



Homeland
Security

Office of Inspector General

Semiannual
Report to the
Congress

October 1, 2019 –
March 31, 2020



A Message from the Inspector General

I am pleased to submit our 35th 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), which covers the period October 1, 2019 to March 31, 2020.



Our work during this period has been impacted by the unprecedented COVID-19 pandemic and the President’s National Emergency Proclamation in March. Since that time, my office has initiated critically important pandemic-related work including a Verification Review of *DHS’ Pandemic Activities*; a Performance Audit of *FEMA’s Federal Coordination Efforts in Response to COVID-19*; an Inspection of *CBP and ICE’s Ability to Manage the COVID-19 Pandemic at Their Detention Facilities and Among Their Staff*, and opened several COVID-19 criminal investigations.

These efforts follow our high-quality, independent, and objective oversight of DHS in the areas of acquisitions, disaster-related activities, financial management, immigration, law enforcement, and investigations. For example, we reviewed the extent to which FEMA’s planning for advance contracts in Puerto Rico addresses capability deficiencies and needs; we audited FEMA’s management, performance, and oversight of public assistance grant funds related to Hurricanes Katrina, Isaac, and Gustav and conducted a legislatively mandated risk assessment regarding FEMA’s grant closeout process.

Our reports on financial management evaluated compliance with various internal controls and best practices dictated by Federal appropriations law, including the *Anti-deficiency Act*. We also assessed the functionality of information technology systems needed to track separated families during implementation of the *Zero Tolerance Policy* and sought to determine if ICE’s Criminal Alien Program successfully identified and detained criminal aliens, eliminated research duplication, and ensured officers documented their actions.

I am proud of the work that OIG staff accomplished during this period that has had a significant impact on DHS operations. We remain committed to detect, prevent, and help prosecute fraud, waste, abuse, and mismanagement of DHS programs and operations – and to promote efficiency across the DHS enterprise.

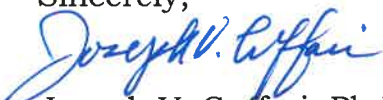
Sincerely,

Joseph V. Cuffari, Ph.D.
Inspector General

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Highlights of OIG Activities and Accomplishments

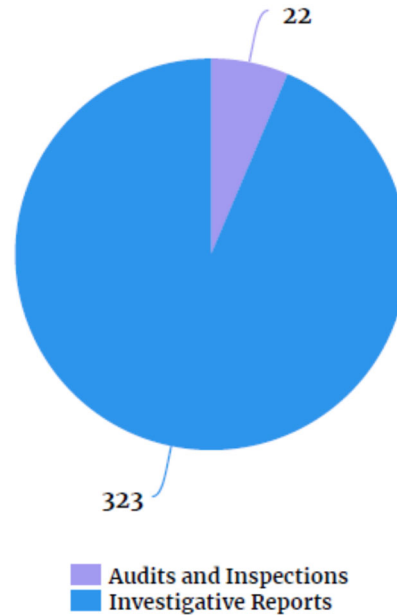
October 1, 2019 – March 31, 2020

During this reporting period, the DHS Office of Inspector General (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 22 reports (appendix 5), as well as 323 investigative reports, while continuing to strengthen our transparency and internal oversight.

Our reports provide the DHS Secretary and Congress with an objective assessment of issues the Department faces. The reports also offer specific recommendations to correct deficiencies and improve the economy, efficiency, and effectiveness of DHS’ programs.



Dollar Impact

Our audits resulted in questioned costs of \$34,824,395, of which \$42,929 did not have supporting documentation. The Department recovered or deobligated \$35,201,219 as a result of audits. (See appendix 6.) We issued two reports identifying \$211,236,950 in funds to be put to better use. Additionally, we reported \$3,082,329 in recoveries, asset forfeitures, fines, and restitution from investigations.

Type of Impact	Amount
Questioned Costs	\$34,824,395
Funds to be Put to Better Use	\$211,236,950
Management Agreement that Funds be Recovered/Deobligated from Audits	\$35,201,219
Funds Recovered/Deobligated from Audits	\$35,201,219
Recoveries and Asset Forfeitures from Investigations (<i>Not from Fines and Restitution</i>)	\$100,000
Fines from Investigations	\$376,522
Restitution from Investigations	\$2,605,807

Highlights of OIG Activities and Accomplishments (Continued)

Investigations

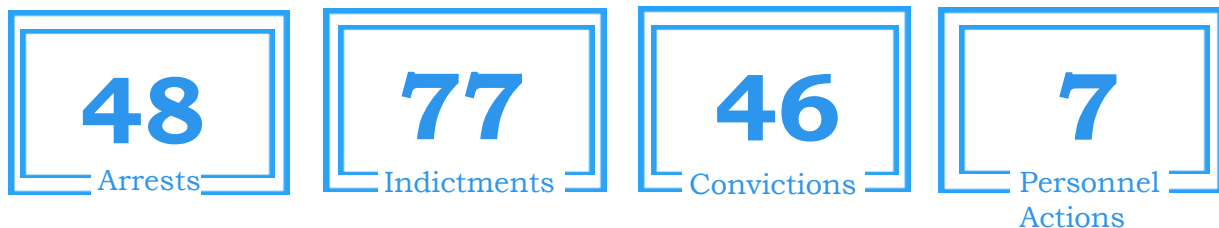
We initiated 281 investigations and closed 347 investigations. Our investigations resulted in 48 arrests, 77 indictments, 46 convictions, 22 debarments, and 7 personnel actions. We have included, in accordance with the *Inspector General Empowerment Act of 2016*, information regarding the number of persons 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 10/01/2019	1,201
Investigations Initiated	281
Investigations Closed	347
Open Investigations as of 3/31/2020	1,135
Investigative Reports Issued	323
Investigations Referred for Federal Prosecution	34
Investigations Accepted for Federal Prosecution	37
Investigations Declined for Federal Prosecution	0
Total number of persons referred to state and local prosecuting authorities for criminal prosecution	4
Total number of indictments and criminal information during the reporting period that resulted from any prior referral to prosecuting authorities	39

*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, abuse, or fraud affecting the programs and operations of the Department.

Complaints	Number
Total Hotline Complaints Received	12,486
Complaints Referred (to programs or other agencies)	11,356
Complaints Closed	12,740

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 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 semiannual report (SAR) period, WPU received 267 complaints, which it reviewed for allegations of whistleblower retaliation. Entering the period, WPU had 11 pending complaints to resolve. WPU declined to open an investigation for 262 complaints during the intake process. Investigations were opened on 10 complaints, leaving 6 complaints currently pending WPU review.

Highlights of OIG Activities and Accomplishments (Continued)

WPU Intake Complaints	Number
Pending Complaints Entering this Period	11
Complaints Received by WPU during Period	267
Total Complaints Reviewed by WPU during Period	278
Complaints Declined During Intake Process ¹	262
Complaints Converted to Investigation	10
Total Complaints Pending at End of Period	6

Investigations

WPU closed five whistleblower retaliation investigations during the SAR period, including three with reports of investigation. WPU did not substantiate any whistleblower retaliation allegations during this SAR period.

Whistleblower Retaliation Investigations	Number
Investigations Pending at Beginning of Period	41
Investigations Opened during Period	10
Investigations Closed during Period	5
Investigations Pending at End of Period	46

Update Related to Prior Substantiated Report of Whistleblower Retaliation

W17-USCG-WPU-00828 & W-17-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

¹ 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 and the withholding of performance awards. OIG made four recommendations for corrective action. In response to our report of investigation, the DHS Secretary directed the Coast Guard to implement all four recommendations. By the end of this SAR period, the Coast Guard had implemented most of the recommendations, including: (1) resubmitting award nominations on behalf of the officers, (2) removing a derogatory Officer Evaluation Reports for one officer, and (3) correcting the Officer Evaluation Reports of the other officer. The fourth recommendation was to convene a records review board to determine whether to order any retroactive promotions and back pay, and the Coast Guard has scheduled an appropriate special selection board to take place later this year.

The Coast Guard is considering next steps with respect to the individuals involved in the substantiated retaliation.

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 Office of Audits (OA) Office of Counsel Office of External Affairs Office of Special Reviews and Evaluations (SRE) Office of Integrity and Quality Oversight (IQO) Office of Investigations (INV) Office of Management (OM)	Countering Weapons of Mass Destruction Office (CWMD) Cybersecurity & Infrastructure Security Agency (CISA) Management Directorate (MGMT) Federal Emergency Management Agency (FEMA) Federal Law Enforcement Training Centers (FLETC) Office of the Citizenship and Immigration Services Ombudsman (CISO) Office for Civil Rights and Civil Liberties (CRCL) 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) Office of the General Counsel (OGC) Privacy Office 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 10,786 recommendations to improve the economy, effectiveness, efficiency, and integrity of the Department's programs and operations. As of March 31, 2020, the Department had taken to address all but 516 of those recommendations. Congress has also taken notice of our work and called on us to testify 165 times since our office was created.

