Homeland
Security

ANNUAL
WORK PLAN

Office of Inspector General

October 1, 2022 – September 30, 2023

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Letter from the Inspector General

October 31, 2022

I am pleased to present the Department of Homeland Security (DHS) Office of Inspector General Fiscal Year 2023 Work Plan. When determining which audits, inspections, and evaluations to include in our Work Plan, we independently considered the top performance and management challenges facing the Department, the Department's Strategic Plan, oversight work by the Government Accountability Office, and input from Congress, and DHS senior leadership.

In this year's plan, we describe our oversight projects, organized by performance and management challenge. The FY 2023 major management and performance challenges facing DHS are:

1. Countering Terrorism and Homeland Security Threats;
2. Coordinating Border Security Efforts and Managing Migrant Surges and Resettlements;
3. Managing Detention Conditions;
4. Securing Cyberspace and Critical Infrastructure;
5. Ensuring Proper Financial Management and Oversight;
6. Ensuring Technology Supports Essential Mission Operations;
7. Improving the Federal Emergency Management Agency's Disaster Assistance and Fraud Prevention; and
8. Strengthening Oversight and Management of Major Systems Acquisition and Procurement.

The projects in this plan are designed to address these challenges. It is important to note that our work plan is not a static document, and our oversight projects may be modified as new challenges and risks for DHS emerge throughout the year.

This plan guides DHS OIG in fulfilling our critically important mission to provide independent oversight and promote excellence, integrity, and accountability within DHS.

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

Introduction

This Fiscal Year 2023 Work Plan describes the audits, inspections, and evaluations the Department of Homeland Security Office of Inspector General intends to conduct during the next fiscal year. This plan also includes DHS OIG's ongoing reviews.

To develop this plan, DHS OIG reviewed the key risks and vulnerabilities facing the Department, which we reported in *MajorManagement and Performance Challenges Facing the Department of Homeland Security* (OIG-22-05), November 5, 2021, and considered the major challenges based on our work in fiscal year 2022. DHS OIG prepares this annual document pursuant to the *Reports Consolidation Act of 2000,* summarizing on-going and mandated projects that will be completed in FY 2023. In addition to identifying the management challenges, DHS OIG reviews and considers its own research and previous oversight work; key strategic documents, such as the DHS Strategic Plan for FY 2020–FY 2024 and the DHS FY 2023 President's Budget request; oversight work from other oversight organizations, including the Government Accountability Office (GAO); and congressional hearings, legislation, and feedback from Members of Congress. Due to the ever-changing priorities at DHS, each month leaders from each of OIG's program offices meet to discuss planned and potential projects. Quarterly, the Office of Audits and the Office of Inspections and Evaluations conduct meetings to assess the highest risk project proposals for approval by the Inspector General.

DHS OIG uses the major management and performance challenges reports as a framework to prioritize oversight efforts. As a result, this work plan is organized by management challenge. Each chapter contains a brief description of a challenge facing the Department, followed by a list of mandated and ongoing oversight projects that directly align with the challenge. The listing for each project includes the project title and a brief summary of its objective.

Challenge 1. Countering Terrorism and Homeland Security Threats

Strategic Goal 1: *Counter Terrorism and Homeland Security Threats*

DHS is challenged to effectively plan and provide adequate guidance, oversight, and monitoring of programs and operations to counter terrorism and homeland security threats and leverage law enforcement unity of effort. In addition, DHS seeks to achieve specific objectives related to countering terrorism and homeland security threats.

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

In addition, DHS continues to face challenges (1) detecting fraudulent travel documentation and deceptive practices to identify and validate domestic and international travelers; (2) screening and vetting individuals to prevent known or suspected terrorists or those with criminal histories from traveling to or within the United States; (3) combatting evasive travel methods to eliminate illicit drugs, crime, violence, and prohibited or counterfeit items; and (4) managing new immigration policies and processes during an unprecedented migrant surge at the southwest border.

To promote transformative change and improve DHS programs and operations, DHS OIG has 14 ongoing and one planned and oversight projects related to countering terrorism and homeland security threats.

