The Payment Integrity Information Act of 2019* (PIIA), which became law on March 2, 2020, requires agencies to identify and review all programs and activities that may be susceptible to significant improper payments (IPs) based on guidance from the Office of Management and Budget (OMB). An agency must meet all 10 PIIA requirements to be compliant.<sup>1</sup> The PIIA and OMB also require each agency's Office of Inspector General to review the agency's payment integrity reporting and issue an annual report on its review within 180 days of the publication of the agency's financial report and accompanying materials.

According to OMB Circular A-123, Appendix C, *Requirements for Payment Integrity Improvement*, updated March 5, 2021 (OMB Circular A-123), all program payments fall into one of three payment categories: proper, improper, or unknown. A proper payment is made to the right recipient for the right amount; an IP is made in an incorrect amount or to the wrong recipient; and an unknown payment (UP) is made without sufficient documentation for the agency to determine whether the payment falls into the proper or improper category. Agencies must eventually determine whether UPs are proper or improper, and they may be required to report the results of this review in future years.

OMB Circular A-123 requires agencies to conduct an IP risk assessment at least once every 3 years for each program with annual outlays greater than \$10 million to determine whether the program is likely to make IPs and UPs with a combined total above the statutory threshold.<sup>2</sup> If the agency determines that the program is susceptible to IPs and UPs, it must conduct payment integrity testing and produce a statistically valid and accurate estimate of IPs and UPs given the program's characteristics. If the agency estimates that IPs and UPs, combined, will exceed the statutory threshold for any program, it must implement and annually report on a corrective action plan for reducing such payments and preventing them in the future. In addition, the agency must publish any applicable payment integrity information in its annual financial report and accompanying materials.

The Risk Management and Assurance Division (RM&A) within the Department of Homeland Security Office of the Chief Financial Officer supports the Department's efforts to identify, reduce, report, and recoup improper payments. RM&A coordinates with DHS components and provides guidance to ensure they meet OMB requirements. RM&A's oversight includes review and approval of all components' improper payment packages (i.e., Program ID, Risk Matrix, Risk Assessments). Additionally, RM&A conducts independent reviews of component payment testing by requesting payment documentation and re-testing selected payments.

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<sup>1</sup> Appendix C contains a table summarizing DHS' compliance with the 10 PIIA requirements.

<sup>2</sup> OMB Circular A-123, Appendix C defines the statutory threshold as either \$100 million or 1.5 percent of program outlays plus \$10 million of all program payments made during the fiscal year.



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In FY 2023, DHS conducted IP risk assessments for 51 of its 156 programs. The 51 assessed programs disbursed \$49.9 billion out of DHS’ \$98 billion total disbursements. DHS determined that 7 of the 51 programs were susceptible to significant IPs and UPs (see Table 1). DHS conducted payment integrity testing for 2 of the 7 programs and reported a statistically valid estimate of IPs and UPs in its FY 2023 Agency Financial Report (AFR). Additionally, the Federal Emergency Management Agency (FEMA) conducted internal testing for another 2 of the 7 programs and deemed them not susceptible to significant IPs because the results were below the statutory threshold. According to DHS, it will conduct payment integrity testing for the remaining 3 programs and report an IP and UP estimate in FY 2024.

**Table 1. DHS Programs Susceptible to Significant IPs and UPs**

Payment Integrity Testing	DHS Program Name	Outlays (\$M)	IP + UP (%)	Reduction Target (%)
DHS Tested in FY 2023	U.S. Customs and Border Protection Procurement, Construction, and Improvements – Disaster Supplemental Funds	\$10.89	0.00%	N/A
	FEMA Hazard Mitigation Grant Program – Disaster Supplemental Funds	\$59.91	0.88%	1.50%
FEMA Tested in FY 2023	FEMA Payroll – Disaster Supplemental Funds	FEMA internal testing confirmed these programs were below the threshold to be deemed susceptible to significant IPs.		
	FEMA Vendor Payments – Disaster Supplemental Funds			
DHS Plans to Test in FY 2024	FEMA Funeral Assistance	DHS indicated it will test these programs and report the results in the FY 2024 AFR.		
	FEMA Public Assistance Validate As You Go (VAYGo) – Disaster Supplemental Funds			
	FEMA Public Assistance VAYGo – Non-Disaster Supplemental Funds			

N/A – Reduction target not applicable because the program reported no IPs.

Source: DHS’ FY 2023 AFR and other information



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We conducted this audit to determine whether DHS complied with the *Payment Integrity Information Act of 2019* in FY 2023.