During this reporting period, we issued 22 new reports and 88 unique recommendations to the Department; we closed 105 recommendations, issued in this and prior periods, because of the Department's actions.

OIG Activity October 1, 2019 – March 31, 2020



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

- Acquisitions
- Disaster-related Activities
- Financial Management
- Immigration
- Law Enforcement
- Investigations

ACQUISITIONS

During this SAR period, we conducted the second of two audits examining the DHS' Performance and Learning Management System (PALMS). We further reviewed the extent to which FEMA's planning for advance contracts in Puerto Rico addresses capability deficiencies and needs.



What We Found

1 **PALMS Funding and Payments Did Not Comply with Federal Appropriations Law (OIG-20-19)**

DHS violated the bona fide needs rule in using fiscal year 2011 component funds in FYs 2012 and 2013 for e-Training services and PALMS implementation respectively, when the funds were not legally available for those needs. The Department violated the purpose statute when it used additional component funds for PALMS implementation in FYs 2013 – 2015. Due to the bona fide needs rule and purpose statute violations, DHS may also have violated the *Antideficiency Act* in FYs 2013 – 2015 when the Department augmented appropriations for the Human Resources Information Technology program with component funds. Finally, DHS violated the statutory prohibition on advance payments when it made upfront payments for annual PALMS subscriptions that were more than the value of the subscription services the Department received. DHS misspent more than \$4.6 million in fees for more than 200,000 paid subscriptions that expired before the contractor provided any subscription services.

2 **FEMA's Advance Contract Strategy for Disasters in Puerto Rico (OIG-20-20)**

The *Post-Katrina Emergency Management Reform Act of 2006* requires the Federal Emergency Management Agency (FEMA) to maximize the use of advance contracts to expedite the acquisition of supplies and services during emergencies. We performed this audit to determine to what extent FEMA's planning for advance contracts in Puerto Rico addresses identified capability deficiencies and needs. We specifically identified 49 of 241 new contracts issued in the aftermath of Hurricane Maria for the same goods or services covered by existing advance contracts. We attributed FEMA's limited use of advance contracts to its lack of strategy and documented planning process for ensuring maximum use of advance contracts. Further, FEMA did not maintain contract files in accordance with Federal acquisition regulations and departmental or its own policy. As a result, FEMA's ability to hold contractors accountable for deliverables is hindered if contract files are not easily located.

DHS Response

We made nine recommendations to address violations of Federal appropriations law and to improve controls to prevent potential violations in the future. DHS did not concur with our recommendations.

We made four recommendations to help FEMA improve its strategy for advance contracts, its process for identifying capability needs and gaps, and its contract file management practices. FEMA concurred with all four recommendations and described corrective actions it plans to take.



Moving Forward

It is critical that the DHS Under Secretary for Management identify and correct reported violations of the bona fide needs rule and the purpose statute, as well as potential violations of the *Antideficiency Act* with regard to PALMS. We further urge FEMA to develop and implement a formal documented process to identify capability needs and gaps for potential advance contracts in Puerto Rico.

DISASTER-RELATED ACTIVITIES

During this SAR period, we examined how FEMA managed and oversaw the provision of manufactured housing units following Hurricane Harvey, concluding that \$182 million in funds could have been put to better use. We further audited FEMA's management, performance, and oversight of public assistance grant funds related to Hurricanes Katrina, Isaac, and Gustav and conducted a legislatively mandated risk assessment regarding FEMA's grant closeout process.

What We Found

1 FEMA Purchased More Manufactured Housing Units than It Needed in Texas after Hurricane Harvey (OIG-20-15)

In response to Hurricane Harvey, FEMA overestimated the number of manufactured housing units (MHU) it needed by nearly 2,600, which amounted to purchase, transportation, and storage costs of at least \$152 million. The agency also overestimated the number of tank and pump systems it needed to operate the fire sprinklers by nearly 2,400, which amounted to purchase and transportation costs of about \$29 million. Had FEMA better managed and overseen the MHU program, it could have put an estimated \$182 million to better use.

2 Management of FEMA Public Assistance Grant Funds Awarded to the Sewerage and Water Board of New Orleans Related to Hurricanes Katrina, Isaac, and Gustav (OIG-20-21)

We contracted with Cotton & Company LLP to conduct a performance audit to determine whether the New Orleans Water and Sewage Board accounted for and expended funds in accordance with Federal regulations and FEMA guidelines. The audit found that the Board did not have an adequate accounting system and did not spend grant funds in compliance with applicable Federal laws and regulations as well as FEMA guidelines. In addition to finding the Board's accounting records reflected actual disaster expenditure of \$133.9 million less than its request for cost reimbursement, we questioned \$30,605,181 in force account costs.

3 Risk Assessment of FEMA's Grant Closeout Process (OIG-20-10)

Pursuant to the *Grants Oversight and New Efficiency (GONE) Act of 2016*, we identified potential risks in FEMA's grant closeout process across three broad categories: unreliable systems of records, lack of integration in grant closeout policies and guidance, and delays in grant closeout and deobligation of funds. As a result, we determined that a full audit is warranted.

DHS Response

We made four recommendations that will help FEMA better manage its MHU program. FEMA concurred with the recommendations.

We made 12 recommendations to help strengthen program management, performance, and oversight. They included requiring the Board to implement procedures and controls to ensure expenditures agree with underlying accounting records and reconcile to the recorded grant revenue and to its accounting system. FEMA concurred with all 12 of the recommendations.

We made no recommendations and no further Departmental action is required at this time.

Moving Forward

FEMA must do a better job balancing manufactured housing program costs with its disaster-related housing needs to direct funds effectively and assist survivors. The agency faces further challenges in ensuring subgrantees, such as the Sewerage and Water Board of New Orleans, account for and spend public assistance grants according to applicable Federal regulations and FEMA guidelines. Finally, our risk assessment under the *GONE Act* confirms the need for a future audit of FEMA's grant closeout process.

FINANCIAL MANAGEMENT

Our reports on financial management evaluated compliance with various internal controls and best practices dictated by Federal appropriations law, including the *Antideficiency Act*. We contracted with independent public accountants to audit DHS' FY 2019 Financial Statements and Internal Control over Financial Reporting, and the DHS Purchase and Travel Card Programs.

What We Found

1 **Independent Auditors' Report on DHS' FY2019 Financial Statements and Internal Control over Financial Reporting (OIG-20-03)**

We contracted with KPMG LLP (KPMG) to conduct an integrated audit of DHS' consolidated financial statements for FYs 2018 and 2019 and internal control over financial reporting as of September 30, 2019. KPMG issued an unmodified (clean) opinion over the Department's financial statements. However, KPMG identified material weaknesses in internal control in two areas and other significant deficiencies in three areas.

2 **Audit of DHS Fiscal Year 2017 Purchase and Travel Card Programs (OIG-20-04)**

We contracted with CohnReznick LLP to conduct an audit, which identified 17 control deficiencies within DHS Purchase and Travel Card Programs related to maintenance of purchase documentation, application of required procurement policies, price reasonableness determinations, price quotes/competitive bids, required sourcing, tax exemptions, and split purchases. The DHS Travel Card Program deficiencies related to maintenance of travel documentation, allowability of transactions per regulations, credit balance refunds, the prudent traveler standard, and improper use of a travel card. CohnReznick LLP identified \$43,508 in questioned costs for FY 2017 and made 12 recommendations.

3 **Lack of Internal Controls Could Affect the Validity of CBP's Drawback Claims (OIG-20-07)**

The *Department of Homeland Security Fiscal Year 2018 Independent Auditor's Report on Financial Statements and Internal Control over Financial Reporting* identified reoccurring CBP internal control deficiencies over drawback claims. Between 2011 and 2018, CBP processed an average of \$896 million in drawback claims annually. CBP has outlined plans to correct these deficiencies by implementing an updated data processing system and revising legislative procedures. These corrective actions are ongoing; therefore, we could not verify during our audit whether CBP remedied the identified internal control deficiencies.

DHS Response

KPMG issued an adverse opinion on DHS' internal control over financial reporting. KPMG also reported two instances of noncompliance with laws and regulations. DHS concurred with all 28 of KPMG's recommendations.

DHS Office of Chief Financial Officer concurred with 6 of 12 recommendations to improve the Purchase and Travel Card Programs. The Office of the Chief Financial Officer (OCFO) updated key Travel Card controls and provided sufficient documentation to resolve and close five recommendations. Five recommendations remain resolved and open, and two remain unresolved and open.

Our report contained no recommendations but notes that without correcting repeated control deficiencies, CBP cannot determine drawback claims' validity and accuracy.

Moving Forward

DHS must improve compliance with internal controls for its Purchase and Travel Card Programs to minimize potentially fraudulent or wasteful transactions. Internal control deficiencies likewise need to be addressed in the context of CBP's processing an average of \$896 million in drawback claims annually. An independent audit of DHS' consolidated financial statements for FYs 2019 and 2018 and internal control over financial reporting as of September 30, 2019 further demonstrates the need for diligent remediation.