Status	Title	Objective	Project Number
Ongoing *Discretionary*	DHS' Use of Commercial Telemetry Data	To determine whether DHS and its components have developed, updated, and adhered to policies related to the use of commercial telemetry data.	21-008-AUD-DHS(a)
Ongoing *Discretionary*	DHS' Use of Cellular Site Simulators	To determine whether DHS and its components have developed, updated, and adhered to policies related to the use of cellular site simulators.	21-008-AUD-DHS

Status	Title	Objective	Project Number
Ongoing *Discretionary*	United States Secret Service Preparation for and Response to the Events of January 6, 2021	To evaluate the Secret Service's preparation for and response to the events of January 6, 2021.	21-025-SRE-DHS
Ongoing *Discretionary*	DHS Law Enforcement Preparation for and Response to the Events at the U.S. Capitol on January 6, 2021	To evaluate DHS law enforcement components' preparation for and response to the events at the U.S. Capitol building on January 6, 2021.	21-025-SRE-DHS(a)
Ongoing *Discretionary*	DHS National Instant Criminal Background Check System (NICS)	To assess DHS' compliance with the NICS.	21-050-AUD-DHS
Ongoing *Discretionary*	DHS' Controls over Separated Employees' Security Clearances and Personal Identity Verification (PIV) Card Access	To determine whether DHS terminated security clearance and PIV card access for separated employees and contractors in accordance with Federal regulations and Department policies.	22-001-AUD-DHS
Ongoing *Discretionary*	U.S. Customs and Border Protection's (CBP) Outbound Inspections at Land Ports of Entry at Southwest Border	To determine the extent CBP uses outbound inspections to prevent the illegal exportation of currency, firearms, explosives, and ammunition at land ports of entry at the southwest border.	22-034-AUD-CBP
Ongoing *Discretionary*	CBP International Mail Enforcement	To determine whether CBP effectively manages international mail facility operations. We will also determine the extent that CBP targets and interdicts inadmissible international mail entering the United States through international mail facilities.	22-039-AUD-CBP
Ongoing *Discretionary*	CBP Firearms and Ammunition Accountability	To determine if CBP established effective internal controls for ensuring accountability of firearms and ammunition.	22-048-AUD-CBP

Status	Title	Objective	Project Number
Ongoing *Discretionary*	DHS' Screening and Arrest of a Suspected Terrorist	To review CBP screening and U.S. Immigration and Customs Enforcement's (ICE) arrest of a suspected terrorist released into the United States.	22-051-ISP-CBP, ICE
Ongoing *Discretionary*	CBP's Use of Closed-Circuit Television Video Cameras and Microphones at Land Ports of Entry	To determine the extent CBP is using closed-circuit television video cameras and microphones at land ports of entry to ensure the safety of the public, employees, and property.	22-058-AUD-CBP
Ongoing *Discretionary*	CBP Outbound Inspections at Land Ports of Entry at the Northern Border	To determine the extent CBP uses outbound inspections to prevent the illegal exportation of currency, firearms, explosives, and ammunition at land ports of entry at the northern border.	22-059-AUD-CBP
Ongoing *Discretionary*	ICE's Efforts to Combat Transnational Criminal Organizations	To determine the extent to which ICE investigates and combats transnational criminal organizations.	22-060-AUD-ICE
Ongoing *Discretionary*	DHS Tracking of OAW Population with Potential Derogatory Records	To assess DHS' identification and resolution for Operation Allies Welcome members with potentially derogatory records.	22-067-ISP-CBP
Ongoing *Mandatory*	CBP's Efforts to Protect its Workforce Against Potential Synthetic Opioid Exposure	To determine whether CBP complied with the requirements of the Synthetic Opioid Exposure Prevention and Training Act.	23-004-AUD-CBP
Ongoing *Discretionary*	DHS' Identification of Import Commodities at High Risk for Trade Based Money Laundering	To determine to what extent ICE and CBP identify and combat import commodities at high risk for trade-based money laundering.	23-007-AUD-ICE, CBP
Planned *Discretionary*	Capping Report from Covert Testing and related Security matters of TSA Reports Issued Between Fiscal Years 2007-2022	To summarize the findings and status of recommendations from prior TSA covert testing and security related audit reports.	AUD-TSA

Challenge 2. Coordinating Border Security Efforts and Managing Migrant Surges and Resettlements

Strategic Goal 2: *Secure U.S. Borders and Approaches*

Migrant surges and refugee resettlements continue to pose significant challenges for DHS. Meanwhile, DHS seeks to achieve specific objectives related to securing U.S. borders and approaches.

CBP apprehended more than 1.6 million migrants illegally crossing the southwest border in FY 2021. These surges in immigration have exposed technology challenges that make it difficult for CBP and ICE personnel to track migrants from apprehension to release or transfer. Technology deficiencies also meant that data was not consistently documented in DHS' systems of record, which can delay DHS from uniting children with families and sponsors, or cause migrants to remain in DHS custody beyond legal time limits.

The United States also experienced a sudden influx of Ukrainian and Afghan citizens requesting entry into the country under unprecedented circumstances. This dramatic change in immigration patterns reconfirmed longstanding staffing issues at CBP and ICE; these components need sufficient staffing to collect complete and accurate data for all individuals who seek to enter the United States. However, screening, vetting, and inspecting all evacuees during the recent Afghanistan crisis was a challenge for CBP. We continue to evaluate CBP's access to critical data to fully vet individuals trying to enter the country.

