



OFFICE OF INSPECTOR GENERAL

# SEMIANNUAL REPORT TO THE CONGRESS

April 1, 2020 - September 30, 2020

# A Message from the Inspector General

I am pleased to submit our 36th Semiannual Report to Congress (SAR), summarizing the work and accomplishments of the Office of the Inspector General (OIG) for the Department of Homeland Security (DHS), for the period April 1, 2020 to September 30, 2020.



During this period, my office has continued to provide important oversight of DHS' operations, including unprecedented COVID-19 pandemic-related issues. This work extends beyond DHS, and so I am pleased to serve alongside numerous other Inspectors General on the Council of the Inspectors General on Integrity and Efficiency's Pandemic Response Accountability Committee (PRAC). PRAC's mission is to promote transparency and ensure coordinated, comprehensive oversight of the Government's spending and coronavirus response to prevent and detect fraud, waste, abuse, and mismanagement.

This SAR highlights our oversight of DHS in the areas of acquisitions, disaster-response, financial management, immigration, information technology and cybersecurity, terrorism/border security, as well as investigative activities. For example, we reviewed U.S. Customs and Border Protection's (CBP) acquisition capabilities needed to secure the southern border, evaluated to what extent the Federal Emergency Management Agency's (FEMA) Individuals and Households Program for home repairs has controls in place to verify applicants' insurance coverage, and audited DHS' efforts in meeting DATA Act requirements. Our work involving immigration included family separations at CBP ports of entry; CBP's handling of the 2019 migrant surge; and unannounced inspections of CBP and U.S. Immigration and Customs Enforcement (ICE) detention facilities. We audited DHS' information security program and practices, DHS' efforts to modernize its information technology systems and infrastructure, and DHS' progress in implementing cybersecurity information sharing requirements. We also assessed DHS' efforts to deter and prevent terrorism or physical threats within the commercial facilities sector, and its management of Joint Task Forces resources.

I am extremely proud of our accomplishments during this period, and I am grateful for the support we have received from Congress. During this difficult time, the DHS OIG team remains committed to detecting, preventing, and helping avoid fraud, waste, abuse, and mismanagement of DHS programs and operations.

Sincerely,

JOSEPH V CUFFARI Digitally signed by JOSEPH V CUFFARI  
Date: 2020.11.23 17:54:05 -05'00'

Joseph V. Cuffari, Ph.D.  
Inspector General

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# Highlights of OIG Activities and Accomplishments

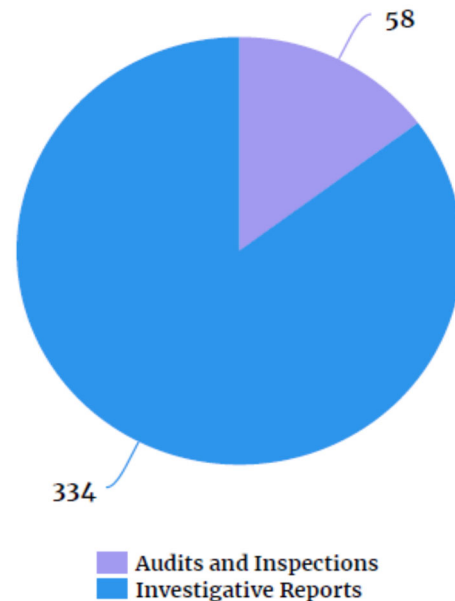
April 1, 2020 – September 30, 2020

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

## Reports Issued to DHS

We issued 58 audit and inspection reports (Appendix 5), as well as 334 investigative reports.

Our audit and inspection reports provide the DHS Secretary and Congress with an objective assessment of issues facing the Department. The reports also offer specific recommendations to correct deficiencies and improve the economy, efficiency, and effectiveness of DHS’ programs. Our investigative reports provide factual findings from our investigations of criminal, civil, and administrative misconduct.



## Dollar Impact

Our audits resulted in questioned costs of \$7,118,550,256, of which \$6,440,424,900 did not have supporting documentation. The Department recovered or deobligated \$141,105,017 as a result (see Appendix 6). We issued three audit reports identifying \$220,552,992 in funds to be put to better use. We also reported \$13,930,980 in recoveries, asset forfeitures, fines, and restitution from investigations.

Type of Impact	Amount
Questioned Costs	\$7,118,550,256
Funds to be Put to Better Use	\$220,552,992
Management Agreement that Funds be Recovered/Deobligated from Audits	\$141,105,017
Funds Recovered/Deobligated from Audits	\$141,105,017
Recoveries and Asset Forfeitures from Investigations ( <i>Not from Fines and Restitution</i> )	\$1,135,735
Fines from Investigations	\$12,526
Restitution from Investigations	\$12,782,719

# Highlights of OIG Activities and Accomplishments (Continued)

## Investigations

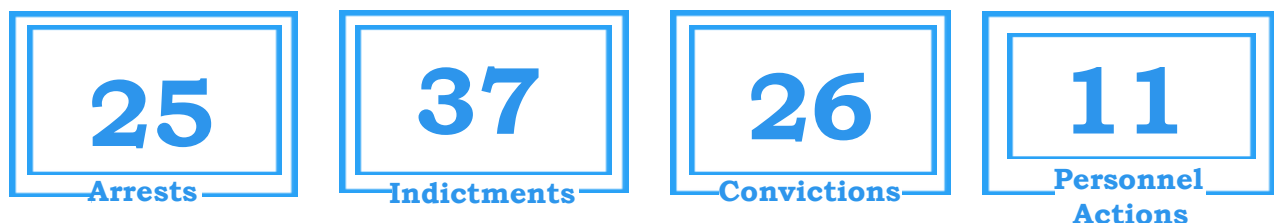
We initiated 257 investigations and closed 352 investigations. Our investigations resulted in 25 arrests, 37 indictments, 26 convictions, 0 debarments, and 11 personnel actions.\* In accordance with the *Inspector General Empowerment Act of 2016*, we have included information regarding the number of persons referred to state and local prosecuting authorities and indictments that resulted from prior referrals to prosecuting authorities.

Type of Investigation**	Number
Open Investigations as of 4/01/2020	1,135
Investigations Initiated	257
Investigations Closed	352
Open Investigations as of 9/30/2020	1,040
Investigative Reports Issued	334
Investigations Referred for Federal Prosecution	100
Investigations Accepted for Federal Prosecution	57
Investigations Declined for Federal Prosecution	70
Total number of persons referred to state and local prosecuting authorities for criminal prosecution	28
Total number of indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities	17

\* We previously reported personnel actions as 0 due to a transcription error. The correct number is 11.

\*\*All data was obtained from the Enforcement Data System, which is the Office of Investigations' case management system. Note: Investigations accepted or declined may have been received in a prior reporting period.

## Investigations resulted in



# Highlights of OIG Activities and Accomplishments (Continued)

## 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.

Complaints	Number
Total Hotline Complaints Received	12,590
Complaints Referred (to programs or other agencies)	9,961
Complaints Closed	11,548

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

## Whistleblower Protection Unit

The DHS OIG Whistleblower Protection Unit (WPU) reviews and investigates allegations of whistleblower retaliation made by DHS employees, as well as by employees of DHS contractors, subcontractors, grantees, and subgrantees. The WPU primarily conducts non-discretionary investigations pursuant to the *Military Whistleblower Protection Act*, 10 United States Code (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, WPU 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).

### Activity during Current SAR Period

#### Complaint Intake

During this SAR period, WPU received 184 complaints, which it reviewed for allegations of whistleblower retaliation. Entering the period, WPU had six pending complaints to resolve. WPU declined to open an investigation for 179 complaints during the intake process. Investigations were opened on 6 complaints, leaving 5 complaints currently pending WPU review.

## Highlights of OIG Activities and Accomplishments (Continued)

WPU Intake Complaints	Number
Pending Complaints Entering this Period	6
Complaints Received by WPU during Period	184
<b>Total Complaints Reviewed by WPU during Period</b>	<b>190</b>
Complaints Declined During Intake Process <sup>1</sup>	179
Complaints Converted to Investigation	6
<b>Total Complaints Pending at End of Period</b>	<b>5</b>

### Investigations

WPU closed two whistleblower retaliation investigations during the SAR period, including one investigation closed with a report of investigation. WPU did not substantiate any whistleblower retaliation allegations during this SAR period.

Whistleblower Retaliation Investigations	Number
Investigations Pending at Beginning of Period	46
Investigations Opened during Period	6
Investigations Closed during Period	2
<b>Investigations Pending at End of Period</b>	<b>50</b>

### **Update Related to Prior Substantiated Report of Whistleblower Retaliation**

W17-USCG-WPU-00828 & W17-USCG-19305

As reflected in the prior SAR, OIG substantiated allegations that two officers in the Coast Guard were retaliated against for reporting misconduct in violation of the *Military Whistleblower Protection Act*, 10 U.S.C. § 1034. OIG determined that the officers' protected communications were contributing factors in multiple personnel actions taken against them, including derogatory Officer

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<sup>1</sup> Complaints are most often declined during the intake process because they fail to allege a prima facie case of whistleblower retaliation, are the subject of an open inquiry being conducted by another office or agency, or allege whistleblower retaliation generally handled by the U.S. Office of Special Counsel.

## **Highlights of OIG Activities and Accomplishments (Continued)**

Evaluation Reports (OER) and the withholding of performance awards. OIG made four recommendations for corrective action. In response to our report of investigation, the DHS Secretary ordered the Coast Guard to implement all four recommendations. In previous SAR periods, the Coast Guard had implemented most of the recommendations, including: (1) resubmitting award nominations on behalf of the officers, (2) removing a derogatory OER for one officer, and (3) correcting the OER of the other officer. During this SAR period, DHS advised that one officer received a personal award upon resubmission of his award nomination, and that the Coast Guard has scheduled a special selection board to address the fourth recommendation to convene a records review board to determine whether to order any retroactive promotions and back pay. No actions have been taken against any of the officials involved in the substantiated retaliation, but the Coast Guard recently completed an administrative investigation into whether any Coast Guard staff were aware of the retaliatory behavior found in our report. The Coast Guard is still considering the appropriate accountability as a result of that investigation.



# Office of Inspector General and Department of Homeland Security Profiles

The *Homeland Security Act of 2002* officially established DHS, with the primary mission of protecting the American homeland. The *Homeland Security Act of 2002* also established 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* ensures OIG's independence. This independence enhances our ability to prevent and detect fraud, waste, and abuse, as well as to provide objective and credible reports to the Secretary and Congress on the economy, efficiency, and effectiveness of DHS programs and operations.

OIG Offices	DHS Components and Offices
Executive Office	Countering Weapons of Mass Destruction Office (CWMD)
Office of Audits	Cybersecurity & Infrastructure Security Agency (CISA)
Office of Counsel	Federal Emergency Management Agency (FEMA)
Office of External Affairs	Federal Law Enforcement Training Centers (FLETC)
Office of Integrity and Quality Oversight	Management Directorate (MGMT)
Office of Investigations	Office of the Citizenship and Immigration Services Ombudsman (CISOMB)
Office of Management	Office for Civil Rights and Civil Liberties (CRCL)
Office of Special Reviews and Evaluations	Office of the General Counsel (OGC)
	Office of Inspector General (OIG)
	Office of Intelligence and Analysis (I&A)
	Office of Legislative Affairs (OLA)
	Office of Operations Coordination (OPS)
	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)

## Summary of Significant Office of Inspector General Activities

Since 2003, our work has inspired significant Department and congressional action to correct deficiencies identified in our audit, inspection, and investigative reports. Since our creation, we have issued more than 11,017 recommendations to improve the economy, effectiveness, efficiency, and integrity of the Department's programs and operations. As of September 30, 2020, the Department had taken action to address all but 609 of those recommendations. Congress has also taken notice of our work and called on us to testify 166 times since our office was created.