IMMIGRATION

During this SAR period, we assessed the functionality of information technology (IT) systems needed to track separated families during implementation of the *Zero Tolerance Policy*. We also sought to determine if ICE’s Criminal Alien Program successfully identified and detained criminal aliens, eliminated research duplication, and ensured officers documented their actions.

What We Found

1 U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges (OIG-20-13)

We sought to determine if ICE’s Criminal Alien Program (CAP) successfully identified and detained criminal aliens, eliminated research duplication, and ensured officers documented their actions. We found that because ICE relies on cooperation from other law enforcement agencies, ICE sometimes faces challenges apprehending aliens in uncooperative jurisdictions. ICE’s inability to detain aliens identified through CAP contributes to increased risk those aliens will commit more crimes. Having to arrest “at-large” aliens may put officers, detainees, and public safety at risk and strains ICE’s staffing resources. We also identified opportunities to streamline CAP processes to achieve greater efficiencies, and found that ICE did not consistently document all CAP-related actions because its electronic systems lack required fields and full information sharing.

2 DHS Lacked Technology Needed to Successfully Account for Separated Migrant Families (OIG-20-06)

We determined that DHS did not have the IT system functionality needed to track separated migrant families during execution of the *Zero Tolerance Policy*, which was in effect from May 5, 2018, to June 20, 2018. DHS also did not provide adequate guidance to personnel responsible for executing the policy. Our review of data during the policy period identified 136 children with potential family relationships who were not accurately recorded by CBP. In a broader analysis of DHS data between the dates of October 1, 2017, and February 14, 2019, we identified an additional 1,233 children with potential family relationships that were not accurately recorded by CBP. Although DHS spent thousands of hours and more than \$1 million in overtime costs, it did not achieve the original goal of deterring “Catch-and-Release” through the *Zero Tolerance Policy*.

DHS Response

We made four recommendations to ICE focused on improving CAP. ICE concurred with all four recommendations and initiated corrective actions to address the findings.

DHS concurred with all five report recommendations. CBP is taking steps to institute process improvements and training to improve field personnel abilities to track separated migrant family members. CBP is also taking steps to implement modifications to the e3 system to improve data quality and improve cross component information sharing.

Moving Forward

Addressing challenges in researching criminal aliens, issuing detainers, and documenting and sharing case data in ICE automated systems would increase CAP’s effectiveness. DHS must also improve IT systems and interagency coordination to support effective identification and tracking of migrant families.

LAW ENFORCEMENT

During this SAR period, we conducted a review to determine how CBP, ICE, TSA, and Secret Service are addressing illegal and prescription opioid use among their employees. We also audited Secret Service expenses related to President Trump’s visit to the Trump Turnberry Resort in Scotland.



What We Found

1

CBP, ICE, TSA, and Secret Service Have Taken Steps to Address Illegal and Prescription Opioid Use (OIG-20-05)

We determined that from fiscal years 2015 through 2018, in the midst of a growing opioid epidemic, CBP, ICE, TSA, and Secret Service appropriately disciplined employees whose drug tests indicated illegal opioid use, based on their employee standards of conduct and tables of offenses and penalties. Additionally, during the same period, we found that components either have implemented or are taking steps to evaluate whether employees using prescription opioids can effectively conduct their duties.

2

United States Secret Service Expenses Incurred at Trump Turnberry Resort (OIG-20-18)

Pursuant to a request from Members of Congress, we audited the expenses incurred by the Secret Service for President Trump’s visit to the Trump Turnberry Resort in Scotland from July 14 to 15, 2018. We determined the Secret Service incurred more than \$950,000 in expenses during this trip, which included \$466,424 for rental cars, \$322,427 for hotel rooms, \$84,899 for overtime pay, \$63,744 for commercial airfare, \$11,719 for logistical support, and \$4,048 for golf cart rentals. Of the total expenses incurred, the Secret Service paid \$9,662 to the Turnberry Resort for hotel rooms, golf carts, and logistical support.

DHS Response

We recommended that CBP officials address prescription misuse in their policies and that Secret Service evaluate notification requirements from its Medical Review Officer. The components concurred with both recommendations, which are resolved and open.

We made no recommendations.



Moving Forward

OIG is committed to ensuring that appropriate policies and procedures are in place to address illegal and prescription opioid abuse effectively. We will work with the Department as it implements fully our recommendations in this area, which are designed to protect employees and members of the public.

INVESTIGATIONS

Some of our Reports of Investigation revealed a U.S. Customs and Border Protection Officer (CBPO) downloading child pornography, an ICE Homeland Security Investigations (HSI) analyst illegally alerting a person who was the target of a criminal investigation by several Federal law enforcement agencies, and a Federal Protective Service (FPS) contract guard stealing firearms and firearms parts. The following summary provides a small sample of our completed investigations.



What We Found

- 1 Child Pornography**
We investigated a CBPO for downloading images of child pornography from a known Russian website. Three of the images were of known victims.
- 2 Theft of Firearms and Firearm Parts**
Jointly with the Bureau of Alcohol, Tobacco, Firearms and Explosives and Department of Justice OIG, we investigated an FPS contract guard for stealing firearms and firearm parts from a Government facility and selling them for financial gain.
- 3 Intentional Injury**
Jointly with CBP's Office of Professional Responsibility (OPR), we investigated a CBPO who intentionally struck a fleeing undocumented alien with his patrol vehicle.
- 4 FEMA Benefit Fraud**
Jointly with the Social Security Administration OIG, we investigated a civilian for fraudulently filing and receiving \$27,000 in disaster assistance benefits related to Hurricane Maria, and another \$92,101 in social security benefits.
- 5 Smuggled Contraband**
Jointly with the Federal Bureau of Investigation, we investigated two contract correctional officers for smuggling contraband into an ICE-contracted detention facility.
- 6 False Statements by ICE Analyst**
Jointly with ICE OPR, we investigated an HSI investigative analyst for illegally alerting a person who was the target of a criminal investigation by several Federal law enforcement agencies. The employee lied to DHS OIG agents when questioned during the investigation.

Action Taken

The U.S. District Court for Maine found the CBPO guilty of Possession of Child Pornography (18 U.S.C. § 2252A) and sentenced him to 51 months in prison, to undergo sex offender treatment while incarcerated, and 7 years of supervised release.

The U.S. District Court in the Northern District of West Virginia found the contract guard guilty of Possession of Stolen Firearm and Theft of Government Property (18 U.S.C. §§ 922, 924, and 641) and sentenced the guard to 168 months' imprisonment followed by 3 years of supervised release.

The U.S. District Court for Arizona found the CBPO guilty of Deprivation of Civil Rights Under the Color of Law (18 U.S.C. § 242) and sentenced him to 36 months' probation, 150 hours of community service, and \$8,255 restitution to the victim. The employee resigned from CBP.

The U.S. District Court in Puerto Rico found the civilian guilty of Disaster Fraud and Theft of Government Property (18 U.S.C. §§ 1040 and 641) and sentenced the civilian to 10 months' imprisonment and 3 years of supervised release, and ordered him to pay \$27,000 restitution to FEMA and \$92,101 restitution to the Social Security Administration.

The U.S. District Court for the Western District of Louisiana found both correctional officers guilty of Conspiracy to Defraud the United States (18 U.S.C. § 371). The Court sentenced both correctional officers to 3 years of probation, and 75 and 115 hours of community service, respectively.

The U.S. District Court for the Southern District of Florida found the investigative analyst guilty of false statements (18 U.S.C. § 1001) and sentenced her to 3 years of probation and 300 hours of community service. The investigative analyst resigned from ICE.

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 former FEMA official (SES) for sexual assault of an employee. We were unable to substantiate the allegation but found that the official misused the position by engaging in sexual relations with a direct subordinate. We presented this matter to multiple U.S. Attorney's Offices (USAO), based on jurisdiction, on September 5, 2018, September 17, 2018, and April 2, 2019, and it was declined for prosecution on the same dates.

A former FEMA official (SES) for abusing the position by engaging in inappropriate relationships with subordinates and illegal hiring practices. We determined that the official engaged in a sexual relationship with a direct report and had sex with another subordinate employee. We also identified at least one instance in which the official engaged in preferential treatment. Based upon our findings, no criminal referrals were warranted. We referred the investigation to DHS for administrative action, if any, as it deemed necessary.

A DHS manager (GS-15) for conflict of interest and procurement integrity violations. We found that the manager collaborated with a vendor bidder to draft contract requirements included in a procurement solicitation. We referred this matter to the USAO on October 28, 2019, and it was declined for prosecution on the same date.

Congressional Testimony and Briefings



The Office of Inspector General testified once during this SAR period.

- ❖ December 11, 2019 – U.S. House of Representatives Committee on Oversight and Reform, Subcommittee on Civil Rights and Civil Liberties and Committee on Homeland Security, Subcommittee on Transportation and Maritime Security at a hearing entitled, *Righting the Ship: The Coast Guard Must Improve its Processes for Addressing Harassment, Bullying, and Retaliation*.