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

Status	Title	Objective	Project Number
Ongoing *Discretionary*	CBP and ICE Resource Allocations and Succession Planning at the Southwest Border	To determine whether CBP and ICE are properly managing law enforcement staffing resources to accomplish their missions at the southwest border. The team will also determine CBP and ICE's turnover rates and whether these components have sound succession planning for departing officers.	22-011-AUD-CBP, ICE

Status	Title	Objective	Project Number
Ongoing *Discretionary*	DHS Preparations to Provide Long-Term Legal Status to Paroled Afghan Evacuees	To assess DHS' preparations to receive and expedite requests from Afghan evacuees for long-term legal status.	22-021-ISP-USCIS
Ongoing *Discretionary*	Audit of DHS' Technology Procedures and Coordination to Screen and Vet Noncitizens Entering or Resettling in the United States	To determine the effectiveness of DHS' technology, procedures, and coordination to screen and vet noncitizens entering or resettling in the United States.	22-038-AUD-CBP, USCIS
Ongoing *Discretionary*	DHS Policies for Migrants Traveling on Domestic Flights Without Identification	To determine the extent to which the Transportation Security Administration (TSA) ensures migrants traveling on domestic flights provide proof of identification consistent with all other domestic travelers. Also, to determine whether CBP and ICE policies and procedures are adequate to confirm an individual's identity for the documents TSA accepts for domestic travel.	22-044-AUD-DHS
Ongoing *Discretionary*	DHS Tracking Migrants post-release addresses in the U.S.	To determine the extent to which DHS accurately and effectively tracks migrants' post-release addresses in the U.S.	22-054-AUD-CBP, ICE
Ongoing *Discretionary*	U.S. Citizenship and Immigration Services (USCIS) Ongoing Backlog for Applications and Petitions	To determine the extent to which USCIS has established processes to reduce immigration application and petition backlog.	22-062-AUD-USCIS

Status	Title	Objective	Project Number
Planned *Mandatory*	FY 2023 Unannounced Inspections of CBP Holding Facilities	To conduct unannounced inspections of CBP holding facilities to determine whether CBP complies with the *National Standards on Transport, Escort, Detention, and Search* at short-term holding facilities. In addition, we are reviewing how CBP's southwest border sectors decide apprehension outcomes for apprehended migrants.	ISP-CBP
Planned *Discretionary*	Capping report on DHS Management Challenges on the SW Border	To summarize SW border management challenges and identify trends.	AUD-DHS

Challenge 3. Managing Detention Conditions

Strategic Goal 2: *Secure U.S. Borders and Approaches*

DHS is challenged to manage detention conditions. In addition, DHS seeks to achieve specific objectives related to securing U.S. borders and approaches.

Managing its detention system and following safe, orderly, and humane immigration processes continue to be a significant challenge for DHS. The recent surges at the southwest border, as well as the arrival of thousands of Afghan guests and Ukrainian refugees during the past year, have made managing detention conditions even more difficult. Surges result in prolonged detention in short-term facilities, overcrowding, capacity issues, and inconsistent compliance with standards for care at Border Patrol stations. The lack of available beds at ICE detention facilities also contributes to the challenges CBP experiences managing migrants at its facilities. Additionally, DHS continues to struggle with contractor performance and overall compliance with detention standards related to segregation, medical care, and access to legal services.

To promote transformative change and improve DHS programs and operations, DHS OIG has five ongoing and two planned oversight projects related to managing detention conditions.

Status	Title	Objective	Project Number
Ongoing *Mandatory*	Review of FY 2021 Deaths in Custody – CBP and ICE	To review the circumstances related to each death that occurred in CBP and ICE custody during FY 2021 to determine if systemic factors, policies, or processes have played a role in the deaths of individuals in custody.	21-041-ISP-CBP, ICE

Status	Title	Objective	Project Number
Ongoing *Mandatory*	FY 2022 Unannounced Inspections of ICE Adult Detention Facilities	To conduct unannounced inspections of ICE detention facilities to monitor compliance with select standards outlined in ICE's *2008 Performance-Based National Detention Standards* (PBNDS), 2011 PBNDS, or *2019 National Detention Standards* (NDS). We are also conducting a limited review of facility compliance with ICE guidelines for handling the coronavirus disease 2019 (COVID-19) pandemic.	22-005-SRE-ICE
Ongoing *Discretionary*	FY 2022 Unannounced Inspections of CBP Holding Facilities	To conduct unannounced inspections of CBP holding facilities to determine whether CBP complies with the *National Standards on Transport, Escort, Detention, and Search* at short-term holding facilities. In addition, we are reviewing how CBP's southwest border sectors decide apprehension outcomes for apprehended migrants.	22-006-ISP-CBP
Ongoing *Discretionary*	Audit of ICE's Process for Detainee Surgical Procedures	To determine the extent to which ICE processes and authorizes surgical procedures for detainees.	22-019-AUD-ICE
Ongoing *Discretionary*	CBP's Facilities Planning Along the Southwest Border	To determine to what extent CBP assessed and planned its needs for temporary and permanent facilities along the southwest border.	22-046-AUD-CBP
Planned *Mandatory*	FY 2023 Unannounced Inspections of ICE Adult Detention Facilities	To conduct unannounced inspections of ICE detention facilities to monitor compliance with select standards outlined in ICE's 2008 PBNDS, 2011 PBNDS, or 2019 NDS. We will also conduct a limited review of facility compliance with ICE guidelines for handling the COVID-19 pandemic.	ISP-ICE