During this reporting period, we issued 58 new reports and 231 unique recommendations to the Department; we closed 138 recommendations, issued in this and prior periods, due to the Department's actions.

### *OIG Activity April 1, 2020 – September 30, 2020*



We have highlighted a number of audits and inspections we conducted during the reporting period in the following areas:

- Acquisitions
- Disaster-related Activities
- Financial Management
- Immigration
- Information Technology/Cybersecurity
- Terrorism/Border Security

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

# ACQUISITIONS

During this SAR period, we conducted several audits involving acquisitions including audits of the Transportation Security Administration’s (TSA) monitoring of its Advanced Imaging Technology System (AIT) system, CBP’s acquisition capabilities needed to secure the southern border, and FEMA’s oversight of the Puerto Rico Electric Power Authority’s contracts with Whitefish and Cobra.

## What We Found

### **1 TSA Needs to Improve Monitoring of the Deployed Advanced Imaging Technology System (OIG-20-33)**

TSA does not monitor the AIT system to ensure it continues to fulfill needed capabilities. TSA did not monitor the AIT system’s probability of detection rate and throughput rate requirements set forth in TSA’s operational requirements document. These issues occurred because TSA has not established comprehensive guidance to monitor performance of the AIT system.

### **2 CBP Has Not Demonstrated Acquisition Capabilities Needed to Secure the Southern Border (OIG-20-52)**

We determined that CBP has not demonstrated the acquisition capabilities needed to effectively execute the Analyze/Select Phase of the Wall Acquisition Program. CBP did not conduct an Analysis of Alternatives to assess and select the most effective, appropriate, and affordable solutions to obtain operational control of the southern border. CBP did not use a sound, well-documented methodology to identify and prioritize investments in areas along the border that would best benefit from physical barriers. The Department did not complete the required plan to execute the strategy to obtain and maintain control of the southern border.

### **3 FEMA’s Public Assistance Grant to PREPA and PREPA’s Contracts with Whitefish and Cobra Did Not Fully Comply with Federal Laws and Program Guidelines (OIG-20-57)**

Puerto Rico Electric Power Authority (PREPA) complied with Federal procurement requirements for its noncompetitive procurement of the Whitefish contract. However, the contract costs may not have complied with Federal cost principles that costs must be reasonable to be eligible for Federal awards. PREPA’s oversight of the Cobra contract did not comply with PA program guidelines. FEMA’s PA grant to PREPA for the Cobra contract did not fully comply with PA program guidelines.

## DHS Response

We made two recommendations designed to improve TSA’s monitoring of the AIT system. TSA concurred with our recommendations.

We made three recommendations to improve CBP’s ongoing investments for obtaining operational control of the southern border. DHS concurred with recommendation 2 but did not concur with recommendations 1 and 3.

We made two recommendations for FEMA to improve technical assistance to Puerto Rico to ensure compliance with Federal regulations and Public Assistance (PA) program guidelines. We made two additional recommendations for FEMA to develop guidance to verify its subrecipients’ oversight of time and material contracts and determine the reasonableness and eligibility time and material contract costs. FEMA concurred with three of the recommendations and did not concur with one recommendation.

## Moving Forward

TSA must continually monitor its AIT system to ensure it meets operational requirements. CBP’s ongoing investments in its border wall acquisition program must be based on the most cost-effective solutions. FEMA needs guidance to verify its subrecipients’ oversight of time and material contracts.

# DISASTER-RELATED

During this SAR period, we examined to what extent FEMA’s Individuals and Households Program (IHP) for home repairs has controls in place to verify applicants’ insurance coverage. We determined to what extent FEMA verifies the accuracy of IHP applicants’ self-certified income. We reviewed FEMA’s efforts to mitigate damage to severe repetitive loss properties. Finally, we examined FEMA’s oversight of its Transitional Sheltering Assistance Contract.

## What We Found

### **1 FEMA Has Made More Than \$3B in Improper and Potentially Fraudulent Payment for Home Repair Assistance since 2003 (OIG-20-23) and FEMA Has Paid Billions in Improper Payments for SBA Dependent Other Needs Assistance since 2003 (OIG-20-60)**

FEMA does not collect sufficient supporting documentation or verify that Individuals and Households Program applicants claiming to have no insurance are eligible for home repair assistance. In a separate audit, we determined FEMA’s IHP has no assurance of applicants’ eligibility for Small Business Administration (SBA) Dependent Other Needs Assistance (ONA) payments. Together, we questioned more than \$6 billion in improper payments to applicants.

### **2 FEMA is Not Effectively Administering a Program to Reduce or Eliminate Damage to Severe Repetitive Loss Properties (OIG-20-68)**

FEMA is not adequately managing severe repetitive loss (SRL) properties covered by the National Flood Insurance Program (NFIP). FEMA has not established an effective program to reduce or eliminate damage to SRL properties and disruption to life caused by repeated flooding. FEMA does not have reliable, accurate information about SRL properties. Its Flood Mitigation Program provides neither equitable nor timely relief for SRL applicants.

### **3 FEMA Did Not Properly Award and Oversee the Transitional Sheltering Assistance Contract (OIG-20-58)**

FEMA did not properly award or oversee its contract with Corporate Lodging Consultants to administer disaster survivors’ hotel stays. FEMA released personally identifiable information for about 2.3 million disaster survivors, increasing the survivors’ risk for identity theft.

## DHS Response

We made two recommendations to FEMA to improve its IHP home repair documentation, verification, and risk management processes. FEMA did not concur with either recommendation.

We made three recommendations to improve how FEMA assesses the risks of improper payments. FEMA did not concur with the three recommendations.

We made three recommendations to FEMA to ensure the accuracy of the SRL list, distribute mitigation funding equitably and timely, and promote the use of NFIP Increased Cost of Compliance coverage. FEMA concurred with all three of the recommendations.

We made six recommendations that, when implemented, should strengthen FEMA contracting and compliance with Federal Acquisition Regulations and DHS requirements. FEMA concurred with all six of our recommendations.

## Moving Forward

FEMA must improve its administration of the IHP and adequately assess the risks of improper payments and fraud. FEMA can take additional steps to better manage SRL properties. FEMA must ensure it complies with Federal Acquisition Regulations and DHS requirements when providing hotel rooms for disaster survivors.

# FINANCIAL MANAGEMENT

During this SAR period, we conducted an audit of DHS' compliance with the *Improper Payments Elimination and Recovery Act of 2010* (IPERA) and Executive Order 13520, *Reducing Improper Payments*. We audited DHS' efforts in meeting *Digital Accountability and Transparency Act of 2014* (DATA Act) requirements. We also audited to what extent CBP's reconciliation program and reporting is accurate and complies with requirements.

## What We Found

### **1 Department of Homeland Security's FY 2019 Compliance with the Improper Payments Elimination and Recovery Act of 2010, and Executive Order 13520, Reducing Improper Payments (OIG-20-31)**

DHS complied with IPERA in fiscal year 2019 by meeting all six major reporting requirements. DHS also complied with Executive Order 13520, *Reducing Improper Payments*. DHS did not provide adequate oversight of components' improper payment testing and reporting.

### **2 DHS Has Made Progress in Meeting DATA Act Requirements, But Challenges Remain (OIG-20-62)**

DHS has continued to make progress in meeting its DATA Act reporting requirements, but challenges remain. To enable more effective tracking of Federal spending, DHS must continue to take action to accurately align its budgetary data with the President's budget, reduce award misalignments across DATA Act files, improve the timeliness of financial assistance reporting, implement and use government-wide data standards, and address risks to data quality.

### **3 CBP's Entry Reconciliation Program Puts Revenue at Risk (OIG-20-79)**

CBP cannot ensure its Entry Reconciliation Program reporting is accurate or complies with requirements. CBP's actions compromised the integrity of the Entry Reconciliation Program and, as such, may have put approximately \$751 million of revenue, in the form of reconciliation refunds, at risk.

## DHS Response

We made one recommendation to DHS' Risk Management and Assurance Division to properly follow the requirements in the *DHS Improper Payment Reduction Guidebook*. DHS concurred with our recommendation.

We made five recommendations to help strengthen DHS' controls for ensuring complete, accurate, and timely spending data. The Department concurred with all five recommendations.

We made four recommendations to improve the overall effectiveness of the program. CBP concurred with three of our four recommendations.

## Moving Forward

DHS must consistently review and reconcile components' risk assessments in accordance with the requirements of *DHS' FY 2019 Improper Payments Reduction Guidebook*. By implementing important corrective actions, DHS will be better able to meet DATA Act reporting requirements and meet its goal of achieving the highest possible data quality for submission to USAspending.gov. CBP needs to take several steps to strengthen controls within its Entry Reconciliation Program.

# IMMIGRATION

During this SAR period, we reviewed the extent to which CBP's Office of Field Operations (OFO) personnel at CBP ports of entry were separating families seeking asylum. We reviewed CBP's handling of the 2019 migrant surge. We also conducted unannounced inspections of ICE detention facilities.



## What We Found

1

### **CBP Separated More Asylum-Seeking Families at Ports of Entry than Reported and For Reasons Other Than Those Outlined in Public Statements (OIG-20-35)**

CBP OFO personnel at ports of entry separated 60 asylum-seeking families between May 6 and July 9, 2018, despite CBP's claim that it had separated only 7 such families. More than half of those separations were based solely on the asylum-seeking parents' prior non-violent immigration violations, which appeared to be inconsistent with official DHS public messaging. After a June 26, 2018 court ruling, CBP issued specific guidance and the ports separated fewer families than in the prior months.

2

### **Capping Report: CBP Struggled to Provide Adequate Detention Conditions During 2019 Migrant Surge (OIG-20-38)**

During the 2019 migrant surge, CBP struggled to meet detention standards. Several border patrol stations exceeded capacity, overcrowding made it difficult for the Border Patrol to manage contagious illness, and Border Patrol did not meet certain standards in some locations. Border Patrol could not control apprehensions, but CBP's ports of entry could limit detainee access and generally met applicable detention standards.

3

### **Capping Report: Observations of Unannounced Inspections of ICE Facilities in 2019 (OIG-20-45)**

We found violations of ICE detention standards at four detention facilities undermining the protection of detainees' rights and the provision of a safe and healthy environment. In those inspections, at three facilities, we found segregation practices infringing on detainee rights. Detainees at all four facilities had difficulties resolving issues through the grievance and communication systems, including allegations of verbal abuse by staff. Two facilities had issues with classifying detainees according to their risk levels, which could affect safety. Lastly, we identified living conditions at three facilities that violate ICE standards.

## DHS Response

We made one recommendation that will help CBP improve its data collection. CBP concurred with our recommendation.

