

American Recovery and Reinvestment Act of 2009
Department of Homeland Security-Office of Inspector General
Oversight Strategy

The Office of Inspector General will take a three-phased approach to providing oversight for funds appropriated to the Department of Homeland Security in the American Recovery and Reinvestment Act of 2009. We will evaluate the initial spending plans for practicality, thoroughness, and consistency with prudent management principles, such as risk mitigation and management control strategies. We will also provide information about past audit reports and open recommendations for the department's use in completing its Agency Recovery Plan. Phase II will review programs to ensure compliance with the established plans and the efficacy of program performance. Phase III will evaluate the outcomes of the individual initiatives¹ to determine if the department's program goals were achieved. We expect this approach to identify and resolve issues or concerns early to prevent waste and costly mistakes.

Phase I *March 2009 – September 2009*

1. Prepare an advisory report based on previous audit work identifying risks the department should address in its Agency Recovery Plan and open recommendations for which implementation should be expedited to achieve Recovery Act goals.
2. Determine whether the Department of Homeland Security's components have developed practical and comprehensive plans to expend the funds for the individual programs and initiatives.
3. Determine the efficacy of the Department of Homeland Security's Agency Recovery Plan, including performance measures.
4. Determine whether the Federal Emergency Management Agency has adequate processes and internal controls over the grant programs for Public Transportation Security Assistance and Railroad Security Assistance, Port Security, Firefighters Assistance, and Emergency Food and Shelter.
5. Develop scope of work and award contracts for the financial compliance audits of the grant programs based on a risk analysis from the results of the previous audits.

Phase II *October 2009 - September 2012*

1. Conduct audits to determine the efficacy of the department's execution of these initiatives, including evaluating procurement processes and deployment of new equipment and assets. We will identify specific audits based on a risk assessment of the components' spending strategies and management control environment.
2. Conduct audits to evaluate the controls over data reliability for information reported to Recovery.gov to ensure the Department of Homeland Security is meeting the transparency requirements of Recovery Act of 2009.
3. Initiate financial compliance audits of selected grant programs.

¹ Phases II and III will overlap as some of the programs will progress to actual expenditures and completion at different times.

Phase III *January 2010 – September 2012*

1. Conduct audits to evaluate the outcomes of the Department of Homeland Security Recovery Act initiatives against established performance measures. We will identify specific audits based on a risk assessment of the components' spending strategies and management control environments.
2. Evaluate selected components' lifecycle management plans for assets acquired with funds provided by the Recovery Act.

Title	Objective	Proposal
Advisory Report on Department of Homeland Security's Capabilities	Determine the capabilities of the Department Homeland Security's components to plan, implement, and monitor Recovery Act initiatives.	Immediate OA job start: Estimated report completion 4/1/09
Explosives Detection Systems and Equipment	Determine whether the Transportation Security Administration has developed a practical and comprehensive plan to procure and install explosives detection systems and equipment. (\$1 billion)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09
Tactical Communications Equipment and Radios	Determine whether the U.S. Customs and Border Protection and the U.S. Immigration and Customs Enforcement have developed a practical and comprehensive plan to procure and deploy tactical communications equipment and radios. (\$60 million/CBP; \$20 million/ICE)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09
Construction of CBP-Owned Land Ports of Entry	Determine whether the U.S. Customs and Border Protection has developed a practical and comprehensive plan for the construction of U.S. Customs and Border Protection-owned land ports of entry. (\$420 million)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09
Southwest Border Security Fencing, Infrastructure and Technology	Determine whether the U.S. Customs and Border Protection has developed a practical and comprehensive plan for the development and deployment of border security technology on the Southwest border. (\$100 million)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09
Non-intrusive Inspection Systems	Determine whether the U.S. Customs and Border Protection has developed a practical and comprehensive plan for procurement and deployment of non-intrusive inspection systems. (\$100 million)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09

Title	Objective	Proposal
Shore Facilities and Aids to Navigation Facilities	Determine whether the U.S. Coast Guard has developed a practical and comprehensive plan for the acquisition, construction, and improvement of shore facilities and aids to navigation facilities. (\$98 million)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09
Alteration of Bridges Planning	Determine whether the U.S. Coast Guard has developed a practical and comprehensive plan for the alteration or removal of obstructive bridges. (\$142 million)	Immediate OA job start: Expenditure Plan Review for completion by 6/30/09
DHS Agency Recovery Plan	Determine the efficacy of Department of Homeland Security's Agency Recovery Plan for accountability over <i>Recovery Act</i> investments.	Immediate OA job start: Expenditure Plan Review for completion by 8/30/09
Review of the Federal Emergency Management Agency's capabilities to oversight Recovery Act grant programs	Determine whether the Federal Emergency Management Agency has established appropriate capabilities to oversee Recovery Act grant programs.	Projected start in 3 rd Quarter FY 2009
Department of Homeland Security Headquarters Facility (in collaboration with General Services Administration)	Determine whether the Department of Homeland Security has developed a practical and comprehensive plan to expend monies toward the design and construction of a headquarters facility. (\$200 million)	Start in April 2009