Status	Title	Objective	Project Number
Planned *Mandatory*	FY 2023 Unannounced Inspections of CBP Holding Facilities	To conduct unannounced inspections of CBP holding facilities to determine whether CBP complies with the *National Standards on Transport, Escort, Detention, and Search* at short-term holding facilities.	ISP-CBP

Challenge 4. Securing Cyberspace and Critical Infrastructure

Strategic Goal 3: *Secure Cyberspace and Critical Infrastructure*

Risks to the Nation's systems and networks continue to increase as security threats evolve and become more sophisticated. The prevalent threat of cyberattacks, including attempts to gain unauthorized access to Government information systems or sensitive data stored and processed by DHS systems, has been identified as one of the major management and performance challenges by the Department, the GAO, and DHS OIG. To proactively address this threat, the President designated DHS as the lead Federal agency to coordinate domestic preparedness and response efforts.

The ever-increasing challenge posed by cyberattacks relates to every aspect of DHS' mission.

In 2021, the DHS Secretary made operationalizing cybersecurity and increasing cybersecurity awareness a top priority for DHS. Other related priorities include applying new security technologies and practices, such as supply chain risk management and zero trust architecture as required by the 2021 Presidential Executive Order[1] and subsequent guidance from the Office of Management and Budget (OMB).[2]

To assist the Department with enhancing cybersecurity capabilities and practices to protect and defend Federal information technology (IT) systems and critical infrastructure, DHS OIG has 12 ongoing and 2 planned and oversight projects.

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[1] Executive Order 14028, *Executive Order on Improving the Nation's Cybersecurity,* May 2021.
[2] OMB-M-21-30, *Protecting Critical Software Through Enhanced Security Measures*, August 2021; OMB-M-21-31, *Improving the Federal Government's Investigative and Remediation Capabilities Related to Cybersecurity Incidents*, August 2021; and OMB M-22-01, *Improving Detection of Cybersecurity Vulnerabilities and Incidents on Federal Government Networks*, October 2021.

Status	Title	Objective	Project Number
Ongoing *Discretionary*	Joint Department of Defense (DoD)/DHS Audit of the of United States Coast Guard's Compliance with Cybersecurity Controls for DoD	To determine whether the Coast Guard is in compliance with controls to protect Coast Guard systems and networks used and operated on the DoD Information Network in accordance with Federal and applicable agency cybersecurity requirements.	21-034-AUD-USCG
Ongoing *Discretionary*	DHS/National Security Agency Review of Efforts to Prevent Cyberattacks	To assess the actions taken by DHS in advance of, and in connection with, recent intrusions into U.S. Government and private networks.	21-044-AUD-CISA
Ongoing *Discretionary*	Audit of Access Controls at the Federal Emergency Management Agency (FEMA)	To determine the extent to which FEMA is applying information technology access controls to restrict unnecessary access to systems and information.	22-016-AUD-FEMA
Ongoing *Discretionary*	Audit of TSA's Emergency Security Directives in 2021	To determine whether TSA's 2021 emergency security directives addressed known cyber threats and stakeholder concerns and strengthened pipeline security.	22-017-AUD-CISA-TSA
Ongoing *Discretionary*	DHS Mobile Device Management and Security	To determine whether FEMA secures its mobile devices to safeguard information accessed, stored, and processed on mobile devices.	22-020-AUD-DHS
Ongoing *Discretionary*	DHS Cyber Intrusion Detection and Mitigation Efforts	To determine Cybersecurity and Infrastructure Security Agency's (CISA) ability to detect and mitigate risks from major cyberattacks based on lessons learned after the SolarWinds breach.	22-026-AUD-CISA