Testimony for this hearing is available on our website: www.oig.dhs.gov.

We briefed congressional Members and their staffs frequently throughout the reporting period. Our office conducted more than 20 briefings about our work for congressional committee staff, met with congressional staff to discuss our FY 2021 budget request, and held several meetings related to Member requests for OIG reviews of DHS programs and operations.

Legislative and Regulatory Reviews and Other Office of Inspector General Activities

LEGISLATIVE AND REGULATORY REVIEWS

The *Inspector General Act* 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 reviewed and provided comments on draft legislation pertaining to the *Synthetic Opioid Exposure Prevention and Training Act*.

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 77 desk reviews of Single Audit reports issued by independent public accountant organizations and we completed one Quality Control Review.

77
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

12 reports with 32 recommendations

- Questioned Costs \$807,095,580
- Unsupported Costs \$706,837,269

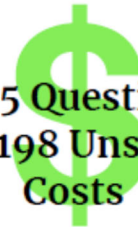
Issued this period

3 reports with 7 recommendations

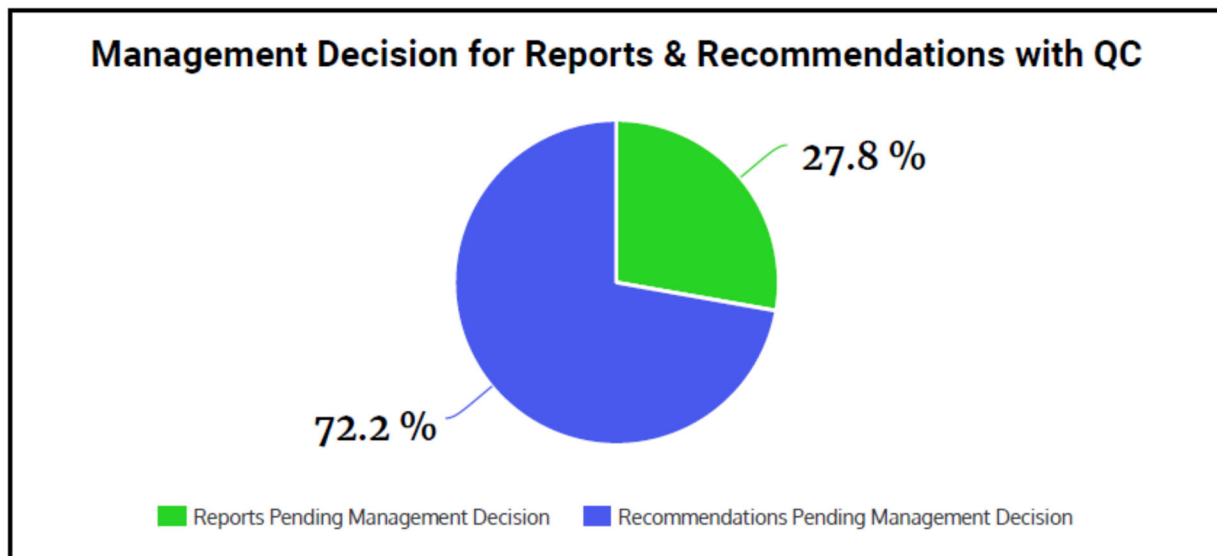
- Questioned Costs \$34,824,395
- Unsupported Costs \$42,929



15 Reports with
39 Recommendations



841,919,975 Questioned Costs
706,880,198 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

7 reports with 22 recommendations with Funds Put to Better Use

- Funds to Be Put to Better Use \$2,539,619,164

Issued this period

2 reports with 2 recommendations with Funds Put to Better Use

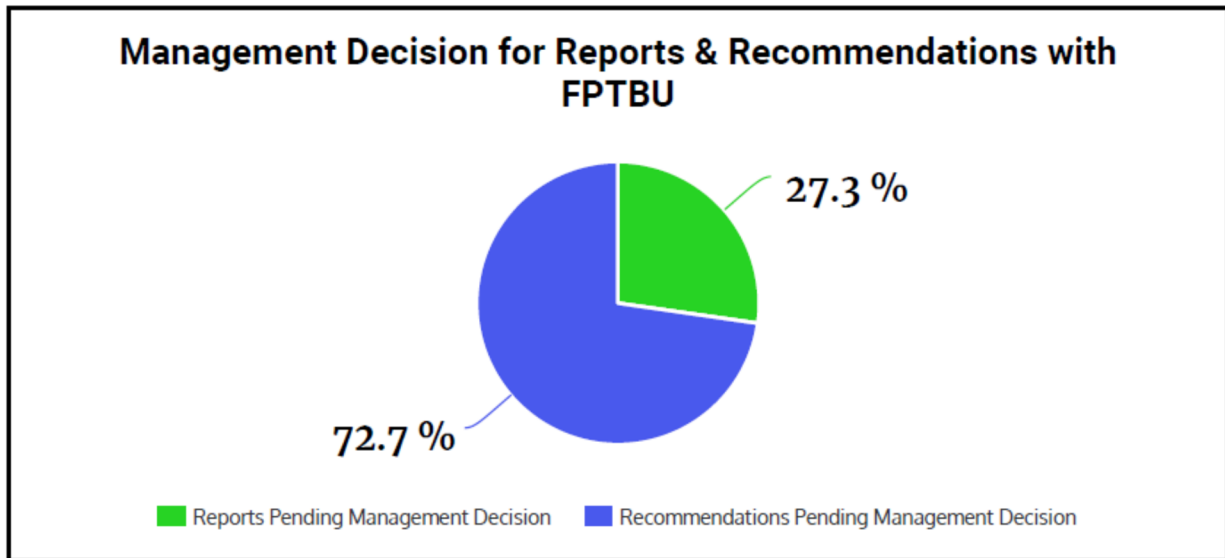
- Funds to Be Put to Better Use \$211,236,950



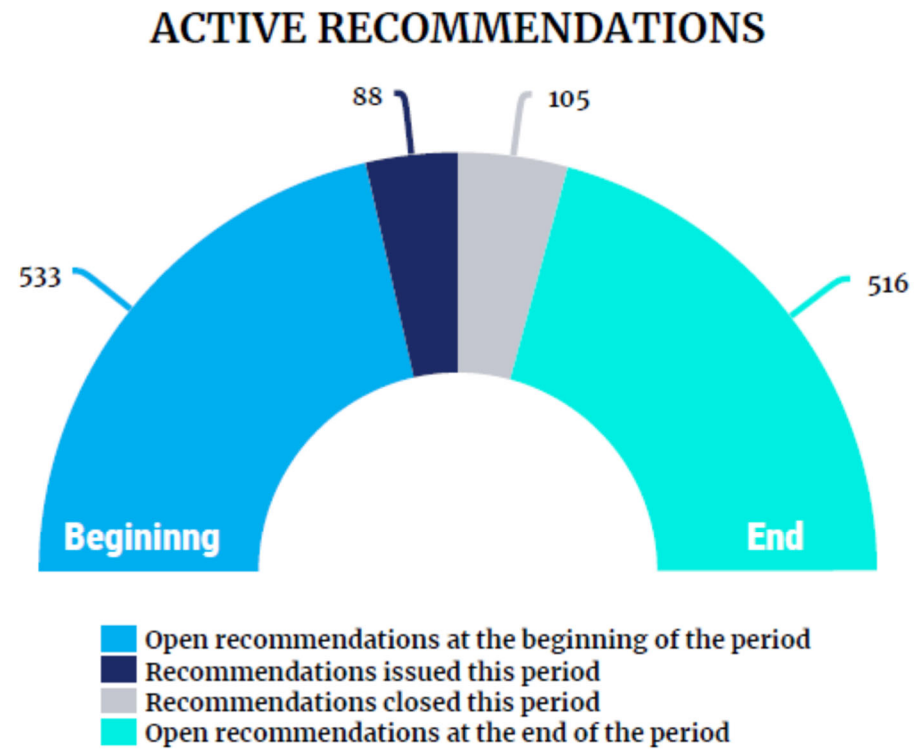
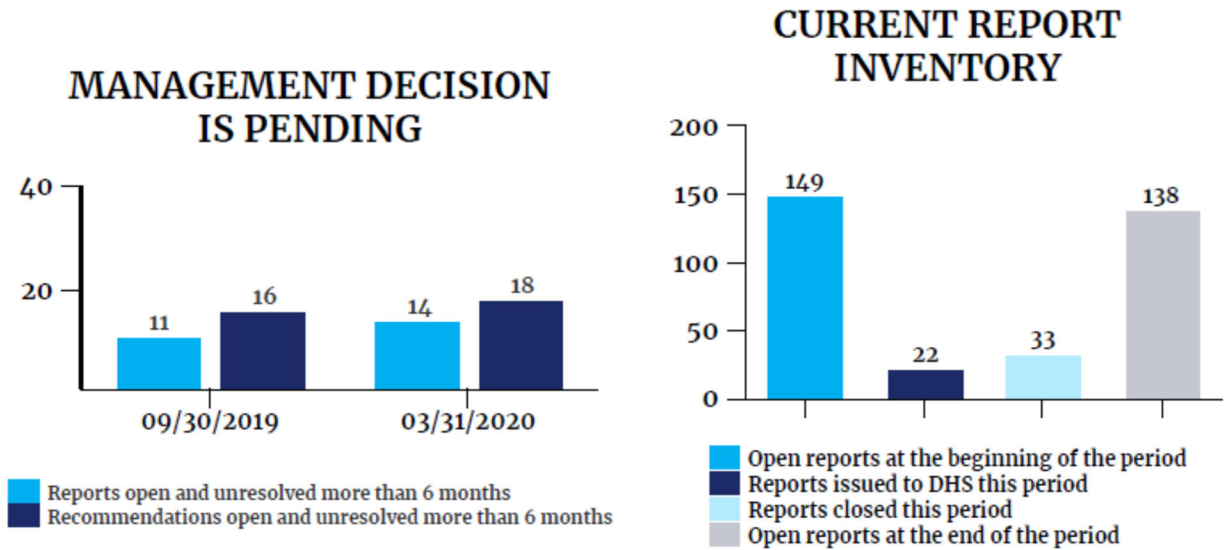
9 Reports with
24 Recommendations