Supplementing a May 2019 Management Alert recommendation, we made two additional recommendations regarding access of unaccompanied alien children to telephones and proper handling of detainee property. CBP concurred with the recommendations.

We made one recommendation to ensure the Enforcement and Removal Operations field offices overseeing the detention facilities covered in the report address identified issues and ensure facility compliance with relevant detention standards. ICE concurred with the recommendation.



## Moving Forward

Despite new guidance, we continue to have concerns about DHS' ability to accurately identify and address all family separations due to data reliability issues. Our unannounced inspections of CBP facilities during the 2019 migrant surge will lead to better access of unaccompanied alien children to telephones and proper handling of detainee property at border patrol stations. We will continue to conduct unannounced inspections of ICE facilities to monitor compliance with ICE detention standards.

# INFORMATION TECHNOLOGY/CYBERSECURITY

During this SAR period, we audited DHS' information security program and practices, DHS' efforts to modernize its information technology (IT) systems and infrastructure, and DHS' progress in implementing cybersecurity information sharing requirements according to the *Cybersecurity Act of 2015*.

## What We Found

### **1 Evaluation of DHS' Information Security Program for Fiscal Year 2019 (OIG-20-77)**

DHS' information security program was not effective for Fiscal Year 2019 as the Department earned the targeted maturity rating of "Ad Hoc" (Level 1) in three of five functions, as compared to last year's higher overall rating of "Managed and Measurable" (Level 4). We attributed DHS' regress to its recent decision that adversely affects Department senior leadership's ability to make informed and risk-based decisions on essential cybersecurity activities such as risk management, weakness remediation, system inventory, incident reporting, and continuous monitoring.

### **2 Progress and Challenges in Modernizing DHS' IT Systems and Infrastructure (OIG-20-61)**

The DHS Chief Information Officer (CIO) and most component CIOs had conducted strategic planning efforts to help prioritize legacy IT systems and infrastructure to better accomplish mission goals. However, not all components have complied with or fully embraced department-wide IT modernization initiatives to adopt cloud-based computing, and to consolidate data centers. DHS continues to rely on deficient and outdated IT systems to perform mission-critical operations. DHS has not yet leveraged the *Modernizing Government Technology Act* mandate to accelerate ongoing IT modernization efforts.

### **3 DHS Made Limited Progress to Improve Information Sharing Under the Cybersecurity Act in CYs 2017 and 2018 (OIG-20-74)**

DHS' Cybersecurity and Infrastructure Agency (CISA) has increased the number of Automated Indicator Sharing program (AIS) participants as well as the volume of cyber threat indicators it has shared since the program's inception in 2016. However, CISA made limited progress in improving the overall quality of information it shares with AIS participants to effectively reduce cyber threats and protect against attacks.

## DHS Response

We made five recommendations; the Department concurred with all five recommendations.

We made three recommendations for the DHS OCIO to develop guidance for implementing cloud technology and migrating legacy IT systems to the cloud, coordinate with components to develop and finalize a data center migration approach, and establish a process to assign risk ratings for major legacy IT investments. The Department concurred with all three recommendations.

We made four recommendations to CISA to enhance the program's overall effectiveness and cyber threat information sharing. CISA concurred with all four recommendations.

## Moving Forward

We will continue to monitor DHS senior leadership's ability to make informed and risk-based decisions on cybersecurity activities. DHS must address whether the benefits of the *Modernizing Government Technology Act* outweigh the additional effort needed to use the resources provided under the Act. Until DHS addresses these issues, it will continue to face challenges to accomplishing mission operations efficiently and effectively. CISA should hire the staff it needs to provide outreach, guidance, and training.

# TERRORISM/BORDER SECURITY

During this SAR period, we conducted audits of CBP's covert tests at ports of entry and borders, DHS' efforts to deter and prevent terrorism or physical threats within the commercial facilities sector, and DHS' program to meet the *Securing Our Agriculture and Food Act* (SAFA) requirements. We also reviewed whether DHS has effectively managed and coordinated its Joint Task Forces resources.

## 🔍 What We Found

- 1 CBP Needs a Comprehensive Process for Conducting Covert Testing and Resolving Vulnerabilities (OIG-20-55)**  
CBP does not comprehensively plan and conduct its covert tests, use test results to address vulnerabilities, or widely share lessons learned.
- 2 DHS Can Enhance Efforts to Protect Commercial Facilities from Terrorism and Physical Threats (OIG-20-37)**  
The Cybersecurity and Infrastructure Security Agency (CISA) does not coordinate within DHS on security assessments to prevent potential overlap, always ensure completion of required After Action Reports, or adequately inform all commercial facility owners and operators of available DHS resources.
- 3 DHS Is Not Coordinating the Department's Efforts to Defend the Nation's Food, Agriculture, and Veterinary Systems against Terrorism (OIG-20-53)**  
DHS' Countering Weapons of Mass Destruction Office (CWMD) has not carried out a program to meet SAFA requirements. CWMD believed it does not have clearly defined authority from the Secretary to carry out these requirements.
- 4 DHS Cannot Determine the Total Cost, Effectiveness, and Value of Its Joint Task Forces (OIG-20-80)**  
DHS has not effectively managed and coordinated its Joint Task Forces (JTF) resources to accomplish the JTFs' intended mission.

## DHS Response

We recommended CBP develop policies and procedures for conducting covert testing and assign roles and responsibilities for oversight of covert testing groups. We made seven recommendations to strengthen the covert testing program. CBP concurred with all seven recommendations.

We made three recommendations to improve CISA's coordination and outreach to safeguard the commercial facilities sector. CISA concurred with all three recommendations.

We made three recommendations to DHS' CWMD to strengthen the Department's efforts to protect the Nation's food, agriculture, and veterinary systems. CWMD concurred with all three recommendations.

We made seven recommendations to improve DHS' management and oversight of its JTFs and ensure compliance with legislative requirements. DHS responded, but declined to comment, since the Acting Secretary is currently reviewing the status and future of the JTFs.

## ➡ Moving Forward

CBP needs more comprehensive planning and program management accountability to ensure it is addressing vulnerabilities at ports of entry and borders. CISA must ensure it has comprehensive policies and procedures to help the Department meet its sector-specific objectives. DHS must improve its oversight, policy initiatives, and coordination to meet SAFA requirements. DHS should designate a department-level office to manage and oversee JTFs and address public law requirements.



# INVESTIGATIONS

Some of our Reports of Investigation revealed a FEMA Logistics Specialist stealing government property, a U.S. Border Patrol Agent who violated the civil rights of a Mexican citizen, theft of seized money by a Homeland Security Investigations (HSI) Special Agent, and human trafficking by a DHS contract security guard. The table below lists a small sample of our completed investigations.

## What We Found

- 1 Theft of Government Property**  
Jointly with the Federal Bureau of Investigation (FBI), we investigated a FEMA Logistics Specialist for stealing government property in St. Thomas, V.I.
- 2 Civil Rights**  
We investigated a former Customs and Border Protection Officer for using excessive force on a Mexican citizen during an arrest at the Calexico Port of Entry, Calexico, CA.
- 3 Theft**  
Jointly with ICE OPR and Internal Revenue Service Criminal Investigation Division (IRS CID), we investigated a former Homeland Security Investigations Special Agent for the theft of seized money, theft from a private company, and failure to pay taxes.
- 4 False Claims Act**  
Jointly with the Dept. of the Army and the Small Business Administration, we investigated Northcon for fraudulently obtaining government contracts under the SBA's Historically Underutilized Business Zones program.
- 5 Human Trafficking**  
We investigated an armed DHS contract security guard who was involved in a human/sex trafficking scheme.
- 6 Wire Fraud**  
We investigated a financial fraud scheme perpetrated by Indian nationals using a call center that had spoofed the OIG Hotline telephone number along with other DHS component's numbers.

## Action Taken

The U.S. District Court for the Virgin Islands found the former employee guilty of Title 14, Virgin Islands Code, Grand Larceny, and sentenced him to 44 days' incarceration followed by 1 year of supervised release and 100 hours of community service.

The U.S. District Court for the Southern District of California found the employee guilty of 18 U.S.C. 242, Deprivation of Rights Under Color of Law, and sentenced him to 1 year of Federal probation. Pursuant to the plea agreement, the employee had to resign from Federal service and agreed to never seek future employment as a law enforcement officer.

The U.S. District Court for the Southern District of California found the former employee guilty of 18 U.S.C. 1957, Transactional Money Laundering, 18 U.S.C. 1001, False Statements, and 26 U.S.C. 7201, Tax Evasion. The court sentenced him to 130 months' confinement, 3 years' supervised release, a monetary judgment of \$274,967, and \$35,005 in restitution for his failure to file taxes. The IRS pursued the matter civilly for owed taxes.

The U.S. Attorney's Office, District of Idaho, entered into a settlement agreement with Northcon, its president and owner, wherein they agreed to pay a settlement of \$500,000 in restitution.

The subject pled guilty to 18 U.S.C. 371, Conspiracy to engage in Money Laundering in the U.S. District Court for Massachusetts and was sentenced to 20 months in prison followed by 24 months' supervised release.

Three subjects pled guilty to 18 U.S.C. 1349, Conspiracy to Commit Wire Fraud and were all sentenced to terms of incarceration. The subject in Virginia was also ordered to pay \$149,854.72 in restitution.

# Investigations of Senior Government Employees

This section summarizes each OIG investigation involving substantiated allegations of misconduct by a senior Government employee that we closed during the reporting period. This information is provided in accordance with requirements of the *Inspector General Empowerment Act of 2016*. Appendix 9 provides a detailed description of all other OIG investigations involving senior Government employees that we closed during the reporting period and did not disclose to the public.

## We Investigated...

**A FEMA manager (GS-15) for searching and viewing child pornography on a Government issued computer. We found pornography, but none was considered Child Exploitation Material. The official resigned from FEMA.**

**An S&T Program Manager for using a Government computer to search for and view pornography. We did substantiate the allegation.**

# Congressional Testimony and Briefings



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The Inspector General testified once during this SAR period.

July 15, 2020 - U.S. House of Representatives, Committee on Homeland Security at a hearing entitled, *Children in CBP Custody: Examining Deaths, Medical Care Procedures, and Improper Spending*.

Testimony for this hearing is available on our website: [www.oig.dhs.gov](http://www.oig.dhs.gov).

We briefed Members of Congress and congressional oversight committee staff frequently throughout the reporting period. Our office conducted 20 briefings on our work, met with multiple Members who sit on committees with jurisdiction over DHS, and held several meetings related to congressional requests for OIG reviews of DHS programs and operations. We also provided information related to our oversight work of DHS' role in responding to the COVID-19 pandemic.

# Legislative and Regulatory Reviews and Other Office of Inspector General Activities

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## 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. During this SAR period, we did not review or provide comments to any pending legislation.

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## OVERSIGHT OF *SINGLE AUDIT ACT*, AS AMENDED BY PUBLIC LAW 104-156



The *Inspector General Act of 1978*, as amended, requires Inspectors General take appropriate steps to ensure that any work performed by non-Federal auditors complies with *Generally Accepted Government Auditing Standards* (GAGAS). The Office of Management and Budget requires entities such as state and local governments, universities, and nonprofit organizations that spend \$750,000 or more in Federal funds in a year to obtain an audit, referred to as a “Single Audit.” 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. During this reporting period, we completed 94 desk reviews of Single Audit reports issued by independent public accountant organizations and we completed 1 Quality Control Review.