Status	Title	Objective	Project Number
Ongoing *Discretionary*	DHS' Coordinated Efforts to Protect, Strengthen, and Maintain Critical Water and Wastewater Infrastructure	To determine the extent of DHS's coordinated efforts to manage risks and mitigate against cybersecurity threats to critical water and wastewater infrastructure while seeking opportunities and capabilities to increase the infrastructure's resiliency.	22-032-AUD-DHS
Ongoing *Mandatory*	Evaluation of DHS' Information Security Program for FY 2022	To determine the effectiveness of DHS' Information Security program and practices.	22-040-AUD-DHS
Ongoing *Mandatory*	Evaluation of DHS Compliance with *Federal Information Security Modernization Act* Requirements for Intelligence Systems for FY 2022	To evaluate DHS enterprise-wide security program for Top Secret/Sensitive Compartmented Information intelligence systems.	22-041-AUD-I&A
Ongoing *Discretionary*	Audit of Access Controls at ICE	To determine the extent to which ICE applies information technology access controls to restrict unnecessary access to systems and information.	22-042-AUD-ICE
Ongoing *Discretionary*	Focused Technical Testing on Select DHS Mission-Critical Systems	To determine whether DHS and its components have implemented effective technical controls to protect sensitive information that is stored and processed by their systems.	22-055-AUD-DHS
Ongoing *Discretionary*	Science and Technology (S&T) Efforts to Protect Critical Infrastructure	To determine how well S&T has managed research, development, testing, and evaluation activities aimed at improving critical infrastructure security and resilience.	22-057-AUD-S&T

Status	Title	Objective	Project Number
Planned *Discretionary*	CISA's Vulnerability Disclosure Bugcrowd Platform	To determine the extent to which CISA has implemented appropriate management and oversight of its vulnerability disclosure policies (VDP) and Bugcrowd Platform to improve vulnerability detection across Federal networks.	AUD-CISA
Planned *Discretionary*	Coast Guard Cybersecurity for Ports of Entry	To determine U.S. Coast Guard efforts to harden against cyber-attacks and intrusions at U.S. seaports.	AUD-USCG

Challenge 5. Ensuring Proper Financial Management and Oversight

Strategic Goal 6: *Champion the DHS Workforce and Strengthen the Department*

This challenge is foundational to every aspect of DHS' mission and supports all of DHS' strategic goals and strategic priorities. Proper financial management and resulting data are commonly viewed as important strategic assets.

Appropriators have high confidence in organizations that follow strong financial management principles and achieve results. For FY 2022, Congress provided $52.81 billion, an increase of $934 million compared with FY 2021. It provided total funding of $76.15 billion, including $18.8 billion for major disaster response and recovery and $4.57 billion offset by fee collections.

Independent auditors issued an adverse opinion on DHS' internal control over financial reporting because of material weaknesses in internal control. Specifically, auditors found weaknesses in Information Technology Controls and Information Systems and Financial Reporting. Auditors identified significant deficiencies in Custodial Activities: Drawbacks and Seized and Forfeited Property; Grants Management and Other Needs Assistance Programs; Insurance Liabilities; and Journal Entries.

Limitations in financial systems' functionality add substantially to the Department's challenges addressing systemic internal control weaknesses and restrict its ability to leverage IT systems to process and report financial data efficiently and effectively. These deficiencies can hinder DHS' ability to ensure proper financial planning payments and appropriate internal controls related to funding from the *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) and the Infrastructure Investment and Jobs Act (IIJA).

To promote transformative change and improve DHS programs and operations, DHS OIG has seven ongoing and one planned oversight projects related to challenges facing the Department in ensuring proper financial management.

Status	Title	Objective	Project Number
Ongoing *Mandatory*	Audit of DHS' FY 2022 Financial Statements and Internal Control over Financial Reporting	To conduct an integrated audit of DHS' consolidated financial statements for the year ending September 30, 2022, and internal control over financial reporting as of September 30, 2022.	22-012-AUD-DHS
Ongoing *Discretionary*	Coast Guard Identification and Disposal of Personal Property	To determine to what extent the Coast Guard identifies and disposes of excess personal property in accordance with Federal regulations and DHS policy.	22-027-AUD-USCG
Ongoing *Mandatory*	Other Than Full and Open Competition Review	To evaluate DHS' report listing all contracts and grants awarded through other than full and open competition in FY 2020 and 2021 to assess departmental compliance with applicable laws and regulations.	22-030-AUD-DHS
Ongoing *Discretionary*	Review of the Coast Guard's use of the Streamlined Inspection Program	To determine to what extent the Coast Guard's Streamlined Inspection Program ensures that enrolled vessels comply with the Code of Federal Regulations (C.F.R.).	22-033-AUD-USCG
Ongoing *Mandatory*	Travel and Purchase Cards	In accordance with the *Government Charge Card Abuse Prevention Act of 2012* (t*ravel and bank card reviews*), to review travel card and bank card programs to analyze the risks of illegal, improper, or erroneous purchases and payments.	22-036-AUD-DHS
Ongoing *Mandatory*	Other Than Full and Open Competition Review	To evaluate DHS' report listing all contracts and grants awarded through other than full and open competition in FY 2022 to assess departmental compliance with applicable laws and regulations.	22-061-AUD-DHS

