



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

ANNUAL WORK PLAN

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Letter from the Inspector General



Joseph V. Cuffari, Ph.D.
The Inspector General

I am pleased to present the U.S. Department of Homeland Security Office of Inspector General fiscal year 2025 *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 U.S. Government Accountability Office (GAO), and input from Congress and DHS senior leadership.

In this year's plan, we describe our oversight projects organized by DHS' mission areas, which for strategic planning purposes serve as the Department's strategic goals. The final category, Enable Mission Success by Strengthening the Enterprise, applies to the Department's processes and actions through every level of management and administrative function.

These mission areas include:

- I. Mission One: Counter Terrorism and Prevent Threats
 - II. Mission Two: Secure and Manage our Borders
 - III. Mission Three: Administer the Nation's Immigration System
 - IV. Mission Four: Secure Cyberspace and Critical Infrastructure
 - V. Mission Five: Build a Resilient Nation and Respond to Incidents
 - VI. Mission Six: Combat Crimes of Exploitation and Protect Victims
- Enable Mission Success by Strengthening the Enterprise

This plan helps guide how we provide independent oversight and promote improved transparency, accountability, and efficiency across the Department.

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

**JOSEPH V
CUFFARI** Digitally signed by
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Joseph. V. Cuffari, Ph.D.
Inspector General

Introduction

The FY 2025 *Annual 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 and its core mission areas and considered the major challenges based on our work in FY 2024. DHS OIG prepares this annual document pursuant to the Reports Consolidation Act of 2000,¹ summarizing on-going and planned projects that we will conduct in FY 2025. In addition to identifying management challenges, we review and consider our own research and previous oversight work; key strategic documents, such as the *DHS Strategic Plan for FY 2023–FY 2027*² and the *DHS FY 2025 Congressional Budget Justification*³; oversight work from other oversight organizations, including GAO; and congressional hearings, legislation, and members' feedback. Due to the ever-changing environment and priorities at the Department, leaders from our program offices meet monthly to discuss planned and potential projects. Quarterly, the Office of Audits and the Office of Inspections and Evaluations meet to assess the highest risk project proposals to be presented for the Inspector General's review and approval.

Within this plan, each chapter describes a core mission and lists ongoing and planned oversight projects that directly align with the mission. The listing for each project includes the project title, a summary of its objective, and whether it is a mandatory or discretionary audit.

The ongoing and planned projects presented here depend on the availability of funds, budget decisions, and priorities. Therefore, they are subject to revision.

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

² At the time of publication, this report was not available online.

³ <https://www.dhs.gov/publication/congressional-budget-justification-fiscal-year-fy-2025>.

Mission One: Counter Terrorism and Prevent Threats

Over the past two decades, terrorists and criminals have 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 strategic objectives:

- collect, analyze, and share actionable intelligence and information;
- prevent and disrupt terrorist and nation-state threats;
- protect leaders and designated individuals, facilities, and events; and
- identify and counter emerging and chemical, biological, radiological, and nuclear threats.

The threats facing the Nation are dynamic and increasingly complex. They are more interconnected, technologically advanced, targeted, and close to home. Understanding today’s challenges include 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 14 ongoing and 0 planned oversight projects related to countering terrorism and preventing homeland security threats.

Counter Terrorism and Prevent Threats			
Status	Title	Objective	Project Number
Ongoing <i>Discretionary</i>	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)

<p>Ongoing Discretionary</p>	<p>U.S. Coast Guard (USCG) Efforts to Identify and Prevent Small Vessel Drug Smuggling</p>	<p>To determine to what extent the USCG identifies and prevents small vessels from smuggling drugs into the United States.</p>	<p>23-036-AUD-USCG</p>
<p>Ongoing Discretionary</p>	<p>Federal Protective Service Response to Physical Security Threats</p>	<p>To determine to what extent Federal Protective Service officers and contractors have adequate authority and resources to respond to physical security threats at Federal facilities.</p>	<p>23-048-AUD-FPS</p>
<p>Ongoing Discretionary</p>	<p>Audit of Transportation Security Administration’s (TSA) Vetting and Sharing of Aviation Worker Information</p>	<p>To determine whether TSA screens aviation workers to prevent threats and shares derogatory information with appropriate law enforcement, as required by Federal law.</p>	<p>23-058-AUD-TSA</p>
<p>Ongoing Discretionary</p>	<p>U.S. Customs and Border Protection’s (CBP) Screening and Release of Potential “Special Interest Aliens” With Ties to a Human Smuggling Network</p>	<p>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.</p>	<p>23-062-ISP-CBP</p>