2,750,856,114



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	12/16/2011	OIG-12-18	<i>FEMA's Process for Tracking Public Assistance Insurance Requirements</i>	3, 4	FEMA	2
2	5/4/2015	OIG-15-85	<i>DHS Missing Data Needed to Strengthen Its Immigration Enforcement Efforts</i>	1	DSEC	1
3	5/10/2016	OIG-16-87	<i>IT Management Challenges Continue in TSA's Security Technology Integrated Program</i>	5	TSA	1
4	1/12/2017	OIG-17-22	<i>DHS Lacks Oversight of Component Use of Force (Redacted)</i>	1	SEC, DSEC, COS	1
5	9/27/2017	OIG-17-112	<i>Covert Testing of TSA's Checkpoint Screening Effectiveness</i>	6	TSA	1
6	10/24/2017	OIG-18-04	<i>(U) FAMS' Contribution to Aviation Transportation Security Is Questionable</i>	2, 3, 4	TSA	3
7	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
8	4/26/2018	OIG-18-62	<i>Victor Valley Wastewater Reclamation Authority, California, Provided FEMA Incorrect Information for Its \$33 Million Project</i>	1	FEMA	1
9	9/19/2018	OIG-18-77	<i>Lack of Planning Hinders Effective Oversight and Management of ICE's Expanding 287(g) Program</i>	3	ICE	1
10	2/13/2019	OIG-19-21	<i>Covert Testing of Access Controls to Secure Airport Areas</i>	2	TSA	1
11	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
12	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
13	9/23/2019	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	FEMA	1
14	9/30/2019	OIG-19-66	<i>FEMA Did Not Sufficiently Safeguard Use of Transportation Assistance Funds</i>	1, 3	FEMA	2
					Total	18

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-10-11	<i>Independent Auditors' Report on DHS' FY 2009 Financial Statements and Internal Control Over Financial Reporting</i>	2	\$0	\$0	USCG
2	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
3	OIG-11-92	<i>Efficacy of Customs and Border Protection's Bonding Process</i>	1	\$0	\$0	CBP
4	OIG-12-07	<i>Independent Auditors' Report on DHS' FY 2011 Integrated Financial Statements and Internal Control over Financial Reporting</i>	5	\$0	\$0	FEMA, USCG
5	OIG-13-20	<i>Independent Auditors' Report on DHS FY 2012 Consolidated Financial Statements and Report on Internal Control Over Financial Reporting</i>	16	\$0	\$0	FEMA, ICE, OCIO-OCFO, USCG
6	OIG-13-119	<i>CBP's and USCG's Controls Over Exports Related to Foreign Military Sales</i>	1	\$0	\$0	CBP
7	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

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-14-132	<i>Audit of Security Controls for DHS Information Technology Systems at Dallas/Fort Worth International Airport</i>	1	\$0	\$0	TSA
9	OIG-14-142	<i>(U) Vulnerabilities Exist in TSA's Checked Baggage Screening Operations</i>	1	\$0	\$0	TSA
10	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
11	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
12	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, CISA, USCG
13	OIG-15-29	<i>Security Enhancements Needed to the TSA PreCheck™ Initiative</i>	3	\$0	\$0	TSA
14	OIG-15-38	<i>Science and Technology Directorate Needs to Improve its Contract Management Procedures</i>	1	\$0	\$0	S&T
15	OIG-15-45	<i>Allegations of Granting Expedited Screening through TSA PreCheck Improperly (OSC File No. DI-14-3679)</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.
16	OIG-15-80	<i>DHS Should Do More to Reduce Travel Reservation Costs</i>	1	\$0	\$0	CFO
17	OIG-15-88	<i>Audit of Security Controls for DHS Information Technology Systems at San Francisco International Airport</i>	1	\$0	\$0	TSA
18	OIG-15-94	<i>Department of Homeland Security's FY 2014 Compliance with the Improper Payments Elimination and Recovery Act of 2010 (Revised)</i>	1	\$0	\$0	CFO
19	OIG-15-107	<i>New York's Management of Homeland Security Grant Program Awards for Fiscal Years 2010-12</i>	4	\$24,515,817	\$0	FEMA
20	OIG-15-108-IQO	<i>Oversight Review of the Department of Homeland Security National Protection and Programs Directorate Internal Affairs Division</i>	1	\$0	\$0	CISA
21	OIG-15-112	<i>Follow-up to Management Alert - U.S. Immigration and Customs Enforcement's Facility, San Pedro, California</i>	1	\$0	\$0	ICE
22	OIG-15-128-D	<i>FEMA's Process for Selecting Joint Field Offices Needs Improvement</i>	1	\$0	\$1,553,000	FEMA
23	OIG-15-140	<i>DHS Can Strengthen Its Cyber Mission Coordination Efforts</i>	1	\$0	\$0	PLCY

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-16-06	<i>Fiscal Year 2015 Financial and Internal Controls Audit</i>	15	\$0	\$0	CFO, DHS, FEMA, MGMT, CISA, USCG
25	OIG-16-47	<i>FEMA Does Not Provide Adequate Oversight of Its National Flood Insurance Write Your Own Program</i>	1	\$0	\$0	FEMA
26	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
27	OIG-16-75	<i>CBP Needs Better Data to Justify Its Criminal Investigator Staffing</i>	5	\$0	\$0	CBP
28	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
29	OIG-16-87	<i>IT Management Challenges Continue in TSA's Security Technology Integrated Program</i>	8	\$0	\$0	TSA
30	OIG-16-88	<i>Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010</i>	1	\$0	\$0	CFO
31	OIG-16-91	<i>TSA Oversight of National Passenger Rail System Security</i>	2	\$0	\$0	OGC, 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.
32	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
33	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
34	OIG-16-123	<i>CBP's Office of Professional Responsibility's Privacy Policies and Practices</i>	1	\$0	\$0	CBP
35	OIG-16-127-D	<i>FEMA Can Enhance Readiness with Management of Its Disaster Incident Workforce</i>	1	\$0	\$0	FEMA
36	OIG-16-139-D	<i>FEMA Acquisition of a Joint Field Office for DR-4223 in Austin, Texas</i>	2	\$0	\$0	FEMA
37	OIG-17-01	<i>USSS Faces Challenges Protecting Sensitive Case Management Systems and Data</i>	1	\$0	\$0	USSS
38	OIG-17-03	<i>AMO and Coast Guard Maritime Missions Are Not Duplicative, But Could Improve with Better Coordination</i>	2	\$0	\$0	CBP, ICE, MGMT, USCG
39	OIG-17-09	<i>DHS Drug Interdiction Efforts Need Improvement</i>	1	\$0	\$0	MGMT
40	OIG-17-10	<i>The Secret Service Has Taken Action to Address the Recommendations of the Protective Mission Panel</i>	4	\$0	\$0	USSS

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.
41	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, CISA, USCG, USSS
42	OIG-17-14	<i>Summary Report on Audits of Security Controls for TSA Information Technology Systems at Airports</i>	1	\$0	\$0	TSA
43	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>	2	\$23,785,177	\$0	FEMA
44	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
45	OIG-17-38-D	<i>FEMA Needs to Improve Its Oversight of the Sheltering and Temporary Essential Power</i>	2	\$0	\$0	FEMA
46	OIG-17-49	<i>Review of Domestic Sharing of Counterterrorism Information</i>	6	\$0	\$0	COS, CRCL, DSEC, I&A, OGC, PRIV, SEC
47	OIG-17-51	<i>ICE Deportation Operations</i>	4	\$0	\$0	ICE
48	OIG-17-56	<i>DHS Tracking of Visa Overstays is Hindered by Insufficient Technology</i>	2	\$0	\$0	MGMT