Status	Title	Objective	Project Number
Ongoing *Mandatory*	Review of DHS Components' FY 2022 Drug Control Performance and Summary Report and Detailed Accounting Submission for Drug Control Funds	To review and authenticate the assertions DHS Components made in the Office of National Drug Control Policy reports. DHS OIG is required to review the report and provide a conclusion about the reliability of each assertion made in the report.	22-063-AUD-CBP, 22-064-AUD-CBP, 22-065-AUD-USCG, 22-066-AUD-USCG
Ongoing *Mandatory*	Improper Payments (PIIA)	To report on the agency's compliance with the Payment Integrity Act.	22-069-AUD-DHS
Planned *Mandatory*	Audit of DHS' FY 2023 Financial Statements and Internal Control over Financial Reporting	To conduct an integrated audit of DHS' consolidated financial statements for the year ending September 30, 2023, and internal control over financial reporting as of September 30, 2023.	AUD-DHS

Challenge 6. Ensuring Technology Supports Essential Mission Operations

> **Strategic Goal 6:** *Champion the DHS Workforce and Strengthen the Department*

DHS continues to struggle with aligning DHS technology, personnel, resources, assets, systems, and infrastructure to support its mission. State-of-the-art technology and services remain critical tools to that end. It is important for DHS to mitigate risks to operational performance before they become issues and to deploy capabilities promptly. In addition, DHS continues to face challenges with workforce training issues related to mission support and operations.

DHS seeks to achieve specific objectives related to improving workforce capability and strengthening governance as well as innovating and harnessing technology to advance mission delivery.

We continue to identify control deficiencies, outdated or incorrectly configured systems, and inadequate operator training. DHS has taken steps to remedy issues OIG previously reported, including in Financial Statement Audit reports. The Department has also taken corrective actions to implement recommendations from prior reports and has developed various plans and strategies to improve the quality and management of its data.

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

Status	Title	Objective	Project Number
Ongoing *Discretionary*	CBP, ICE, TSA, and Secret Service Handling of Employee Allegations of Sexual Harassment and Workplace Sexual Misconduct	To determine whether CBP, ICE, TSA, and the Secret Service appropriately report, investigate, and adjudicate employee allegations of sexual harassment and workplace sexual misconduct.	18-056-ISP-CBP, ICE, USSS, TSA
Ongoing *Mandatory*	DHS' Compliance with the *Geospatial Data Act of 2018*	To assess DHS' progress in fulfilling the requirements of the *Geospatial Data Act of 2018*, including the geospatial data standards and covered agency responsibilities.	22-029-AUD-DHS

Status	Title	Objective	Project Number
Ongoing *Discretionary*	Gender Equity among CBP Law Enforcement	To evaluate the extent of gender equity among CBP's law enforcement population, including in recruitment, hiring processes, promotions, awards, and training.	22-045-ISP-CBP
Ongoing *Discretionary*	Evaluation of the Coast Guard National Maritime Center's (NMC) Approvals and Audits of Merchant Mariner Training Programs and Courses	To determine if the Coast Guard NMC oversight program complies with the standards and regulation requirements for the audit and approval of training courses and programs for merchant mariners.	22-049-ISP-USCG

Challenge 7. Improving FEMA's Disaster Assistance and Fraud Prevention

Strategic Goal 5: *Strengthen Preparedness and Resilience*

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

OIG has received a substantial number of COVID-19 fraud complaints nationwide and continues to investigate COVID-19 fraud perpetrated by companies and individuals seeking to exploit DHS-affiliated programs, notably relief programs that FEMA administers. Further, as of July 31, 2022, OIG had received more than 7,500 complaints and initiated more than 300 investigations, including allegations that fraud networks have secured pandemic-related benefits related to COVID-19 fraud.

Although DHS and FEMA continue to address the many recommendations in our reports, they still need to analyze systemic weaknesses across the spectrum of disaster-related funding and services and make overarching improvements in risk assessment, controls, policies, systems and applications, resources, training, data to support equitable assistance distribution, and collaboration with stakeholders. FEMA also needs to address multiple unresolved and open recommendations from OIG's past reports.

In addition, DHS seeks to achieve specific objectives related to strengthening preparedness and resilience.

To promote transformative change and improve DHS programs and operations, DHS OIG has 12 ongoing oversight and 3 planned projects related to improving FEMA's contracts and grants management, disaster assistance, and fraud prevention.

