



Office of Inspector General
U.S. Department of Homeland Security

ANNUAL WORK PLAN

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

Table of Contents

Letter from the Inspector General	3
Introduction	4
1. Counterterrorism and Homeland Security Threats.....	5
2. Secure U.S. Borders and Approaches	8
3. Secure Cyberspace and Critical Infrastructure	12
4. Preserve and Uphold the Nation’s Prosperity and Economic Security	16
5. Strengthen Preparedness and Resilience	19
6. Champion the DHS Workforce and Strengthen the Department	22
FY 2024 Work Plan Summary	26
Appendix I. About the Office of Inspector General	27
Appendix II. About the Department of Homeland Security	28

Letter from the Inspector General

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

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

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

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

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

JOSEPH V
CUFFARI

Digitally signed by
JOSEPH V CUFFARI
Date: 2023.10.16
10:04:31 -04'00'

Joseph V. Cuffari, Ph.D.
Inspector General

Introduction

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

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

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

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

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

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

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

1. Counterterrorism and Homeland Security Threats

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

The Department’s counterterrorism responsibilities focus on four goals:

- collect, analyze, and share actionable intelligence;
- detect and disrupt threats;
- protect designated leadership, events, and soft targets; and
- counter weapons of mass destruction and emerging threats.

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

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

Status	Title	Objective	Project Number
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)

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

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

2. Secure U.S. Borders and Approaches

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

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

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

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

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

Status	Title	Objective	Project Number
Ongoing Discretionary	Audit of ICE's Process for Detainee Surgical Procedures	To determine the extent to which ICE processes and authorizes surgical procedures.	22-019-AUD-ICE
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

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

Status	Title	Objective	Project Number
Ongoing Discretionary	TSA FAMS Border Deployments	To determine operational impacts and costs associated with TSA deploying Federal Air Marshal Service (FAMS) staff to support southern border security.	23-020-AUD-TSA, CBP
Ongoing Discretionary	DHS Preparations for the End of Title 42	To determine whether DHS adequately prepared for the end of Title 42, particularly regarding CBP's ability to meet the <i>National Standards on Transport, Escort, Detention, and Search</i> (TEDS) and other relevant policies and guidance for conditions of detention.	23-021-ISP-CBP, DHS
Ongoing Discretionary	Detention and Removal of Inadmissible Travelers at the Las Vegas International Airport	Assess whether CBP and ICE have an effective process for detaining and removing inadmissible travelers arriving at the Las Vegas International Airport (LAS).	23-027-ISP-CBP, ICE
Ongoing Discretionary	Evaluation of CBP's Implementation of CBP One App	Assess whether CBP adequately planned and implemented the CBP One application to process Southwest Border undocumented noncitizens.	23-033-ISP-CBP
Ongoing Discretionary	ICE's Enrollment into the Alternatives to Detention Program	To determine the extent to which ICE's risk classification decisions ensure individuals are appropriately detained or paroled.	23-034-AUD-ICE
Ongoing Discretionary	CBP Facility Condition Assessments	To determine the extent CBP conducts and manages assessments of owned and leased facilities for safe and economical use of its real property.	23-039-AUD-CBP, DHS
Ongoing Discretionary	CBP's Assessment of Operations at LPOEs	Determine the extent CBP assesses operations at land ports of entry (LPOEs) to identify and realize cost savings.	23-040-AUD-CBP
Ongoing Discretionary	ICE Acquisition and Management of Detention Space	To determine to what extent ICE acquired and managed detention space contracts and agreements in accordance with Federal and Department requirements.	23-042-AUD-ICE

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

3. Secure Cyberspace and Critical Infrastructure

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

5. Strengthen Preparedness and Resilience

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

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

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

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

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

Status	Title	Objective	Project Number
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 during the COVID-19 pandemic.	22-010-AUD-FEMA

Status	Title	Objective	Project Number
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 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 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
Ongoing Discretionary	FEMA Grant to Puerto Rico Electric Power Authority Supporting Hurricane Maria	To determine whether FEMA ensures Puerto Rico manages Hurricane Maria grant funds for its electrical grid in accordance with Federal regulations and FEMA guidelines.	23-010-AUD-FEMA
Ongoing Discretionary	Disaster Public Assistance Grant Funds Awarded to Kentucky for Damages Incurred from Three Weather-Related Events in FY 2022	To determine the effectiveness of FEMA's process for evaluating single site damages from multiple Kentucky flood events in FY 2022.	23-018-AUD-FEMA

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

6. Champion the DHS Workforce and Strengthen the Department

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

The Department’s organizational responsibilities focus on three goals:

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

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

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

Status	Title	Objective	Project Number
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 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

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

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

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

FY 2024 Work Plan Summary

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

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

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

Appendix I. About the Office of Inspector General

Role and Responsibilities

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

- Executive Office
- Office of Audits
- Office of Counsel
- Office of External Affairs
- Office of Innovation
- Office of Inspections and Evaluations
- Office of Integrity
- Office of Investigations
- Office of Management

OIG Work Planning Process

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

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

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

Appendix II. About the Department of Homeland Security

DHS Strategic Plan FY 2020–2024

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

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

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



Office of Inspector General

OIG Hotline

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

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

Additional Information

To view this and any of our other reports, please visit our website: oig.dhs.gov

For further information or questions, please contact
Office of Inspector General Public Affairs:
DHS-OIG.OfficePublicAffairs@oig.dhs.gov