**94**  
Desk  
Reviews  
Completed

**1**  
Quality  
Control Review  
Completed

# Appendix 1 Reports with Monetary Findings



## Reports and Recommendations with Questioned Costs, Unsupported Costs

### Carryover from last period

15 reports with 39 recommendations

- Questioned Costs \$841,919,975
- Unsupported Costs \$706,880,198

### Issued this period

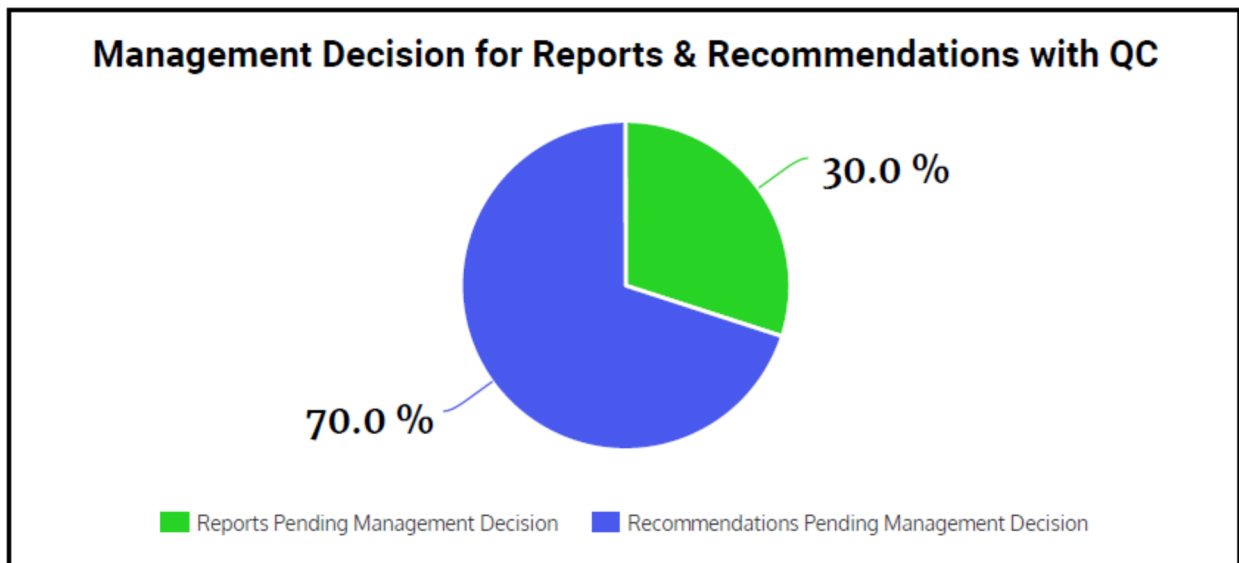
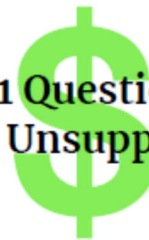
12 reports with 24 recommendations

- Questioned Costs \$7,118,550,256
- Unsupported Costs \$6,440,424,900



27 Reports with  
63 Recommendations

7,960,470,231 Questioned Costs  
7,147,305,098 Unsupported Costs



# Appendix 1 Reports with Monetary Findings (Continued)



## Reports and Recommendations with Funds to be Put to Better Use (FPTBU)

### Carryover from last period

9 reports with 24 recommendations with Funds Put to Better Use

- Funds to Be Put to Better Use \$2,750,856,114

### Issued this period


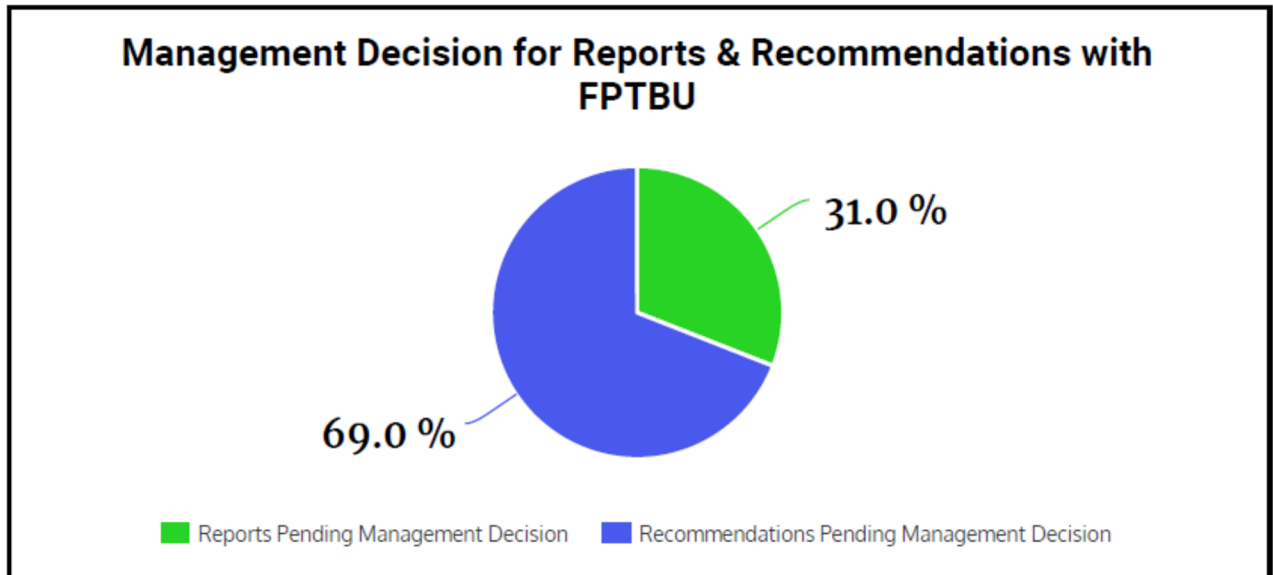
4 reports with 5 recommendations with Funds Put to Better Use

- Funds to Be Put to Better Use \$220,552,992

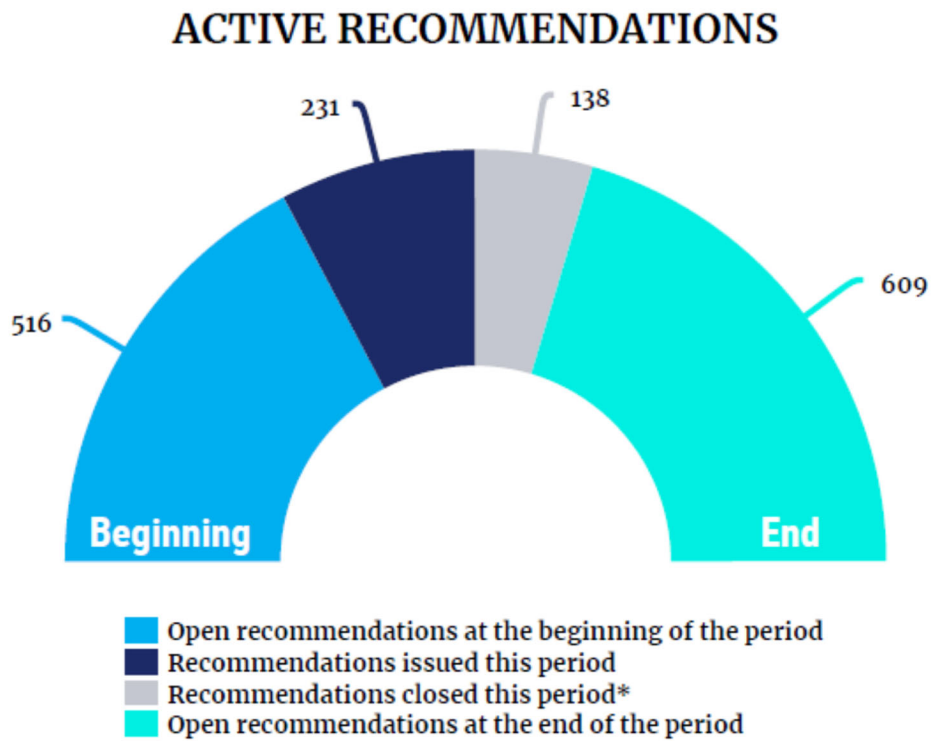
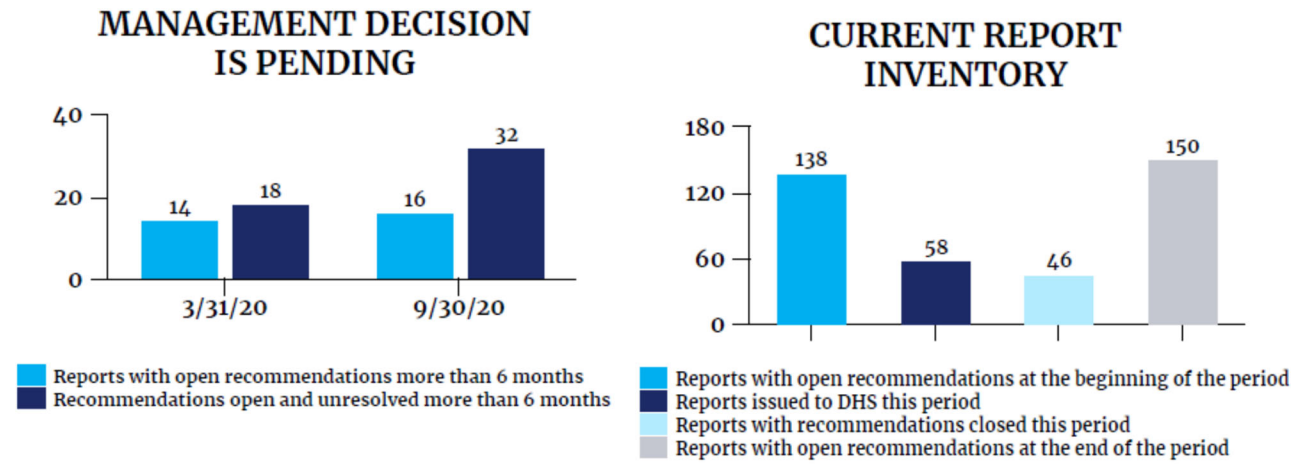
13 Reports with  
29 Recommendations



2,971,409,106 FPTBU

# Appendix 2 Compliance – Resolution of Reports and Recommendations



Note: This appendix excludes investigative reports.