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.
49	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	CFO
50	OIG-17-74-IQO	<i>Oversight Review of the US Coast Guard Investigative Service</i>	6	\$0	\$0	USCG
51	OIG-17-101	<i>Improvements Needed to Promote DHS Progress toward Accomplishing Enterprise-wide Data Goals</i>	1	\$0	\$0	I&A, MGMT
52	OIG-17-112	<i>Covert Testing of TSA's Checkpoint Screening Effectiveness</i>	5	\$0	\$0	TSA
53	OIG-17-114	<i>CBP's IT Systems and Infrastructure Did Not Fully Support Border Security Operations</i>	1	\$0	\$0	CBP
54	OIG-17-115-MA	<i>Management Alert - Security and Safety Concerns at Border Patrol Stations in the Tucson Sector</i>	1	\$0	\$0	CBP
55	OIG-18-05	<i>DHS' Controls Over Firearms and Other Sensitive Assets</i>	1	\$0	\$0	MGMT
56	OIG-18-07	<i>DHS Needs a More Unified Approach to Immigration Enforcement and Administration</i>	1	\$0	\$0	SEC, DSEC, COS

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.
57	OIG-18-10	<i>Biennial Report of DHS' Implementation of the Cybersecurity Act of 2015</i>	1	\$0	\$0	CISA
58	OIG-18-16	<i>Independent Auditors' Report on DHS' FY 2017 Financial Statements and Internal Control over Financial Reporting</i>	42	\$0	\$0	CBP, DHS, FEMA, USCG, USSS
59	OIG-18-18	<i>Management Alert - CBP's Use of Examination and Summons Authority Under 19 U.S.C. § 1509</i>	1	\$0	\$0	CBP
60	OIG-18-36	<i>ICE Faces Challenges to Screen Aliens Who May Be Known or Suspected Terrorists (REDACTED)</i>	2	\$0	\$0	ICE
61	OIG-18-38	<i>Unsupported Payments Made to Policyholders Who Participated in the Hurricane Sandy Claims Review Process</i>	7	\$0	\$0	FEMA
62	OIG-18-51	<i>Department-wide Management of the HSPD-12 Program Needs Improvement</i>	1	\$0	\$0	DHS
63	OIG-18-57	<i>Fiscal Year 2016 Audit of the DHS Bankcard Program Indicates Moderate Risk Remains</i>	1	\$0	\$0	CFO

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.
64	OIG-18-62	<i>Victor Valley Wastewater Reclamation Authority, California, Provided FEMA Incorrect Information for Its \$33 Million Project</i>	1	\$24,843,002	\$0	FEMA
65	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
66	OIG-18-65	<i>Special Report - Certain Findings Relating to the OIG's Investigation of Allegations Involving FLETC Senior Officials</i>	1	\$0	\$0	MGMT
67	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
68	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
69	OIG-18-71	<i>FEMA Paid Employees Over the Annual Premium Pay Cap</i>	3	\$0	\$0	FEMA
70	OIG-18-72	<i>Department of Homeland Security's FY 2017 Compliance with the Improper Payments Elimination and Recovery Act of 2010</i>	2	\$0	\$0	CFO

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-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	COS, DSEC, SEC
72	OIG-18-77	<i>Lack of Planning Hinders Effective Oversight and Management of ICE's Expanding 287(g) Program</i>	2	\$0	\$0	ICE
73	OIG-18-78	<i>USCIS' Medical Admissibility Screening Process Needs Improvement</i>	6	\$0	\$0	USCIS
74	OIG-18-80	<i>Progress Made, but CBP Faces Challenges Implementing a Biometric Capability to Track Air Passengers Departures Nationwide</i>	1	\$0	\$0	CBP
75	OIG-18-81	<i>DHS Support Components Do Not Have Sufficient Processes and Procedures to Address Misconduct</i>	2	\$0	\$0	MGMT
76	OIG-18-83	<i>CBP's International Mail Inspection Processes Need Improvement at JFK International Airport</i>	6	\$0	\$0	CBP
77	OIG-18-85	<i>Management Alert - Observations of FEMA's Debris Monitoring Efforts for Hurricane Irma</i>	3	\$0	\$0	FEMA
78	OIG-18-88	<i>Review of Coast Guard's Oversight of the TWIC Program</i>	2	\$0	\$0	S&T, 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.
79	OIG-18-89	<i>(U) S&T Has Taken Steps to Address Insider Threats, But Management Challenges Remain</i>	3	\$0	\$0	DHS
80	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, CISA, USCG, USSS
81	OIG-19-07	<i>DHS Training Needs for Hiring 15,000 Border Patrol Agents and Immigration Officers</i>	1	\$0	\$0	MGMT
82	OIG-19-08	<i>FEMA's Oversight of the Integrated Public Alert & Warning System (IPAWS)</i>	1	\$0	\$0	FEMA
83	OIG-19-09	<i>FEMA Should Recover \$413,074 of Public Assistance Grant Funds Awarded to Nashville-Davidson County, Tennessee, for a May 2010 Flood.</i>	1	\$362,296	\$0	FEMA
84	OIG-19-10	<i>CBP's Searches of Electronic Devices at Ports of Entry</i>	4	\$0	\$0	CBP
85	OIG-19-11	<i>CBP Did Not Maximize its Revenue Collection Efforts for Delinquent Debt Owed from Importers</i>	1	\$0	\$0	CBP
86	OIG-19-15	<i>The Federal Protective Service Has Not Managed Overtime Effectively</i>	1	\$1,768,768	\$0	CISA

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.
87	OIG-19-17	<i>FAMS' Contribution to International Flight Security is Questionable</i>	2	\$0	\$394,000,000	TSA
88	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
89	OIG-19-19	<i>DHS Needs to Improve the Process for Identifying Acquisition Planning Capability Needs</i>	1	\$0	\$0	COS, DSEC, SEC
90	OIG-19-20	<i>Issues Requiring Action at the Essex County Correctional Facility in Newark, New Jersey</i>	1	\$0	\$0	ICE
91	OIG-19-21	<i>Covert Testing of Access Controls to Secure Airport Areas</i>	2	\$0	\$0	TSA
92	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
93	OIG-19-23	<i>Border Patrol Needs a Staffing Model to Better Plan for Hiring More Agents</i>	2	\$0	\$0	CBP
94	OIG-19-24	<i>Progress Made, But Additional Efforts are Needed to Secure the Election Infrastructure</i>	4	\$0	\$0	CISA
95	OIG-19-28	<i>ICE Faces Barriers in Timely Repatriation of Detained Aliens</i>	4	\$0	\$0	ICE

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.
96	OIG-19-31	<i>Oregon's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2013 through 2015</i>	9	\$1,227,325	\$0	FEMA
97	OIG-19-32	<i>Management Alert - FEMA Did Not Safeguard Disaster Survivors' Sensitive Personally Identifiable Information (REDACTED)</i>	2	\$0	\$0	PRIV
98	OIG-19-35	<i>TSA Needs to Improve Efforts to Retain, Hire, and Train Its Transportation Security Officers</i>	1	\$0	\$0	TSA
99	OIG-19-36	<i>Missouri's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2012 through 2015</i>	4	\$0	\$0	FEMA
100	OIG-19-40	<i>Data Quality Improvements Needed to Track Adjudicative Decisions</i>	6	\$0	\$0	USCIS
101	OIG-19-41	<i>Special Report: Review Regarding DHS OIG's Retraction of Thirteen Reports Evaluating FEMA's Initial Response to Disasters</i>	2	\$0	\$0	OIG

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.
102	OIG-19-42	<i>DHS Needs to Address Oversight and Program Deficiencies before Expanding the Insider Threat Program</i>	4	\$0	\$0	DHS
103	OIG-19-43	<i>Department of Homeland Security's FY 2018 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments</i>	1	\$0	\$0	CFO
104	OIG-19-46	<i>Management Alert - DHS Needs to Address Dangerous Overcrowding Among Single Adults at El Paso Del Norte Processing Center</i>	1	\$0	\$0	DHS
105	OIG-19-47	<i>Concerns about ICE Detainee Treatment and Care at Four Detention Facilities</i>	1	\$0	\$0	ICE
106	OIG-19-48	<i>DHS Needs to Improve Its Oversight of Misconduct and Discipline</i>	7	\$0	\$0	MGMT
107	OIG-19-49	<i>CBP's Global Entry Program Is Vulnerable to Exploitation</i>	4	\$0	\$0	CBP
108	OIG-19-50	<i>Inadequate Oversight of Low Value DHS Contracts</i>	1	\$0	\$0	MGMT