## Results of Audit

### DHS Did Not Comply with the Payment Integrity Information Act

Although DHS has made improvements to reduce IPs and UPs, DHS did not comply with the *Payment Integrity Information Act of 2019* in FY 2023. According to OMB Circular A-123, an agency must meet all 10 PIIA requirements to be compliant. Although DHS complied with 9 of the 10 requirements, it did not comply with the requirement to publish IP and UP estimates for FEMA's Public Assistance VAYGo program<sup>3</sup> in FY 2023.

According to the DHS AFR, VAYGo's goal is to improve grants management internal control processes by consistently assessing payment error rates as recipients use funds. VAYGo payment integrity testing results allow recipients to take appropriate actions to strengthen internal controls that will prevent or reduce the likelihood of future IPs. FEMA implemented the VAYGo pilot program in 2019 to test Public Assistance and certain other disaster grant expenditures for Hurricanes Harvey, Irma, and Maria, and has since expanded the VAYGo program to include coverage over additional disasters declared during or after FY 2020.

According to DHS, FEMA paused its VAYGo testing in April 2022 to reassess and improve processes for its grant recipients. The pause impacted FEMA's ability to coordinate the receipt of adequate documentation to fully determine the appropriateness of all disbursement transactions. Hence, DHS reported FEMA was unable to complete testing. The incomplete testing resulted in a combined IP and UP estimate of 70 percent, totaling approximately \$14.6 billion, with 69.77 percent being UPs. DHS stated that it initially submitted the 70 percent IP and UP estimate to OMB for reporting. However, DHS reported it received instruction from OMB to delay reporting of the IP and UP estimate for the Public Assistance VAYGo program until FY 2024 because FEMA was unable to complete a full year of testing.<sup>4</sup> FEMA has since reinstated its VAYGo testing and has developed an implementation guide for grant recipients.

An OMB official informed us that OMB did not object to DHS' proposal to delay reporting until FY 2024 instead of FY 2023 based on incomplete testing. Further, this official stated that OMB is unable to grant exceptions to payment integrity reporting that would support a determination of

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<sup>3</sup> FEMA's Public Assistance VAYGo program includes two programs listed in Table 1: Public Assistance VAYGo – Disaster Supplemental Funds and Public Assistance VAYGo – Non-Disaster Supplemental Funds.

<sup>4</sup> Although the IP and UP rate for the Public Assistance VAYGo program will be reported in FY 2024, the testing activity is based on FY 2021 disbursements.



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compliance if a program does not meet the requirements, such as reporting its IP and UP estimate.

If programs that are highly susceptible to fraud, waste, and abuse are not tested properly, DHS is more likely to make IPs and UPs that may go undetected. Without the proper testing and reporting, DHS cannot identify payment integrity issues and make improvements to address them. Further, if DHS continues to be noncompliant with the PIIA, it will be subject to additional OMB reporting requirements.

### **DHS Has Made Improvements to Reduce Improper Payments and Unknown Payments**

DHS has made improvements to reduce and prevent IPs and UPs. During FY 2023, DHS reported no programs with IPs and UPs exceeding the statutory threshold. Additionally, the FEMA Hazard Mitigation Grant program – Disaster Supplemental Funds program showed progress in reducing its combined IP and UP estimate from 6.99 percent reported in FY 2022 to 0.88 percent in FY 2023. Further, DHS’ oversight controls for the payment integrity reporting process — including its review of components’ program identification templates, risk assessments, and IP testing results — also appear adequate.

### **Recommendations**

**Recommendation 1:** We recommend the DHS Chief Financial Officer ensure that FEMA conducts testing and reporting of improper payments plus unknown payments of the Public Assistance Validate As You Go program in compliance with the *Payment Integrity Information Act of 2019*.

**Recommendation 2:** We recommend the DHS Chief Financial Officer ensure that DHS’ Risk Management and Assurance Division follows OMB requirements for programs that do not comply with the *Payment Integrity Information Act of 2019*, as stated in Appendix C of OMB Circular A-123.

### **DHS Comments and OIG Analysis**

DHS provided management comments on a draft of this report. We included the comments in their entirety in Appendix B. We also received technical comments from DHS on the draft report and revised the report as appropriate. DHS concurred with both recommendations, which we consider open and resolved. A summary of DHS’ responses and our analysis follows.

**DHS Comments to Recommendation 1:** Concur. In accordance with OMB Circular A-123, Appendix C, DHS Office of the Chief Financial Officer will ensure that an assessment of the FY 2021 disbursements made by the FEMA Public Assistance VAYGo program is completed, and that an error estimate is published as part of the Department’s FY 2024 reporting. Approximately 30 percent of the required testing was completed in FY 2023, and FEMA Office of the Chief Financial



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Officer's Field Base Operations and Risk Management and Compliance Divisions continue efforts to complete the remaining assessment work in FY 2024. Estimated Completion Date: November 29, 2024.