## Appendix 3

# Reports with Unresolved Recommendations More Than 6 Months Old

	Date Issued	Report Number	Report Title	Rec No.	DHS Comp.	No. Over 6 Months
1	5/4/2015	OIG-15-85	<i>DHS Missing Data Needed to Strengthen its Immigration Enforcement Efforts</i>	1	PLCY	1
2	1/12/2017	OIG-17-22	<i>DHS Lacks Oversight of Component Use of Force (Redacted)</i>	1	PLCY	1
3	9/27/2017	OIG-17-112	<i>Covert Testing of TSA's Checkpoint Screening Effectiveness</i>	6	TSA	1
4	10/24/2017	OIG-18-04	<i>(U) FAMS' Contribution to Aviation Transportation Security Is Questionable</i>	2, 3, 4	TSA	3
5	1/5/2018	OIG-18-36	<i>ICE Faces Challenges to Screen Aliens Who May Be Known or Suspected Terrorists (REDACTED)</i>	2	ICE	1
6	9/19/2018	OIG-19-17	<i>FAMS' Contribution to International Flight Security is Questionable</i>	1, 2	TSA	2
7	7/25/2019	OIG-19-54	<i>Louisiana Did Not Properly Oversee a \$706.6 Million Hazard Mitigation Grant Program Award for Work on Louisiana Homes</i>	1	FEMA	1
8	7/31/2019	OIG-19-57	<i>A Joint Review of Law Enforcement Cooperation on the Southwest Border between the Federal Bureau of Investigation and Homeland Security Investigations</i>	5	ICE	1
9	9/30/2019	OIG-19-66	<i>FEMA Did Not Sufficiently Safeguard Use of Transportation Assistance Funds</i>	1, 3	FEMA	2
10	11/21/2019	OIG-20-04	<i>Audit of DHS Fiscal Year 2017 Purchase and Travel Card Programs</i>	5, 11	CFO	2
11	11/25/2019	OIG-20-06	<i>DHS Lacked Technology Needed to Successfully Account for Separated Migrant Families</i>	3	ICE	1
12	2/18/2020	OIG-20-13	<i>U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges</i>	3	ICE	1
13	2/26/2020	OIG-20-15	<i>FEMA Purchased More Manufactured Housing Units Than It Needed in Texas After Hurricane Harvey</i>	1, 2	FEMA	2
14	2/28/2020	OIG-20-16	<i>DHS Should Seek a Unified Approach when Purchasing and Using Handheld Chemical Identification Devices</i>	1, 2	MGMT	2
15	3/24/2020	OIG-20-19	<i>PALMS Funding and Payments Did Not Comply with Federal Appropriations Law</i>	1 - 6, 8, 9	MGMT	8
16	3/23/2020	OIG-20-20	<i>FEMA's Advance Contract Strategy for Disasters in Puerto Rico</i>	1, 2, 4	FEMA	3
					<b>Total</b>	<b>32</b>



## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
1	OIG-11-16	<i>Customs and Border Protection's Implementation of the Western Hemisphere Travel Initiative at Land Ports of Entry</i>	2	\$0	\$0	CBP
2	OIG-12-18	<i>FEMA's Process for Tracking Public Assistance Insurance Requirements</i>	1	\$0	\$0	FEMA
3	OIG-13-119	<i>CBP's and USCG's Controls Over Exports Related to Foreign Military Sales</i>	1	\$0	\$0	CBP
4	OIG-14-18	<i>Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting</i>	10	\$0	\$0	DHS, ICE, MGMT, USCG, USSS
5	OIG-14-132	<i>Audit of Security Controls for DHS Information Technology Systems at Dallas/Fort Worth International Airport</i>	1	\$0	\$0	TSA
6	OIG-14-142	<i>(U) Vulnerabilities Exist in TSA's Checked Baggage Screening Operations</i>	1	\$0	\$0	TSA
7	OIG-15-06-D	<i>FEMA Needs To Track Performance Data and Develop Policies, Procedures, and Performance Measures for Long Term Recovery Offices</i>	1	\$0	\$0	FEMA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
8	OIG-15-08	<i>Ohio's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012</i>	1	\$3,559,067	\$0	FEMA
9	OIG-15-10	<i>Independent Auditors' Report on DHS' FY 2014 Financial Statements and Internal Control over Financial Reporting</i>	31	\$0	\$0	DHS, FEMA, ICE, MGMT, NPPD, USCG
10	OIG-15-38	<i>Science and Technology Directorate Needs to Improve its Contract Management Procedures</i>	1	\$0	\$0	S&T
11	OIG-15-80	<i>DHS Should Do More to Reduce Travel Reservation Costs</i>	1	\$0	\$0	CFO
12	OIG-15-88	<i>Audit of Security Controls for DHS Information Technology Systems at San Francisco International Airport</i>	1	\$0	\$0	TSA
13	OIG-15-107	<i>New York's Management of Homeland Security Grant Program Awards for Fiscal Years 2010-12</i>	1	\$23,537,386	\$0	FEMA
14	OIG-15-140	<i>DHS Can Strengthen Its Cyber Mission Coordination Efforts</i>	1	\$0	\$0	PLCY
15	OIG-16-06	<i>Fiscal Year 2015 Financial and Internal Controls Audit</i>	15	\$0	\$0	CFO, DHS, FEMA, MGMT, NPPD, USCG

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
16	OIG-16-47	<i>FEMA Does Not Provide Adequate Oversight of Its National Flood Insurance Write Your Own Program</i>	1	\$0	\$0	FEMA
17	OIG-16-54	<i>Independent Auditors' Report on U.S. Customs and Border Protection's FY 2015 Consolidated Financial Statements</i>	1	\$0	\$0	CBP
18	OIG-16-75	<i>CBP Needs Better Data to Justify Its Criminal Investigator Staffing</i>	5	\$0	\$0	CBP
19	OIG-16-78-D	<i>Colorado Should Provide the City of Evans More Assistance in Managing FEMA Grant Funds</i>	1	\$2,218,535	\$0	FEMA
20	OIG-16-87	<i>IT Management Challenges Continue in TSA's Security Technology Integrated Program</i>	9	\$0	\$0	TSA
21	OIG-16-91	<i>TSA Oversight of National Passenger Rail System Security</i>	2	\$0	\$0	OGC, TSA
22	OIG-16-98	<i>FEMA's Grant Programs Directorate Did Not Effectively Manage Assistance to Firefighters Grant Program - SAFER Grants</i>	1	\$18,443,447	\$0	FEMA
23	OIG-16-100	<i>FEMA's Grant Programs Directorate Did Not Effectively Manage Assistance to Firefighters Grant Program - AFG</i>	1	\$7,124,893	\$0	FEMA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
24	OIG-16-123	<i>CBP's Office of Professional Responsibility's Privacy Policies and Practices</i>	1	\$0	\$0	CBP
25	OIG-16-127-D	<i>FEMA Can Enhance Readiness with Management of Its Disaster Incident Workforce</i>	1	\$0	\$0	FEMA
26	OIG-17-03	<i>AMO and Coast Guard Maritime Missions Are Not Duplicative, But Could Improve with Better Coordination</i>	2	\$0	\$0	MGMT
27	OIG-17-09	<i>DHS Drug Interdiction Efforts Need Improvement</i>	1	\$0	\$0	MGMT
28	OIG-17-10	<i>The Secret Service Has Taken Action to Address the Recommendations of the Protective Mission Panel</i>	4	\$0	\$0	USSS
29	OIG-17-12	<i>Independent Auditors' Report on DHS' FY 2016 Financial Statements and Internal Control over Financial Reporting</i>	28	\$0	\$0	CBP, CFO, FEMA, NPPD, USCG, USSS
30	OIG-17-14	<i>Summary Report on Audits of Security Controls for TSA Information Technology Systems at Airports</i>	1	\$0	\$0	TSA
31	OIG-17-25-D	<i>The Victor Valley Wastewater Reclamation Authority in Victorville, California, Did Not Properly Manage \$32 Million in FEMA Grant Funds</i>	1	\$23,785,177	\$0	FEMA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
32	OIG-17-36	<i>Independent Auditors' Report on U.S. Customs and Border Protection's Fiscal Year 2016 Consolidated Financial Statements</i>	4	\$0	\$0	CBP
33	OIG-17-38-D	<i>FEMA Needs to Improve Its Oversight of the Sheltering and Temporary Essential Power</i>	2	\$0	\$0	FEMA
34	OIG-17-49	<i>Review of Domestic Sharing of Counterterrorism Information</i>	6	\$0	\$0	I&A
35	OIG-17-51	<i>ICE Deportation Operations</i>	3	\$0	\$0	ICE
36	OIG-17-56	<i>DHS Tracking of Visa Overstays is Hindered by Insufficient Technology</i>	2	\$0	\$0	MGMT, CBP
37	OIG-17-59	<i>Department of Homeland Security's FY 2016 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments</i>	1	\$0	\$0	MGMT
38	OIG-17-74-IQO	<i>Oversight Review of the US Coast Guard Investigative Service</i>	6	\$0	\$0	USCG

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
39	OIG-17-112	<i>Covert Testing of TSA's Checkpoint Screening Effectiveness</i>	5	\$0	\$0	TSA
40	OIG-17-114	<i>CBP's IT Systems and Infrastructure Did Not Fully Support Border Security Operations</i>	1	\$0	\$0	CBP
41	OIG-17-115-MA	<i>Management Alert - Security and Safety Concerns at Border Patrol Stations in the Tucson Sector</i>	1	\$0	\$0	CBP
42	OIG-18-05	<i>DHS' Controls Over Firearms and Other Sensitive Assets</i>	1	\$0	\$0	MGMT
43	OIG-18-07	<i>DHS Needs a More Unified Approach to Immigration Enforcement and Administration</i>	1	\$0	\$0	PLCY
44	OIG-18-10	<i>Biennial Report of DHS' Implementation of the Cybersecurity Act of 2015</i>	1	\$0	\$0	CISA
45	OIG-18-16	<i>Independent Auditors' Report on DHS' FY 2017 Financial Statements and Internal Control over Financial Reporting</i>	42	\$0	\$0	MGMT
46	OIG-18-36	<i>ICE Faces Challenges to Screen Aliens Who May Be Known or Suspected Terrorists (REDACTED)</i>	2	\$0	\$0	ICE
47	OIG-18-38	<i>Unsupported Payments Made to Policyholders Who Participated in the Hurricane Sandy Claims Review Process</i>	1	\$0	\$0	FEMA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
48	OIG-18-51	<i>Department-wide Management of the HSPD-12 Program Needs Improvement</i>	1	\$0	\$0	DHS
49	OIG-18-63	<i>FEMA Should Recover \$20.4 Million in Grant Funds Awarded to Diamondhead Water and Sewer District, Mississippi</i>	4	\$20,391,686	\$0	FEMA
50	OIG-18-67	<i>ICE's Inspections and Monitoring of Detention Facilities Do Not Lead to Sustained Compliance or Systemic Improvements</i>	3	\$0	\$0	ICE
51	OIG-18-70	<i>FAMS Needs to Demonstrate How Ground-Based Assignments Contribute to TSA's Mission - Sensitive Security Information</i>	2	\$0	\$0	TSA
52	OIG-18-71	<i>FEMA Paid Employees Over the Annual Premium Pay Cap</i>	3	\$0	\$0	FEMA
53	OIG-18-73	<i>DHS' Non-disclosure Forms and Settlement Agreements Do Not Always Include the Required Statement from the Whistleblower Protection Enhancement Act of 2012</i>	2	\$0	\$0	OGC
54	OIG-18-78	<i>USCIS' Medical Admissibility Screening Process Needs Improvement</i>	5	\$0	\$0	USCIS