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.
109	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
110	OIG-19-53	<i>Management Alert - CBP Did Not Adequately Protect Employees from Possible Fentanyl Exposure</i>	1	\$0	\$0	CBP
111	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
112	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
113	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>	4	\$0	\$0	ICE
114	OIG-19-58	<i>FEMA's Longstanding IT Deficiencies Hindered 2017 Response and Recovery Operations</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.
115	OIG-19-59	<i>S&T Is Not Effectively Coordinating Research and Development Efforts across DHS</i>	3	\$0	\$0	S&T
116	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
117	OIG-19-62	<i>DHS Needs to Improve Cybersecurity Workforce Planning</i>	2	\$0	\$0	MGMT
118	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>	5	\$0	\$0	FEMA
119	OIG-19-66	<i>FEMA Did Not Sufficiently Safeguard Use of Transportation Assistance Funds</i>	1	\$0	\$0	FEMA
120	OIG-19-67	<i>Limitations of CBP OFO's Screening Device Used to Identify Fentanyl and Other Narcotics</i>	4	\$0	\$0	CBP
Total			437	\$128,240,013	\$395,553,00	

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

	Date Issued	Report Number	Report Title	Total Questioned Costs^(a)	Unsupported Costs^(b)	Funds to be Put to Better Use^(c)
1	11/8/2019	OIG-20-01	<i>Review of Box Elder County, Utah's Procurement Policies and Procedures for Disaster No. 4311-DR-UT, Grant No. 003-99003-00</i>	\$0	\$0	\$0
2	11/18/2009	OIG-20-02	<i>Major Management and Performance Challenges Facing the Department of Homeland Security</i>	\$0	\$0	\$0
3	11/18/2019	OIG-20-03	<i>Independent Auditors' Report on DHS' FY 2019 Financial Statements and Internal Control over Financial Reporting</i>	\$0	\$0	\$0
4	11/22/2019	OIG-20-04	<i>Audit of DHS Fiscal Year 2017 Purchase and Travel Card Programs</i>	\$43,508	\$42,929	\$0
5	11/22/2019	OIG-20-05	<i>CBP, ICE, TSA, and Secret Service Have Taken Steps to Address Illegal and Prescription Opioid Use</i>	\$0	\$0	\$0
6	11/27/2019	OIG-20-06	<i>DHS Lacked Technology Needed to Successfully Account for Separated Migrant Families</i>	\$0	\$0	\$0
7	12/16/2019	OIG-20-07	<i>Lack of Internal Controls Could Affect the Validity of CBP's Drawback Claims</i>	\$0	\$0	\$0

Appendix 5 Reports Issued (Continued)

	Date Issued	Report Number	Report Title	Total Questioned Costs ^(a)	Unsupported Costs ^(b)	Funds to be Put to Better Use ^(c)
8	12/16/2019	OIG-20-08	<i>Refugio County, Texas, Has Implemented Adequate Procurement Policies, Procedures, and Business Practices to Manage Its FEMA Grant</i>	\$0	\$0	\$0
9	1/2/2020	OIG-20-09	<i>DHS Confirmed It Has Applied Lessons Learned in the Latest Financial System Modernization Effort</i>	\$0	\$0	\$0
10	2/4/2020	OIG-20-10	<i>Risk Assessment of FEMA's Grant Closeout</i>	\$0	\$0	\$0
11	2/21/2020	OIG-20-11	<i>Weld County, Colorado FEMA Grant Award, Disaster No. 4145-DR-CO, Applicant No. 123-99123-00</i>	\$0	\$0	\$0
12	2/18/2020	OIG-20-12	<i>Aransas County, Texas, Needs Continued Assistance and Monitoring to Ensure Proper Management of Its FEMA Grant</i>	\$0	\$0	\$29,236,950
13	2/18/2020	OIG-20-13	<i>U.S. Immigration and Customs Enforcement's Criminal Alien Program Faces Challenges</i>	\$0	\$0	\$0
14	2/24/2020	OIG-20-14	<i>Verification Review of the City of Evans, Colorado</i>	\$0	\$0	\$0
15	2/26/2020	OIG-20-15	<i>FEMA Purchased More Manufactured Housing Units Than It Needed in Texas After Hurricane Harvey</i>	\$0	\$0	\$182,000,000

Appendix 5 Reports Issued (Continued)

	Date Issued	Report Number	Report Title	Total Questioned Costs ^(a)	Unsupported Costs ^(b)	Funds to be Put to Better Use ^(c)
16	2/28/2020	OIG-20-16	<i>DHS Should Seek a Unified Approach when Purchasing and Using Handheld Chemical Identification Devices</i>	\$0	\$0	\$0
17	2/27/2020	OIG-20-17	<i>FEMA Should Recover \$5.57 Million in Grant Funds Awarded to Frasier Meadows Manor, Inc., Boulder, Colorado</i>	\$4,175,706	\$0	\$0
18	3/18/2020	OIG-20-18	<i>United States Secret Service Expenses Incurred at Trump Turnberry (LES)</i>	\$0	\$0	\$0
19	3/24/2020	OIG-20-19	<i>PALMS Funding and Payments Did Not Comply with Federal Appropriations Law</i>	\$0	\$0	\$0
20	3/23/2020	OIG-20-20	<i>FEMA's Advance Contract Strategy for Disasters in Puerto Rico</i>	\$0	\$0	\$0
21	3/27/2020	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>	\$30,605,181	\$0	\$0
22	3/26/2020	OIG-20-22	<i>Capacity Audit of FEMA Grant Funds Awarded to the Puerto Rico Department of Housing</i>	\$0	\$0	\$0
Total				\$34,824,395	\$42,929	\$211,236,950

Appendix 5

Reports Issued (Continued)

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

	Date Issued	Report Number	Report Title	OIG Recommended Recovery (Federal Share)	Amount DHS Agreed to Recover (Disallow)	Amount DHS Will Not Recover (Allowed)	Amount DHS Recovered/Deobligated
1	OIG-14-150-D	9/19/2014	<i>FEMA and the State of Louisiana Need to Accelerate the Funding of \$812 Million in Hazard Mitigation Grant Program Funds and Develop a Plan to Close Approved Projects</i>	\$812,238,776	\$0	\$722,682,073	\$0
2	OIG-15-107	6/9/2015	<i>New York's Management of Homeland Security Grant Program Awards for Fiscal Years 2010-12</i>	\$42,844,265	\$0	\$42,844,265	\$0
3	OIG-18-08	10/30/2017	<i>FEMA and California Need to Assist CalRecycle, a California State Agency, to Improve Its Accounting of \$230 Million in Disaster Costs</i>	\$172,400,41	\$32,737,231	\$172,400,413	\$32,737,231
4	OIG-18-17	11/16/2017	<i>Napa State Hospital, California, Should Improve the Management of Its \$6.7 Million FEMA Grant</i>	\$4,788,492	\$0	\$4,788,492	\$0

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

	Date Issued	Report Number	Report Title	OIG Recommended Recovery (Federal Share)	Amount DHS Agreed to Recover (Disallow)	Amount DHS Will Not Recover (Allowed)	Amount DHS Recovered/ Deobligated
5	OIG-18-62	4/26/2018	<i>Victor Valley Wastewater Reclamation Authority, California, Provided FEMA Incorrect Information for Its \$33 Million Project</i>	\$4,527,346	\$0	\$4,527,346	\$0
6	OIG-19-06	11/28/2018	<i>FEMA Should Disallow \$22.3 Million in Grant Funds Awarded to the Chippewa Cree Tribe of the Rocky Boy's Indian Reservation, Montana</i>	\$22,318,110	\$2,463,988	\$19,854,122	\$2,463,988
7	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>	\$9,470	\$0	\$9,470	\$0
8	OIG-19-12	12/4/2018	<i>FEMA Should Recover \$3,061,819 in Grant Funds Awarded to Jackson County, Florida</i>	\$2,296,365	\$107,713	\$2,296,365	\$107,713

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

	Date Issued	Report Number	Report Title	OIG Recommended Recovery (Federal Share)	Amount DHS Agreed to Recover (Disallow)	Amount DHS Will Not Recover (Allowed)	Amount DHS Recovered/Deobligated
9	OIG-20-04	11/21/2019	<i>Audit of DHS Fiscal Year 2017 Purchase and Travel Card Programs</i>	\$1,678	\$0	\$1,678	\$0
10	OIG-20-17	2/27/2020	<i>FEMA Should Recover \$5.57 Million in Grant Funds Awarded to Frasier Meadows Manor, Inc., Boulder, Colorado</i>	\$4,175,706	\$0	\$4,175,706	\$0
11	OIG-20-12	2/18/2020	<i>Aransas County, Texas, Needs Continued Assistance and Monitoring to Ensure Proper Management of Its FEMA Grant</i>	\$29,236,950	\$0	\$29,236,950	\$0
Totals				\$1,094,837,571	\$35,308,932	\$1,002,816,880	\$35,308,932

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 reporting period, we contracted with Cotton & Company LLP to conduct a performance audit, *Management of FEMA Public Assistance Grant Funds Awarded to the Sewerage and Water Board of New Orleans Related to Hurricanes Katrina, Isaac, and Gustav* (OIG-20-21), to determine whether the New Orleans Board accounted for and expended funds in accordance with Federal regulations and FEMA guidelines. The audit found that the Board did not have an adequate accounting system and did not spend grant funds in compliance with applicable Federal laws and regulations as well as FEMA guidelines. In addition to finding the Board’s accounting records reflected actual disaster expenditure of \$133.9 million less than its request for cost reimbursement, we questioned \$30,605,181 in force account costs.