**OIG Analysis:** DHS provided a corrective action plan and an estimated completion date that satisfy the intent of the recommendation. We consider this recommendation resolved, but it will remain open until DHS provides documentation to show the corrective actions have been completed.

**DHS Comments to Recommendation 2:** Concur. DHS will follow OMB reporting requirements for first year noncompliance. Specifically, in response to OMB's annual data call, RM&A will describe actions that the Department will take to achieve compliance with the PIIA. This information will be published on PaymentAccuracy.gov and will serve as the plan that agencies must submit to the appropriate authorizing and appropriations committee of Congress. Estimated Completion Date: May 30, 2025.

**OIG Analysis:** DHS provided a corrective action plan and an estimated completion date that satisfy the intent of the recommendation. We consider this recommendation resolved, but it will remain open until DHS provides documentation to show the corrective actions have been completed.





## **Appendix A: Objective, Scope, and Methodology**

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Pub. L. No. 107-296) by amendment to the *Inspector General Act of 1978*.

Our audit objective was to determine whether DHS complied with the PIIA in FY 2023. We evaluated the accuracy of payment integrity information in the DHS FY 2023 AFR. We also assessed DHS' controls over the IP reporting process and reviewed documentation for data reliability, and we believe the information compiled in the IP packages is sufficiently reliable to support our audit results.

We obtained and reviewed relevant requirements and guidance and interviewed officials in DHS' RM&A to gain an understanding of their payment integrity reporting process as required by the PIIA and DHS policies and procedures.

Although we assessed internal controls over DHS' payment integrity reporting, our assessment was limited to determining whether DHS complied with the PIIA. As such, it may not disclose all internal control deficiencies that may have existed at the time of our audit.

We reviewed DHS' FY 2023 AFR and supporting documentation to determine whether DHS met the following 10 PIIA requirements:

- Published payment integrity information with the AFR.
- Posted the AFR and accompanying materials on the agency's website.
- Conducted IP risk assessments for each program with annual outlays greater than \$10 million at least once in the last 3 years.
- Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold.
- Published IP and UP estimates for programs susceptible to significant IPs and UPs in the accompanying materials to the AFR.
- Published corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the AFR.
- Published an IP and UP reduction target for each program for which an estimate above the statutory threshold was published in the accompanying materials to the AFR.
- Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate.
- Developed a plan to meet the IP and UP reduction target.



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- Reported an IP and UP estimate of less than 10 percent for each program for which an estimate was published in the accompanying materials to the AFR.

Further, we examined documentation related to RM&A's review of the components' IP packages to determine if it conducted those reviews in compliance with the DHS *Improper Payment Reduction Guidebook*.

We conducted this audit from November 2023 through March 2024 pursuant to the *Inspector General Act of 1978*, 5 United States Code §§ 401–424, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### **DHS OIG's Access to DHS Information**

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



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## Appendix B: DHS Comments on the Draft Report

U.S. Department of Homeland Security  
Washington, DC 20528



Homeland  
Security

May 9, 2024

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

FROM: Jim H. Crumpacker JIM H CRUMPACKER  
Director  
Departmental GAO-OIG Liaison Office

SUBJECT: Management Response to Draft Report: "DHS' Fiscal Year  
2023 Compliance with the Payment Integrity Information Act  
of 2019" (Project No. 24-004-AUD-DHS)

Digitally signed by JIM H  
CRUMPACKER  
Date: 2024.05.09 13:15:46 -04'00'

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS, or the Department) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

DHS leadership is pleased to note OIG's recognition that the Department complied with nine of ten "Payment Integrity Information Act of 2019" (PIIA)<sup>1</sup> requirements during Fiscal Year (FY) 2023.<sup>2</sup> OIG also noted that DHS made improvements in reducing improper payments (IPs) and unknown payments (UPs). Specifically, during FY 2023, DHS did not have any programs with a published error rate that exceeded the statutory threshold,<sup>3</sup> compared to having one program in FY 2022 and three programs in FY 2021.<sup>4</sup>

As background, the FEMA Public Assistance Program provides supplemental grants to state, tribal, territorial, and local governments, and certain types of private non-profits so communities can quickly respond to and recover from major disasters or emergencies. In 2019, FEMA implemented the Validate As You Go (VAYGo) Public Assistance grants payments review process for major disaster declarations resulting from the Harvey, Irma, and Maria disasters, to comply with statutory improper payment review and reporting

<sup>1</sup> Pub. Law No. 116-117, dated March 2, 2020. <https://congress.gov/116/plaws/publ117/PLAW-116publ117.pdf>

<sup>2</sup> DHS did not comply with the requirement to publish improper payment (IP) and unknown payment (UP) estimates for the Federal Emergency Management Agency (FEMA) Public Assistance Validate As You Go (VAYGo) program.