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
55	OIG-18-81	<i>DHS Support Components Do Not Have Sufficient Processes and Procedures to Address Misconduct</i>	2	\$0	\$0	MGMT
56	OIG-18-83	<i>CBP's International Mail Inspection Processes Need Improvement at JFK International Airport</i>	5	\$0	\$0	CBP
57	OIG-18-85	<i>Management Alert - Observations of FEMA's Debris Monitoring Efforts for Hurricane Irma</i>	3	\$0	\$0	FEMA
58	OIG-18-88	<i>Review of Coast Guard's Oversight of the TWIC Program</i>	2	\$0	\$0	USCG
59	OIG-18-89	<i>(U) S&amp;T Has Taken Steps to Address Insider Threats, But Management Challenges Remain</i>	3	\$0	\$0	S&T
60	OIG-19-04	<i>Independent Auditors' Report on DHS' FY 2018 Financial Statements and Internal Control over Financial Reporting</i>	28	\$0	\$0	CBP, DHS, FEMA, NPPD, USCG, USSS
61	OIG-19-10	<i>CBP's Searches of Electronic Devices at Ports of Entry</i>	4	\$0	\$0	CBP
62	OIG-19-15	<i>The Federal Protective Service Has Not Managed Overtime Effectively</i>	1	\$1,768,768	\$0	NPPD



## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
63	OIG-19-18	<i>ICE Does Not Fully Use Contracting Tools to Hold Detention Facility Contractors Accountable for Failing to Meet Performance Standards</i>	4	\$0	\$0	ICE
64	OIG-19-19	<i>DHS Needs to Improve the Process for Identifying Acquisition Planning Capability Needs</i>	1	\$0	\$0	COS, DSEC, SEC
65	OIG-19-20	<i>Issues Requiring Action at the Essex County Correctional Facility in Newark, New Jersey</i>	1	\$0	\$0	ICE
66	OIG-19-21	<i>Covert Testing of Access Controls to Secure Airport Areas</i>	2	\$0	\$0	TSA
67	OIG-19-22	<i>United States Coast Guard's Reporting of Uniform Code of Military Justice Violations to the Federal Bureau of Investigation</i>	5	\$0	\$0	USCG
68	OIG-19-23	<i>Border Patrol Needs a Staffing Model to Better Plan for Hiring More Agents</i>	1	\$0	\$0	CBP
69	OIG-19-28	<i>ICE Faces Barriers in Timely Repatriation of Detained Aliens</i>	4	\$0	\$0	ICE
70	OIG-19-35	<i>TSA Needs to Improve Efforts to Retain, Hire, and Train Its Transportation Security Officers</i>	1	\$0	\$0	TSA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
71	OIG-19-40	<i>Data Quality Improvements Needed to Track Adjudicative Decisions</i>	6	\$0	\$0	USCIS
72	OIG-19-42	<i>DHS Needs to Address Oversight and Program Deficiencies before Expanding the Insider Threat Program</i>	4	\$0	\$0	MGMT
73	OIG-19-48	<i>DHS Needs to Improve Its Oversight of Misconduct and Discipline</i>	7	\$0	\$0	MGMT
74	OIG-19-49	<i>CBP's Global Entry Program Is Vulnerable to Exploitation</i>	4	\$0	\$0	CBP
75	OIG-19-52	<i>FEMA's Cost Eligibility Determination of Puerto Rico Electric Power Authority's Contract with Cobra Acquisitions LLC</i>	1	\$0	\$0	FEMA
76	OIG-19-55	<i>FEMA Must Take Additional Steps to Demonstrate the Importance of Fraud Prevention and Awareness in FEMA Disaster Assistance Programs</i>	4	\$0	\$0	FEMA
77	OIG-19-56	<i>TSA's Data and Methods for Classifying Its Criminal Investigators as Law Enforcement Officers Need Improvement</i>	1	\$0	\$0	TSA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
78	OIG-19-57	<i>A Joint Review of Law Enforcement Cooperation on the Southwest Border between the Federal Bureau of Investigation and Homeland Security Investigations</i>	3	\$0	\$0	ICE
79	OIG-19-58	<i>FEMA's Longstanding IT Deficiencies Hindered 2017 Response and Recovery Operations</i>	4	\$0	\$0	FEMA
80	OIG-19-59	<i>S&amp;T Is Not Effectively Coordinating Research and Development Efforts across DHS</i>	3	\$0	\$0	S&T
81	OIG-19-61	<i>FEMA Did Not Properly Review the Port Authority of New York and New Jersey's Request for \$306 Million in Public Assistance Funds</i>	2	\$0	\$123,011,428	FEMA
82	OIG-19-62	<i>DHS Needs to Improve Cybersecurity Workforce Planning</i>	2	\$0	\$0	MGMT
83	OIG-19-64	<i>The State of Washington's Oversight of FEMA's Public Assistance Grant Program for Fiscal Years 2015-2017 Was Generally Effective</i>	4	\$0	\$0	FEMA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
84	OIG-19-66	<i>FEMA Did Not Sufficiently Safeguard Use of Transportation Assistance Funds</i>	1	\$0	\$0	FEMA
85	OIG-19-67	<i>Limitations of CBP OFO's Screening Device Used to Identify Fentanyl and Other Narcotics</i>	3	\$0	\$0	CBP
86	OIG-20-03	<i>Independent Auditors' Report on DHS' FY 2019 Financial Statements and Internal Control over Financial Reporting</i>	5	\$0	\$0	DHS
87	OIG-20-04	<i>Audit of DHS Fiscal Year 2017 Purchase and Travel Card Programs</i>	5	\$41,538	\$0	CFO
88	OIG-20-05	<i>CBP, ICE, TSA, and Secret Service Have Taken Steps to Address Illegal and Prescription Opioid Use</i>	1	\$0	\$0	CBP
89	OIG-20-06	<i>DHS Lacked Technology Needed to Successfully Account for Separated Migrant Families</i>	3	\$0	\$0	CBP, MGMT
90	OIG-20-13	<i>U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges</i>	3	\$0	\$0	ICE
91	OIG-20-15	<i>FEMA Purchased More Manufactured Housing Units Than It Needed in Texas After Hurricane Harvey</i>	2	\$0	\$182,000,000	FEMA

## Appendix 4

### Reports with Open Recommendations More Than 6 Months Old (Continued)

No.	Report	Report Title	# of Recs	Questioned Costs	Funds to be Put to Better Use	DHS Comp.
92	OIG-20-21	<i>Management of FEMA Public Assistance Grant Funds Awarded to the Sewerage and Water Board of New Orleans Related to Hurricanes Katrina, Isaac, and Gustav</i>	12	\$0	\$0	FEMA
93	OIG-20-22	<i>Capacity Audit of FEMA Grant Funds Awarded to the Puerto Rico Department of Housing</i>	2	\$0	\$0	FEMA
<b>Total</b>			<b>377</b>	<b>\$100,870,497</b>	<b>\$305,011,428</b>	

#### Report Number Abbreviations:

A report number ending with “D” is a grant audit.

A report number ending with “MA” is a Management Alert. These reports identify conditions that pose an immediate and serious threat.

A report number ending with “IQO” is a report issued by the Office of Integrity and Quality Oversight.

# Appendix 5

## Reports Issued

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Total Questioned Costs<sup>(a)</sup></b>	<b>Unsupported Costs<sup>(b)</sup></b>	<b>Funds to be Put to Better Use<sup>(c)</sup></b>
1	4/6/20	OIG-20-23	<i>FEMA Has Made More Than \$3 Billion in Improper and Potentially Fraudulent Payments for Home Repair Assistance Since 2003</i>	\$3,035,279,851	\$3,035,279,851	\$0
2	4/7/20	OIG-20-24	<i>Capacity Audit of FEMA Grant Funds Awarded to The Puerto Rico Aqueduct and Sewer Authority</i>	\$72,304	\$0	\$0
3	4/8/2020	OIG-20-25	<i>Capacity Audit of FEMA Grant Funds Awarded to the Puerto Rico Department of Transportation and Public Works</i>	\$0	\$0	\$0
4	4/9/20	OIG-20-26	<i>Capacity Audit of FEMA Grant Funds Awarded to the Puerto Rico Department of Education</i>	\$0	\$0	\$0
5	4/23/20	OIG-20-27	<i>Harris County, Texas - Hurricane Harvey, FEMA Public Assistance Grant Funds Awarded Under Disaster Number 4332-DR-TX</i>	\$2,429,492	\$0	\$84,567,814
6	4/23/20	OIG-20-28	<i>TSA's Challenges With Passenger Screening Canine Teams - Sensitive Security Information</i>	\$0	\$0	\$77,000,000
7	4/28/20	OIG-20-29	<i>Capacity Audit of FEMA Grant Funds Awarded to the U.S. Virgin Islands Housing and Finance Authority</i>	\$400,000,000	\$104,000,000	\$0

## Appendix 5 Reports Issued (Continued)

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Total Questioned Costs<sup>(a)</sup></b>	<b>Unsupported Costs<sup>(b)</sup></b>	<b>Funds to be Put to Better Use<sup>(c)</sup></b>
8	4/28/20	OIG-20-30	<i>Capacity Audit of FEMA Grant Funds Awarded to the U.S. Virgin Islands Department of Education</i>	\$26,000,000	\$0	\$0
9	5/7/20	OIG-20-31	<i>Department of Homeland Security's FY 2019 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments</i>	\$0	\$0	\$0
10	5/7/20	OIG-20-32	<i>FEMA Needs to Effectively Designate Volunteers and Manage the Surge Capacity Force</i>	\$0	\$0	\$0
11	5/7/20	OIG-20-33	<i>TSA Needs to Improve Monitoring of the Deployed Advanced Imaging Technology System</i>	\$0	\$0	\$0
12	5/7/20	OIG-20-34	<i>CBP's ACAS Program Did Not Always Prevent Air Carriers from Transporting High-Risk Cargo into the United States</i>	\$0	\$0	\$0
13	5/28/20	OIG-20-35	<i>CBP Separated More Asylum-Seeking Families at Ports of Entry Than Reported and For Reasons Other Than Those Outlined in Public Statements</i>	\$0	\$0	\$0

## Appendix 5 Reports Issued (Continued)

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Total Questioned Costs<sup>(a)</sup></b>	<b>Unsupported Costs<sup>(b)</sup></b>	<b>Funds to be Put to Better Use<sup>(c)</sup></b>
14	5/29/20	OIG-20-36	<i>The U.S. Coast Guard Academy Must Take Additional Steps to Better Address Allegations of Race-Based Harassment and Prevent Such Harassment on Campus</i>	\$0	\$0	\$0
15	6/10/20	OIG-20-37	<i>DHS Can Enhance Efforts to Protect Commercial Facilities from Terrorism and Physical Threats</i>	\$0	\$0	\$0
16	6/11/20	OIG-20-38	<i>CBP Struggled to Provide Adequate Detention Conditions During 2019 Migrant Surge</i>	\$0	\$0	\$0
17	6/15/20	OIG-20-39	<i>Capacity Audit of FEMA Grant Funds Awarded to the USVI Water and Power Authority</i>	\$0	\$0	\$0
18	6/15/20	OIG-20-40	<i>DHS Has Made Progress in Meeting SAVE Act Requirements But Challenges Remain for Fleet Management</i>	\$0	\$0	\$0
19	6/16/20	OIG-20-41	<i>Inadequate Management and Oversight Jeopardized \$187.3 Million in FEMA Grant Funds Expended by Joplin Schools, Missouri</i>	\$86,981,188	\$0	\$53,985,178
20	6/18/20	OIG-20-42	<i>Early Experiences with COVID-19 at ICE Detention Facilities</i>	\$0	\$0	\$0