Status	Title	Objective	Project Number
Ongoing *Discretionary*	Project Airbridge	To determine the extent FEMA provided oversight of Project Airbridge and ensured its commercial partners distributed medical supplies to prioritized healthcare facilities in designated locations.	20-041-AUD-FEMA(a)
Ongoing *Discretionary*	FEMA's Medical Supply Chain in Response to COVID-19	To determine to what extent FEMA managed and distributed medical supplies and equipment in response to the COVID-19 pandemic.	20-041-AUD-FEMA
Ongoing *Discretionary*	FEMA Funeral Assistance for COVID-19	To determine to what extent FEMA implemented internal controls to provide oversight of its COVID-19 funeral assistance program.	21-039-AUD-FEMA
Ongoing *Discretionary*	FEMA's Workforce Management During Concurrent Events	To determine if FEMA effectively plans, manages, and deploys its workforce to successfully respond to concurrent and consecutive disasters and emergencies, including assisting other DHS components or Federal agencies.	21-042-AUD-FEMA
Ongoing *Discretionary*	FEMA's Award of *American Rescue Plan Act of 2021* Humanitarian Relief Funding	To determine whether FEMA awarded funding provided in the *American Rescue Plan Act of 2021* in accordance with Federal law and regulations.	21-043-AUD-FEMA(a)
Ongoing *Discretionary*	Audit of FEMA's Technological Hazards Division	To determine what actions FEMA's Technological Hazards Division has taken to assist state, local, and tribal governments prepare to respond to incidents related to radiological and chemical hazards.	21-045-AUD-FEMA
Ongoing *Discretionary*	FEMA's Non-Congregate Sheltering Policy During Disaster Events in the Midst of the COVID-19 Pandemic	To determine the adequacy and effectiveness of FEMA's non-congregate sheltering policy in providing shelter to displaced disaster survivors in response to federally declared disasters, including the wildfires, during the COVID-19 pandemic.	22-010-AUD-FEMA

Status	Title	Objective	Project Number
Ongoing *Discretionary*	FEMA's Public Assistance Program in Response to the COVID-19 Pandemic	To determine how well FEMA ensured that Federal funds for COVID-19 emergency protective measures reached intended recipients and subrecipients and were used as required.	22-047-AUD-FEMA
Ongoing *Mandatory*	Audit of FEMA's Presidential Residence Protection Assistance Grant for FY 2019 and FY 2020	To determine whether FEMA ensured state and local law enforcement agencies accounted for and expended FEMA's grant for protection of the President's non-governmental residences according to Federal regulations, FEMA policies, and Secret Service guidelines.	22-028-AUD-FEMA
Ongoing *Discretionary*	FEMA's Closeout of Declared Disasters	To determine to what extent FEMA manages closeout of declared disasters in accordance with Federal regulations and FEMA program requirements.	22-035-AUD-FEMA
Ongoing *Discretionary*	FEMA's Use of Premium Pay During Disaster Response and Steady State Operations	To determine whether FEMA complied with laws and regulations for premium pay to employees responding to disasters in 2021 and 2022.	22-050-AUD-FEMA
Ongoing *Discretionary*	Disaster Public Assistance Grant Funds Awarded to Jacksonville State University (Jacksonville, Alabama) for Damages Incurred from the Alabama Storms and Tornados (DR-4362-AL)	To determine whether Jacksonville State University accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines for FEMA Disaster DR-4362-AL.	22-056-AUD-FEMA

Status	Title	Objective	Project Number
Planned *Mandatory*	State and Tribal Administration of Assistance for Direct Temporary Housing and Permanent Housing Construction	Audit- To Be Determined (TBD). This periodic audit reviews aspects of temporary and permanent housing programs administered by States and Indian tribal governments.	AUD-FEMA
Planned *Mandatory*	FEMA's Application Process and Procedures for the Individuals and Households Program	Audit - TBD. This audit will address oversight activities that may inadvertently result in overly restrictive policies that prevent or delay assistance.	AUD-FEMA
Planned *Discretionary*	FEMA's Response to Consecutive Events During Kentucky Severe Storms and Flooding (July 2022)	To assess FEMA's efforts to assist Kentucky during flooding response and recovery activities related to a major disaster declaration (DR-4336-KY).	AUD-FEMA

Challenge 8. Strengthening Oversight and Management of Major Systems Acquisition and Procurement

Strategic Goal 6: *Champion the DHS Workforce and Strengthen the Department*

Systems acquisitions are a key part of DHS' annual budget and are fundamental to the Department's ability to accomplish its mission. A successful systems acquisitions process requires an effective acquisition management infrastructure. DHS and its components acquire systems to help secure borders, increase maritime safety, screen travelers, enhance cybersecurity, improve disaster response, and execute a wide variety of other operations.