<sup>3</sup> The statutory threshold to determine that a program is susceptible to significant IPs and UPs is either: (1) both 1.5 percent of program outlays and \$10 million in IPs and UPs of all program payments made during the FY; or (2) \$100 million of IPs and UPs of all program payments made during the FY.

<sup>4</sup> Additional detail can be found on PaymentAccuracy.gov or within the DHS Agency Financial Reports available at <https://www.dhs.gov/performance-financial-reports>.



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requirements to significantly reduce project closeout documentation requirements for recipients with proven effective internal control processes. In December 2020, FEMA expanded VAYGo to all Public Assistance and Fire Management Assistance Grants major disasters and emergency declarations beginning with disasters declared during FY 2020.

In April 2022, FEMA strategically paused the VAYGo program to conduct listening sessions and identify ways to improve the VAYGo testing process. As a result of those listening sessions, FEMA published the “Validate As You Go Guide”<sup>5</sup> on July 21, 2023, which was distributed to Regions and Recipients. This guide provides implementation and delivery guidance for the VAYGo grant payment review process and includes details on documentation requirements to support recipient drawdowns and financial disbursements. On August 9, 2023, FEMA reinstated VAYGo, which now includes the new implementation guide and a new closeout benefit for qualifying recipients.

As of November 2023, FEMA had obligated more than \$70.59 billion dollars for COVID-19 public assistance involving more than 30 thousand requests for public assistance, more than 22 thousand eligible applicants, and more than 39 thousand active projects. As the COVID-19 disaster declaration was so wide reaching and impacted so many individuals, the span of the public assistance provided is extensive. To sufficiently assess the appropriateness of these payments, the request for information is broad and often takes a substantial amount of time to obtain the necessary documentation and of adequate quality and completeness to enable auditability.

Therefore, due to the impact of the VAYGo strategic pause as well as the significant increase in assessment burden, DHS, in consultation with the Office of Management and Budget (OMB), delayed the publication of PIIA information for the VAYGo program until the 2024 payment integrity reporting cycle—which is expected to be complete in November 2024. DHS is confident that the delay in reporting will allow ongoing work with Regions and Recipients throughout FY 2024 to obtain the necessary supporting documentation and complete an adequate assessment to determine the appropriateness of the disbursement activity for the program. DHS remains committed to providing transparent reporting, as well as to ensuring compliance with PIIA while also providing accurate, complete, and timely improper payment information to the public.

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

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<sup>5</sup> [https://www.fema.gov/sites/default/files/documents/fema\\_pa-validate-as-you-go-guide.pdf](https://www.fema.gov/sites/default/files/documents/fema_pa-validate-as-you-go-guide.pdf)



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Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Enclosure



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U.S. Department of Homeland Security

### Enclosure: Management Response to Recommendations Contained in OIG 24-004-AUD-DHS

OIG recommended that the DHS Chief Financial Officer:

**Recommendation 1:** Ensures that FEMA conducts testing and reporting of improper payments and unknown payments of the Public Assistance Validate As You Go program in compliance with the Payment Integrity Information Act of 2019.

**Response:** Concur. In accordance with OMB Circular A-123, Appendix C guidance, the DHS Office of the Chief Financial Officer (OCFO) will ensure that the assessment over the FY 2021 disbursements made by the FEMA Public Assistance – VAYGo program is completed, and that an error estimate is published as part of the Department’s FY 2024 reporting. Approximately 30 percent of the required testing was completed in FY 2023, and FEMA OCFO Field Base Operations and the Risk Management and Compliance Divisions continue efforts to complete the remaining assessment work in FY 2024.

These efforts will align to timelines established by OMB Circular A-123, Appendix C for the agency annual PIIA reporting in FY 2024. As such, efforts to address this recommendation will be complete once FEMA Public Assistance – VAYGo program statistical results covering FY 2021 disbursements have been made publicly available on PaymentAccuracy.gov for the FY 2024 reporting period.

Estimated Completion Date (ECD): November 29, 2024.