## Appendix 5 Reports Issued (Continued)

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Total Questioned Costs<sup>(a)</sup></b>	<b>Unsupported Costs<sup>(b)</sup></b>	<b>Funds to be Put to Better Use<sup>(c)</sup></b>
21	6/24/20	OIG-20-43	<i>DHS Has Limited Capabilities to Counter Illicit Unmanned Aircraft System</i>	\$0	\$0	\$0
22	7/1/20	OIG-20-44	<i>Pre-Disaster Debris Removal Contracts in Florida</i>	\$0	\$0	\$0
23	7/1/20	OIG-20-45	<i>Capping Report: Observations of Unannounced Inspections of ICE Facilities in 2019</i>	\$0	\$0	\$0
24	7/8/20	OIG-20-46	<i>Early Warning Audit of FEMA Public Assistance Grants to Collier County, Florida</i>	\$0	\$0	\$0
25	7/15/20	OIG-20-47	<i>Evaluation of DHS' Compliance with Federal Information Security Modernization Act Requirements for Intelligence Systems for Fiscal Year 2019 - Secret</i>	\$0	\$0	\$0
26	7/10/20	OIG-20-48	<i>Early Warning Audit of FEMA Public Assistance Grants to Lee County, Florida</i>	\$1,076,913	\$994,425	\$0
27	7/13/20	OIG-20-49	<i>Houston, Texas Has Adequate Policies, Procedures, and Business Practices to Manage Its FEMA Grant</i>	\$0	\$0	\$0
28	7/13/20	OIG-20-50	<i>Early Warning Audit of FEMA Public Assistance Grants in Polk County School Board, Florida</i>	\$62,763	\$34,626	\$0

## Appendix 5 Reports Issued (Continued)

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>Total Questioned Costs<sup>(a)</sup></b>	<b>Unsupported Costs<sup>(b)</sup></b>	<b>Funds to be Put to Better Use<sup>(c)</sup></b>
29	7/13/20	OIG-20-51	<i>Early Warning Audit of FEMA Public Assistance Grants in Monroe County, Florida</i>	\$384,329	\$115,998	\$5,000,000
30	7/14/20	OIG-20-52	<i>CBP Has Not Demonstrated Acquisition Capabilities Needed to Secure the Southern Border</i>	\$0	\$0	\$0
31	7/15/20	OIG-20-53	<i>DHS Is Not Coordinating the Department's Efforts to Defend the Nation's Food, Agriculture, and Veterinary Systems against Terrorism</i>	\$0	\$0	\$0
32	7/16/20	OIG-20-54	<i>Special Report - ICE Should Document Its Process for Adjudicating Disciplinary Matters Involving Senior Executive Service Employees</i>	\$0	\$0	\$0
33	7/28/20	OIG-20-55	<i>CBP Needs a Comprehensive Process for Conducting Covert Testing and Resolving Vulnerabilities - LAW ENFORCEMENT SENSITIVE</i>	\$0	\$0	\$0
34	7/22/20	OIG-20-56	<i>DHS' Process for Responding to FOIA and Congressional Requests</i>	\$0	\$0	\$0

## Appendix 5 Reports Issued (Continued)

	Date Issued	Report Number	Report Title	Total Questioned Costs <sup>(a)</sup>	Unsupported Costs <sup>(b)</sup>	Funds to be Put to Better Use <sup>(c)</sup>
35	7/23/20	OIG-20-57	<i>FEMA's Public Assistance Grant to PREPA and PREPA's Contracts with Whitefish and Cobra Did Not Fully Comply with Federal Laws and Program Guidelines</i>	\$0	\$0	\$0
36	8/5/20	OIG-20-58	<i>FEMA Did Not Properly Award and Oversee the Transitional Sheltering Assistance Contract</i>	\$0	\$0	\$0
37	8/5/20	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>	\$0	\$0	\$0
38	8/7/20	OIG-20-60	<i>FEMA Has Paid Billions in Improper Payments for SBA Dependent Other Needs Assistance since 2003</i>	\$3,300,000,000	\$3,300,000,000	\$0
39	8/7/20	OIG-20-61	<i>Progress and Challenges in Modernizing DHS' IT Systems and Infrastructure</i>	\$0	\$0	\$0
40	8/13/20	OIG-20-62	<i>DHS Has Made Progress in Meeting DATA Act Requirements, But Challenges Remain</i>	\$0	\$0	\$0
41	9/14/20	OIG-20-63	<i>FEMA Should Recover \$216.2 Million Awarded to the Recovery School District in Louisiana for Hurricane Katrina</i>	\$216,263,416	\$0	\$0

## Appendix 5 Reports Issued (Continued)

	Date Issued	Report Number	Report Title	Total Questioned Costs <sup>(a)</sup>	Unsupported Costs <sup>(b)</sup>	Funds to be Put to Better Use <sup>(c)</sup>
42	8/24/20	OIG-20-64	<i>U.S. Customs and Border Protection Compliance with Use of Force Policy for Incidents on November 25, 2018 and January 1, 2019 – Law Enforcement Sensitive</i>	\$0	\$0	\$0
43	8/18/20	OIG-20-65	<i>Children Waited for Extended Periods in Vehicles to Be Reunited with Their Parents at ICE's Port Isabel Detention Center in July 2018</i>	\$0	\$0	\$0
44	8/26/20	OIG-20-66	<i>DHS Inconsistently Implemented Administrative Forfeiture Authorities Under CAFRA</i>	\$0	\$0	\$0
45	9/1/20	OIG-20-67	<i>Five Laredo and San Antonio Area CBP Facilities Generally Complied with the National Standards on Transport, Escort, Detention, and Search</i>	\$0	\$0	\$0
46	9/3/20	OIG-20-68	<i>FEMA Is Not Effectively Administering a Program to Reduce or Eliminate Damage to Severe Repetitive Loss Properties</i>	\$0	\$0	\$0
47	9/3/20	OIG-20-69	<i>Early Experiences with COVID-19 at Border Patrol Stations and OFO Ports of Entry</i>	\$0	\$0	\$0

## Appendix 5 Reports Issued (Continued)

	Date Issued	Report Number	Report Title	Total Questioned Costs <sup>(a)</sup>	Unsupported Costs <sup>(b)</sup>	Funds to be Put to Better Use <sup>(c)</sup>
48	9/3/20	OIG-20-70	<i>Management Alert - CBP Needs to Award a Medical Services Contract Quickly to Ensure No Gap in Services</i>	\$0	\$0	\$0
49	9/18/20	OIG-20-71	<i>Review of CBP's Major Cybersecurity Incident During a 2019 Biometric Pilot.</i>	\$0	\$0	\$0
50	9/21/20	OIG-20-72	<i>Oversight Review of the Office of Chief Security Officer, Internal Security Division</i>	\$0	\$0	\$0
51	9/23/20	OIG-20-73	<i>DHS Faces Challenges in Meeting the Responsibilities of the Geospatial Data Act of 2018</i>	\$0	\$0	\$0
52	9/25/20	OIG-20-74	<i>DHS Made Limited Progress to Improve Information Sharing Under the Cybersecurity Act in CYs 2017 and 2018</i>	\$0	\$0	\$0
53	9/25/20	OIG-20-75	<i>CBP Does Not Have a Comprehensive Strategy for Meeting Its LS-NII Needs</i>	\$0	\$0	\$0
54	9/25/20	OIG-20-76	<i>FEMA Mismanaged the Commodity Distribution Process in Response to Hurricanes Irma and Maria</i>	\$50,000,000	\$0	\$0
55	9/25/20	OIG-20-77	<i>Evaluation of DHS' Information Security Program for Fiscal Year 2019</i>	\$0	\$0	\$0

## Appendix 5 Reports Issued (Continued)

	Date Issued	Report Number	Report Title	Total Questioned Costs <sup>(a)</sup>	Unsupported Costs <sup>(b)</sup>	Funds to be Put to Better Use <sup>(c)</sup>
56	9/25/20	OIG-20-78	<i>CBP Did Not Adequately Oversee FY 2019 Appropriated Humanitarian Funding</i>	\$0	\$0	\$0
57	9/28/20	OIG-20-79	<i>CBP's Entry Reconciliation Program Puts Revenue at Risk (SSI)</i>	\$0	\$0	\$0
58	9/30/20	OIG-20-80	<i>DHS Cannot Determine the Total Cost, Effectiveness, and Value of Its Joint Task Forces</i>	\$0	\$0	\$0
<b>Total</b>				<b>\$7,118,550,256</b>	<b>\$6,440,424,900</b>	<b>\$220,552,992</b>

### Notes and Explanations:

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

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

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

## Appendix 6

### Schedule of Amounts Due and Recovered/Deobligated

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>OIG Recommended Recovery (Federal Share)</b>	<b>Amount DHS Agreed to Recover (Disallow)</b>	<b>Amount DHS Will Not Recover (Allowed)</b>	<b>Amount DHS Recovered/Deobligated</b>
1	OIG-15-128-D	08/20/2015	<i>FEMA's Process for Selecting Joint Field Offices Needs Improvement</i>	\$155,300	\$155,300	\$0	\$0
2	OIG-18-62	04/26/2018	<i>Victor Valley Wastewater Reclamation Authority, California, Provided FEMA Incorrect Information for Its \$33 Million Project</i>	\$24,843,002	\$0	\$24,843,002	\$0
3	OIG-19-09	11/29/2018	<i>FEMA Should Recover \$413,074 of Public Assistance Grant Funds Awarded to Nashville-Davidson County, Tennessee, for a May 2010 Flood.</i>	\$362,296	\$36,868	\$362,296	\$36,868
4	OIG-19-31	03/13/2019	<i>Oregon's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2013 through 2015</i>	\$1,227,025	\$0	\$1,197,546	\$101,783

## Appendix 6 Schedule of Amounts Due and Recovered/Deobligated (Continued)

	<b>Date Issued</b>	<b>Report Number</b>	<b>Report Title</b>	<b>OIG Recommended Recovery (Federal Share)</b>	<b>Amount DHS Agreed to Recover (Disallow)</b>	<b>Amount DHS Will Not Recover (Allowed)</b>	<b>Amount DHS Recovered/</b>
5	OIG-20-24	4/9/2020	<i>Capacity Audit of FEMA Grant Funds Awarded to The Puerto Rico Aqueduct and Sewer Authority</i>	\$72,304	\$0	\$72,304	\$0
6	OIG-20-27	4/23/2020	<i>Harris County, Texas, Needs Continued Assistance and Monitoring to Ensure Proper Management of Its FEMA Grant</i>	\$84,567,814	\$0	\$84,567,814	\$0
7	OIG-20-41	6/19/2020	<i>Inadequate Management and Oversight Jeopardized \$187.3 Million in FEMA Grant Funds Expended by Joplin Schools, Missouri</i>	\$140,966,366	\$140,966,366	\$0	\$140,966,366
<b>Totals</b>				<b>\$252,194,107</b>	<b>\$141,158,534</b>	<b>\$111,042,962</b>	<b>\$141,105,017</b>



# Appendix 7

## Contract Audit Reports



The ***National Defense Authorization Act for FY 2008*** requires that we list all contract audit reports issued during the reporting period containing significant audit findings; briefly describe the significant audit findings in the report; and specify the amounts of costs identified in the report as unsupported, questioned, or disallowed.