Questioned Costs
\$30,605,181

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 or of an OIG during and prior to the current reporting period.

Peer Review Conducted of DHS OIG Audit Operations

On August 27, 2018, the U.S. Environmental Protection Agency OIG completed a peer review of DHS OIG audit operations for the fiscal year ending September 30, 2017. Of the four recommendations included in their System Review Report, three have been closed. The Office of Audits (OA) continues to implement corrective actions to address the remaining open recommendation. OA and the Office of Integrity and Quality Oversight (IQO) will soon test the control environment to assess the effectiveness of the corrective actions. The following table shows details on the status of the corrective actions.

#	Recommendation	Status
1	Identify the root cause for the departures identified from GAGAS in audit planning, assessment of evidence, supervision, indexing and reporting disclosures for the sampled Emergency Management Oversight assignment, as well as the other seven terminated assignments.	<p>This recommendation is resolved and closed.</p> <p>The Assistant Inspector General for Special Reviews and Evaluations spearheaded and completed this review in May 2019 to, in part, address this recommendation and develop additional recommendations aimed at improving OA’s control environment. Congress and the Council of the Inspectors General on Integrity and Efficiency (CIGIE) were briefed on the results of this report, as well as planned corrective actions. OA has also implemented various corrective actions, including revising its policies and procedures and establishing a Quality Management and Training Branch.</p>
2	Update its policies and procedures as necessary to address the deficiencies.	<p>This recommendation is resolved and closed.</p> <p>On November 14, 2019, OA distributed to all employees its updated audit manual, which OA is supplementing with job aids, training, and other materials. This information is posted continually on OA’s newly designed SharePoint site. All staff received training on the revised audit manual and completed job aids in January 2020.</p> <p>OA is evaluating the effectiveness of its corrective actions to address deficiencies as part of its internal in-process quality reviews (IPQR). These IPQRs serve as a primary means by which OA tests the effectiveness of the revised audit manual and associated training provided to the staff.</p>

Appendix 8

Peer Review Results (Continued)



#	Recommendation	Status
3	Verify that changes to the DHS OIG system of quality control, and the integration of the EMO into the Office of Audit, resolve the deficiencies in the areas of audit planning, assessment of evidence, supervision, indexing and reporting disclosures.	<p>This recommendation is resolved and open.</p> <p>IQO reviewed all 47 issued FY 2018 legacy OA and Office of Emergency Management Oversight (EMO) audit reports. Through the review, IQO identified opportunities for OA to augment its policies and procedures, which OA has addressed in its updated audit manual. OA has also established a Quality Management and Training Branch to provide additional quality oversight of audit work. Lastly, IQO, which provides quality assurance for OA products, has changed its staffing structure to ensure greater stability. OA's Quality Management and Training Branch and IQO will continue to perform quality assurance reviews related to OA's control environment.</p> <p>Estimated completion: Ongoing</p>
4	Schedule an off-cycle peer review with the Council of the Inspectors General on Integrity and Efficiency to verify that changes to the DHS OIG system of quality control provides reasonable assurance of conformance with GAGAS.	<p>This recommendation is resolved and closed.</p> <p>The aforementioned ongoing corrective actions were delayed by the integration of various OIG offices into one OA, as well as the most recent Government furlough. According to CIGIE's audit peer review schedule for 2020-2022, the next peer review of DHS OIG is scheduled for September 2020. Because corrective actions are ongoing, OA will wait for the upcoming on-cycle review rather than schedule an off-cycle review. OIG will coordinate with CIGIE, as necessary.</p>

Outstanding Recommendations from Previous Peer Reviews of Audit Operations

DHS OIG does not have any outstanding recommendations from any previous peer reviews conducted of or by DHS OIG other than those listed.

Investigative Operations

During this SAR period, the Housing and Urban Development, Office of Inspector General initiated a peer review of our investigative operations. The peer review is ongoing and we will summarize the results of the review in a future SAR.

In February 2020, DHS OIG completed its required peer review of the Social Security Administration, Inspector General's Investigative Operations. A compliant rating was issued with no report recommendations.

Appendix 9

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

	Affected Agency	Allegation
1	CBP	We investigated five CBP officials (SES) and a CBP manager (GS-15) for violating CBP policy and the <i>Hatch Act</i> . We found that the allegations were unsubstantiated.
2	ICE	We investigated an HSI official (SES) and an HSI manager (GS-15) for allowing an employee to remain in a national security designated position after the revocation of the employee's security clearance and for directing subordinates to create a new position for the employee despite the risk to national security. We were unable to substantiate the allegation that placing the employee in a new position posed a risk to national security. We found that the official and the manager terminated the employee's access to national security and sensitive information while the employee remained in the position, pending placement into another position that did not require a security clearance.
3	DHS	We investigated a former DHS official (SES) for conflicts of interest and procurement irregularities. We found that the allegations were unsubstantiated.
4	DHS	We investigated a DHS OIG manager (GS-15) and a DHS OIG employee for hiring the employee without the proper qualifications and required security clearance. We found that the allegations were unsubstantiated.
5	DHS	We investigated a DHS OIG manager (GS-15) for engaging in improper discussions about a DHS OIG investigation with the subject of the investigation. We found that the allegations were unsubstantiated.
6	CBP	We investigated two CBP officials (SES) for misuse of Government Owned Vehicles and personnel. We found that the allegations were unsubstantiated.
7*	ICE	We investigated an HSI official (SES) and an HSI employee for assuming an investigation without legal authority, without the knowledge or approval of prosecutorial entities and for causing harm to the investigation. We determined that the employees involved HSI into the local investigation without the knowledge of either the local or Federal prosecutors. However, we did not substantiate that the employees acted improperly by getting involved, or that their involvement caused irreparable harm to the investigation. We referred the investigation to DHS for administrative action, if any, as it deemed necessary.
8*	DHS	A DHS OIG manager (GS-15) for misuse of Government-funded property. We found that the manager used the property after authorization from a supervisor who never directed the manager to cease usage. We referred this matter to the USAO on July 23, 2019, and it was declined for prosecution on the same date.
Total: 8		

* Previously, these investigations were erroneously listed in the table on page 16.

Appendix 10

Acronyms and Abbreviations

AFG	Assistance to Firefighters Grant
AMO	Air and Marine Operations
CBP	U.S. Customs and Border Protection
CBPO	Customs and Border Protection Officer
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
DSEC	Deputy Secretary
e3	ENFORCE 3
EMO	Office of Emergency Management Oversight
FAMS	Federal Air Marshal Service
FEMA	Federal Emergency Management Agency
FLETC	Federal Law Enforcement Training Centers
FPS	Federal Protective Service
FPTBU	Funds to be Put to Better Use
GAGAS	Generally Accepted Government Auditing Standards
GONE	<i>Grants Oversight and New Efficiency Act of 2016</i>
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
INV	Office of Investigations
IPAWS	Integrated Public Alert & Warning System
IPQR	in-process quality reviews
IQO	Office of Integrity and Quality Oversight
IT	information technology
JFK	John F. Kennedy International Airport
MGMT	Directorate for Management
MHU	manufactured housing unit
OA	Office of Audits
OCFO	Office of the Chief Financial Officer
OCIO	Office of the Chief Information Officer
OFO	Office of Field Operations
OGC	Office of General Counsel
OIG	Office of Inspector General
OLA	Office of Legislative Affairs
OM	Office of Management
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
PALMS	Performance and Learning Management System
PLCY	Office of Strategy, Policy, and Plans
PRIV	Privacy Office

Appendix 10

Acronyms and Abbreviations (Continued)

QC	Questioned Costs
S&T	Science and Technology Directorate
SAFER	Staffing for Adequate Fire and Emergency Response
SAR	semiannual report
SEC	Secretary
Secret Service	United States Secret Service
SES	Senior Executive Service
SRE	Office of Special Reviews and Evaluations
TSA	Transportation Security Administration
TWIC	Transportation Worker Identification Credential
(U)	Unclassified
UC	Unsupported Costs
USAO	U.S. Attorney's Office
U.S.C.	United States Code
USCG	United States Coast Guard
USCIS	U.S. Citizenship and Immigration Services
USSS	United States Secret Service
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.

Requirement:	Pages
Matters Referred to Federal Prosecutorial Authorities	4
Report of Whistleblower Retaliation	5
Recommendations with Significant Problems	Nothing to Report
Summary of Significant OIG Activities	9 – 17
Review of Legislation and Regulations	18
Reports with Questioned Costs	19
Reports Recommending that Funds Be Put to Better Use	20
Summary of Reports in which No Management Decision Was Made	21
Prior Recommendations Not Yet Implemented	22 – 38
List of Audit Reports	39 – 42
Peer Review Results	47
Closed Investigations Involving Senior Government Employees Not Disclosed to the Public	49
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

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