**Recommendation 2:** Ensures that DHS’ Risk Management and Assurance Division [RM&A] follows OMB requirements for programs that do not comply with the *Payment Integrity Information Act of 2019*, as stated in Appendix C of OMB Circular A-123.

**Response:** Concur. DHS will follow OMB reporting requirements for first year non-compliance. Specifically, DHS’ OCFO, RM&A will describe actions that the agency will take to come into compliance as part of the OMB annual data call. This information will be published on PaymentAccuracy.gov, and will serve as the plan that agencies must submit to the appropriate authorizing and appropriations committee of Congress.

For FY 2024 reporting, the DHS OCFO RM&A will provide DHS reportable information to OMB for publication on PaymentAccuracy.gov, in accordance with OMB Circular A-123, Appendix C reporting timelines for the agency annual PIIA reporting. However, per the timeline established in Appendix C of the OMB Circular A-123 for the annual OIG compliance review to be executed, the OIG compliance determination would not be expected until 180 days after the publication date for the “Annual Financial Statement of the Agency and Accompanying Materials to the Annual Financial Statement of the



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Agency,” to include publication of data by OMB on PaymentAccuracy.gov, whichever is later. As such, the ECD has been set to align to the OIG’s determination of the Department’s compliance with PIIA for FY 2024.

ECD: May 30, 2025.



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**Appendix C:  
DHS PIIA Compliance Reporting Table, FY 2023**

Component	1a. Published payment integrity information with the AFR	1b. Posted the AFR and accompanying materials on the agency website	2a. Conducted IP risk assessments for each program with annual outlays greater than \$10 million in the last 3 years	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold	3. Published IP and UP estimates for programs susceptible to significant IPs	4. Published corrective action plans for each program as applicable	5a. Published an IP and UP reduction target for each program as applicable	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate	5c. Developed a plan to meet the IP and UP reduction target	6. Reported an IP and UP estimate of less than 10% for each program
Countering Weapons of Mass Destruction	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Customs and Border Protection	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes
Cybersecurity and Infrastructure Security Agency	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Federal Emergency Management Agency	Yes	Yes	Yes	Yes	No***	N/A	Yes**	N/A	N/A	Yes
Federal Law Enforcement Training Centers	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Immigration and Customs Enforcement	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Management Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Science and Technology Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Transportation Security Administration	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Citizenship and Immigration Services	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A





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Component	1a. Published payment integrity information with the AFR	1b. Posted the AFR and accompanying materials on the agency website	2a. Conducted IP risk assessments for each program with annual outlays greater than \$10 million in the last 3 years	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold	3. Published IP and UP estimates for programs susceptible to significant IPs	4. Published corrective action plans for each program as applicable	5a. Published an IP and UP reduction target for each program as applicable	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate	5c. Developed a plan to meet the IP and UP reduction target	6. Reported an IP and UP estimate of less than 10% for each program
United States Secret Service	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
United States Coast Guard	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

\*N/A = Programs for which certain requirements are not applicable.

\*\*DHS published a reduction target for the FEMA Hazard Mitigation Grant Program – Disaster Supplemental Funds, although the rate was below the statutory threshold requirement.

\*\*\*DHS did not test and report results for FEMA’s Public Assistance VAYGo program. As such, other compliance requirements for this program could not be assessed.

Source: DHS OIG analysis of DHS’ FY 2023 AFR and other information

Note: Information related to DHS OIG programs was not reviewed due to independence.



## **Appendix D: Report Distribution**

### **Department of Homeland Security**

Secretary  
Deputy Secretary  
Chief of Staff  
Deputy Chiefs of Staff  
General Counsel  
Executive Secretary  
Director, GAO/OIG Liaison Office  
Under Secretary, Office of Strategy, Policy, and Plans  
Assistant Secretary for Office of Public Affairs  
Assistant Secretary for Office of Legislative Affairs  
Chief Financial Officer  
DHS Component Liaison

### **Office of Management and Budget**

Chief, Homeland Security Branch  
DHS OIG Budget Examiner

### **Congress**

Congressional Oversight and Appropriations Committees

## Additional Information

To view this and any other DHS OIG reports, Please visit our website: [www.oig.dhs.gov](http://www.oig.dhs.gov)

For further information or questions, please contact the DHS OIG Office of Public Affairs via email: [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)



## DHS OIG Hotline

To report fraud, waste, abuse, or criminal misconduct involving U.S. Department of Homeland Security programs, personnel, and funds, please visit: [www.oig.dhs.gov/hotline](http://www.oig.dhs.gov/hotline)

If you cannot access our website, please contact the hotline by phone or mail:

Call: 1-800-323-8603

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