This act defines significant audit findings as unsupported, questioned, or disallowed costs in excess of \$10 million or other findings that the Inspector General determines to be significant. It defines contracts as a contract, an order placed under a task or delivery order contract, or a subcontract.

During this SAR period, we issued 6 contract audit reports containing unsupported, questioned, or disallowed costs. Two reports contained significant audit findings as defined above.

We contracted with KPMG, LLP to conduct an audit, *Capacity Audit of FEMA Grant Funds Awarded to the U.S. Virgin Islands Housing and Finance Authority (OIG-20-29)*, to determine whether FEMA ensured that the Virgin Islands Territorial Emergency Management Agency and Virgin Islands Housing Finance Authority established policies, procedures, and practices to make sure Public Assistance grant funds are accounted for and expended according to Federal regulations and FEMA guidance. The audit resulted in \$400 million in questioned costs.

We contracted with KPMG, LLP to conduct an audit, *Capacity Audit of FEMA Grant Funds Awarded to the U.S. Virgin Islands Department of Education (OIG-20-30)*, to determine the extent to which FEMA provided adequate guidance to the Virgin Islands Territorial Emergency Management Agency and Virgin Islands Department of Education (VIDE) to ensure VIDE had established and implemented policies, procedures, and practices to account for and expend Public Assistance grant funds in accordance with Federal regulations and FEMA guidance. The audit resulted in \$26 million in questioned costs.

**Questioned Costs**  
**\$426,000,000**

**Unsupported Costs**  
**N/A**

**Disallowed Costs**  
**N/A**

# Appendix 8

## Peer Review Results



Section 5(a) (14) – (16) of the *Inspector General Act of 1978*, as amended, requires OIGs to include in their semiannual reports certain information pertaining to peer reviews of or conducted by an OIG during and prior to the current reporting period.

### ***Peer Review of DHS OIG Inspection and Evaluation Operations***

In July 2020, a Council of Inspectors General on Integrity and Efficiency (CIGIE) peer review team consisting of representatives from four Offices of Inspector General (Veterans Affairs, Department of State, Department of Energy, and Department of Defense), began a peer review of DHS OIG projects conducted in accordance with the *Quality Standards for Inspection and Evaluation*. DHS OIG expects to receive the results of, and any recommendations from, this peer review in the next 6 months. DHS OIG will report on the status of its corrective actions for any outstanding recommendations in its next *Semiannual Report to Congress*.

### ***Peer Review of DHS OIG Investigative Operations***

In June 2020, the Housing and Urban Development OIG completed a peer review of DHS OIG's investigative operations. DHS OIG received a compliant rating with no recommendations.

### ***Outstanding Recommendations from Previous Peer Reviews of DHS OIG Audit Operations***

DHS OIG does not have any outstanding recommendations from any previous peer reviews conducted of or by DHS OIG. In August 2018, the Environmental Protection Agency OIG completed a peer review of DHS OIG audit operations for the fiscal year ending September 30, 2017. During this SAR period, DHS OIG closed the remaining recommendations in the Environmental Protection Agency (EPA) OIG's System Review Report.

### ***Peer Reviews Conducted by DHS OIG***

In February 2020, DHS OIG completed a peer review of the Social Security Administration OIG's Investigative Operations. DHS OIG issued a compliant rating with no report recommendations.

In July 2020, DHS OIG led a CIGIE peer review of the United States Postal Service OIG's projects conducted in accordance with *Quality Standards for Inspection and Evaluation*. The peer review team include representatives from the U.S. Department of Veterans Affairs, U.S. Department of Interior, and U.S. Department of Labor OIGs. DHS OIG expects to issue the results of this peer review in November 2020.

## Appendix 9

# Closed Investigations Involving Senior Government Employees that Were Not Disclosed to the Public

	Affected Agency	Allegation
1	CBP	<b>We investigated a CBP official (SES)</b> for receiving classified intelligence briefings without the appropriate security clearance. We did not substantiate the allegation.
2	USCG	<b>We investigated a Coast Guard Investigative Service (CGIS) official (SES)</b> for inappropriately intervening in a hiring process. We did not substantiate the allegation.
3	CISA	<b>We investigated a CISA official (SES)</b> for influencing and pressuring staff to award a contract to a particular contractor, and misusing the contractor for personal services. We obtained information that the official likely influenced the contract award, but nothing indicated that the official received any financial benefit from the contract award.
4	CBP	<b>We investigated a CBP official (SES)</b> for implementing a policy that prevented or blocked CBP officers from referring aliens processed for expedited removal who have indicated either an intention to apply for asylum or a fear of persecution for an interview, in violation of CBP policy, and the <i>Immigration and Naturalization Act</i> . We did not substantiate the allegation.
5	FEMA	<b>We investigated a FEMA official (SES)</b> for conflict of interest in awarding a contract. We did not substantiate the allegation.
6	FEMA	<b>We investigated a FEMA official (SES)</b> for conflict of interest in awarding a contract. We did not substantiate the allegation.
7	FPS	<b>We investigated a Federal Protective Service (FPS) official (SES)</b> for improper use of official credentials for personal financial gain. We did not substantiate the allegation.
8	OPS	<b>We investigated an OPS manager (GS-15)</b> for improperly archiving TECS lookout records. We did not substantiate the allegation.
9	TSA	<b>We investigated a TSA official (SW-O1)</b> for using official travel to Athens, Greece, for a conference, but staying 7 additional days with the official's spouse for a personal vacation, which cost the TSA an additional \$7,000. We did not substantiate the allegation.
10	CRCL	<b>We investigated a CRCL manager (GS-15)</b> for conflict of interest with a contractor. We did not substantiate the allegation.
11	FLETC	<b>We investigated a FLETC official (SES)</b> for improperly influencing in the selection and hiring process. We did not substantiate the allegation.
12	TSA	<b>We investigated a TSA manager (K Band)</b> for falsifying official reports, improperly hiring, and improperly awarding performance awards. We did not substantiate the allegation.
<b>Total: 12</b>		

# Appendix 10

## Acronyms and Abbreviations

ACAS	Air Cargo Advance Screening
AFG	Assistance to Firefighters Grant
AIS	Automated Indicator Sharing
AIT	Advanced Imaging Technology
AMO	Air and Marine Operations
CAFRA	Civil Asset Forfeiture Reform Act
CBP	U.S. Customs and Border Protection
CGIS	Coast Guard Investigative Service
CIGIE	Council of Inspectors General on Integrity and Efficiency
CIO	Chief Information Officer
CISA	Cybersecurity & Infrastructure Security Agency
CISO	Citizenship and Immigration Services Ombudsman
Coast Guard	United States Coast Guard
COS	Chief of Staff
CRCL	Office for Civil Rights and Civil Liberties
CWMD	Countering Weapons of Mass Destruction Office
DATA (Act)	Digital Accountability and Transparency Act
DSEC	Deputy Secretary
EPA	Environmental Protection Agency
FAMS	Federal Air Marshal Service
FBI	Federal Bureau of Investigative Service
FEMA	Federal Emergency Management Agency
FLETC	Federal Law Enforcement Training Centers
FOIA	Freedom of Information Act
FPS	Federal Protective Service
FPTBU	Funds to be Put to Better Use
GAGAS	Generally Accepted Government Auditing Standards
HSI	Homeland Security Investigations
HSPD-12	Homeland Security Presidential Directive 12
I&A	Office of Intelligence and Analysis
ICE	U.S. Immigration and Customs Enforcement
IHP	Individuals and Households Program
IPERA	Improper Payments Elimination and Recovery Act of 2010
INV	Office of Investigations
IQO	Office of Integrity and Quality Oversight
IRS CID	Internal Revenue Service Criminal Investigation Division
IT	information technology
JFK	John F. Kennedy International Airport
JTF	Joint Task Forces
LS-NII	Large-Scale Non-Intrusive Inspection
MGMT	Directorate for Management
NFIP	National Flood Insurance Program
NPPD	National Protection and Programs Directorate
OA	Office of Audits
OCIO	Office of the Chief Information Officer
OCRSO	Office of Chief Readiness Support Officer
OER	Officer Evaluation Report
OFO	Office of Field Operations
OGC	Office of General Counsel
OIG	Office of Inspector General

# Appendix 10

## Acronyms and Abbreviations (Continued)

OLA	Office of Legislative Affairs
OM	Office of Management
ONA	Other Needs Assistance
OPA	Office of Public Affairs
OPE	Office of Partnership and Engagement
OPR	Office of Professional Responsibility
OPS	Office of Operations Coordination
OSC	U.S. Office of Special Counsel
PA	Public Assistance
PALMS	Performance and Learning Management System
PLCY	Office of Strategy, Policy, and Plans
PREPA	Puerto Rico Electric Power Authority
PRIV	Privacy Office
QC	Questioned Costs
S&T	Science and Technology Directorate
SAFA	Securing Our Agriculture and Food Act
SAFER	Staffing for Adequate Fire and Emergency Response
SAR	semiannual report
SAVE	DHS Stop Asset and Vehicle Excess Act
SBA	Small Business Administration
SEC	Secretary
Secret Service	United States Secret Service
SES	Senior Executive Service
SRL	Severe Repetitive Loss
SSI	Security Sensitive Information
TSA	Transportation Security Administration
(U)	Unclassified
U.S.C.	United States Code
USCG	United States Coast Guard
USCIS	U.S. Citizenship and Immigration Services
USSS	United States Secret Service
VIDE	Virgin Islands Department of Education
WPU	Whistleblower Protection Unit

# Appendix 11

## Index to Reporting Requirements

The specific reporting requirements described in the *Inspector General Act*, including Section 989C of the *Dodd-Frank Wall Street and Consumer Protection Act of 2010*, are listed below with a reference to the pages on which they appear.

<b>Requirement:</b>	<b>Pages</b>
Matters Referred to Federal Prosecutorial Authorities	4
Report of Whistleblower Retaliation	5 – 7
Recommendations with Significant Problems	Nothing to Report
Summary of Significant OIG Activities	9 – 17
Review of Legislation and Regulations	19
Reports with Questioned Costs	20
Reports Recommending that Funds Be Put to Better Use	21
Summary of Reports in which No Management Decision Was Made	22
Prior Recommendations Not Yet Implemented	23 – 36
List of Audit Reports	37 – 45
Peer Review Results	49
Closed Investigations Involving Senior Government Employees Not Disclosed to the Public	50
Management Decision Disagreements	Nothing to Report
Revised Management Decisions	Nothing to Report
Summary of Attempts to Restrict or Delay Access to Information	Nothing to Report
Significant Problems, Abuses, and Deficiencies	Nothing to Report
No Establishment Comment Received Within 60 Days of Report Issuance	Nothing to Report
Inspection, Evaluation, or Audit Closed and Not Publicly Disclosed	Nothing to Report



# Homeland Security

## Office of Inspector General

### OIG HOTLINE

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