The Department has made general progress in its acquisition oversight process and controls by implementing a revised acquisition management directive. However, we continue to identify issues with poorly defined operational requirements for assets being acquired, adherence to the DHS Acquisition Lifecycle Framework, and contract oversight and reporting.

To assist the Department in its efforts to improve program performance and enhance operations, DHS OIG has five ongoing and one planned oversight projects related to strengthening oversight and management of DHS' major system acquisitions.

Status	Title	Objective	Project Number
Ongoing *Discretionary*	Coast Guard's Offshore Patrol Cutter Program	To determine to what extent the Coast Guard monitors contractor performance results associated with cost and schedule relief granted under Public Law 85-804 authority for the Offshore Patrol Cutter Program.	21-012-AUD-USCG
Ongoing *Discretionary*	DHS Major Systems Acquisition Programs in Sustainment	To determine to what extent DHS and its components analyze system performance of major acquisition programs in sustainment in accordance with Federal Acquisition Regulations and DHS acquisition policy and guidance.	22-014-AUD-DHS
Ongoing *Discretionary*	DHS Acquisition Management Strategy for Biometric Capability Needs	To determine to what extent DHS has an overall management strategy to acquire and deploy a biometric solution that meets departmental needs.	22-027-AUD-DHS

Status	Title	Objective	Project Number
Ongoing *Mandatory*	Homeland Advanced Recognition Technology System (HART)	To review HART technologies, data collection mechanisms, sharing agreements, and privacy protections to determine if Office of Biometric Identity Management (OBIM) is complying with 28 C.F.R., Criminal Intelligence Systems Operating Policies.	22-027-AUD-DHS
Ongoing *Discretionary*	Audit of ICE's Oversight and Management of Transportation Contracts	To determine to what extent ICE implemented controls to ensure its transportation services contractors adhere to the terms of their contracts, and whether ICE complied with Federal, departmental, and component procurement guidance and policy requirements for monitoring and overseeing the contracts.	22-037-AUD-ICE
Planned *Discretionary*	Coast Guard's Infrastructure Investment and Jobs Act Funding	To determine to what extent Coast Guard planned, prioritized, and managed its $429 million of Infrastructure Investment and Jobs Act Procurement, Construction, and Improvement Act funding.	AUD-USCG

FY 2023 Work Plan Summary

The tables below summarize the 80 approved projects included in this annual work plan:

	Planned Projects	**Ongoing Projects**
Challenge 1	1	16
Challenge 2	2	6
Challenge 3	2	5
Challenge 4	2	12
Challenge 5	1	8
Challenge 6	0	4
Challenge 7	3	12
Challenge 8	1	5
Total	**12**	**68**

	Mandatory Projects	**Discretionary Projects**
Challenge 1	1	16
Challenge 2	1	7
Challenge 3	4	3
Challenge 4	2	12
Challenge 5	7	2
Challenge 6	1	3
Challenge 7	3	12
Challenge 8	1	5
Total	**20**	**60**

Appendix I. About the Office of Inspector General

Role and Responsibilities

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

- Office of Audits

- Office of Counsel

- Office of External Affairs

- Office of Innovation

- Office of Inspections and Evaluations

- Office of Integrity

- Office of Investigations

- Office of Management

OIG Work Planning Process

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

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

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

The projects and plans presented here are contingent on availability of funds,

budget decisions, and priorities and are, therefore, subject to revision.

Appendix II. About the Department of Homeland Security

<u>DHS Strategic Plan FY 2020–2024</u>

- **DHS Mission Statement:**
  - o With honor and integrity, we will safeguard the American people, our Homeland, and our values.

- **DHS Strategic Goals:**
  - o Counter Terrorism and Homeland Security Threats
  - o Secure U.S. Borders and Approaches
  - o Secure Cyberspace and Critical Infrastructure
  - o Preserve and Uphold the Nation's Prosperity and Economic Security
  - o Strengthen Preparedness and Resilience
  - o Champion the DHS Workforce and Strengthen the Department

- **DHS Priority Goals:**
  - o Enhance Southern Border Security
  - o Strengthen Federal Cybersecurity

<u>FY 2023 President's Budget for DHS</u>

DHS is responsible for safeguarding the American people. The FY 2023 discretionary request invests in improvements in border security through the use of advanced technology; promotes a humane and efficient immigration system; provides enhanced civil rights protection; supports Federal, state, local, nonprofit and private entities' efforts to detect, deter, and recover from malicious cyberattacks; addresses the root causes of domestic terrorism; combats climate change; and encourages research and development.

Office of Inspector General

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Office of Inspector General, Mail Stop 0305
Attention: Hotline
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Washington, D.C. 20528 0505

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Homeland Security

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