Ongoing Discretionary	CBP’s Detection of Fraudulent Travel Documentation	Determine the extent to which CBP has the capability to identify and prevent individuals from entering the United States using fraudulent travel documentation.	24-021-AUD-CBP
Ongoing <i>Discretionary</i>	U.S. Citizenship & Immigration Services (USCIS) Personnel Security and Suitability Screening	Determine the extent to which USCIS screens for employee security clearance according to applicable laws, regulations, and guidance.	24-029-AUD-CBP
Ongoing <i>Discretionary</i>	Assessment of CBP’s Inbound Inspections at Northern Border Crossings	Determine to what extent CBP’s inbound inspection process at the northern border identifies illegal border crossings.	24-029-AUD-CBP
Ongoing <i>Discretionary</i>	CBP’s Implementation of Non-Intrusive Inspection Systems	To determine to what extent CBP planned for and assessed non-intrusive inspection systems to screen for illicit goods, including drugs.	24-033-AUD-CBP

<p>Ongoing <i>Discretionary</i></p>	<p>CBP Inspections of Passengers and Crew Disembarking Large Passenger Vessels at Sea Ports of Entry</p>	<p>Determine the extent CBP inspects passengers and crew as they disembark from large passenger vessels to prevent narcotics and contraband from entering the United States.</p>	<p>24-036-AUD-CBP</p>
<p>Ongoing <i>Discretionary</i></p>	<p>U.S. Secret Service’s (USSS) Process for Securing Former President Trump’s July 13, 2024 Event</p>	<p>Evaluate USSS’ process for securing former President Trump’s July 13, 2024 campaign event.</p>	<p>24-038-ISP-USSS</p>
<p>Ongoing <i>Discretionary</i></p>	<p>USSS Counter Sniper Preparedness and Operations</p>	<p>To determine the extent to which the USSS Counter Sniper Team is prepared to respond to threats at events attended by designated protectees.</p>	<p>24-039-AUD-USSS</p>
<p>Ongoing <i>Discretionary</i></p>	<p>TSA’s Controls to Safeguard Watchlist Data</p>	<p>To determine the extent to which TSA has implemented controls to safeguard watchlist data shared with external partners and stakeholders.</p>	<p>24-044-AUD-TSA</p>

Ongoing <i>Discretionary</i>	Covert Testing of TSA's Checkpoint Screening Effectiveness	To determine whether the TSA checkpoint screening technologies, related procedures, and transportation security officers prevent threat items from being brought onto commercial aircraft.	24-051-AUD-TSA
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Mission Two: Secure and Manage Our Borders

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 and management mission focuses on three strategic objectives:

- secure and manage air, land, and maritime borders;
- expedite lawful trade and travel; and
- counter transnational criminal organizations and other illicit actors.

Migrant surges and refugee resettlements continue to significantly challenge DHS. CBP had over 3 million enforcement actions in FY 2024. These surges in immigration have exposed technological challenges related to record keeping and information sharing that hinder CBP and U.S. Immigration and Customs Enforcement (ICE) personnel's ability to track migrants from apprehension to release or transfer. Technological deficiencies meant migrant data were 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 13 ongoing and 3 planned oversight projects related to coordinating border security efforts and managing migrant surges and resettlements.

Secure and Manage Our Borders			
Status	Title	Objective	Project Number
Ongoing <i>Discretionary</i>	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> and other relevant policies and guidance for conditions of detention.	23-021-ISP-CBP, DHS
Ongoing <i>Discretionary</i>	CBP’s Drug Detection Technology on the Southwest Border	To determine the extent to which CBP deployed technology and measured technological performance to detect drugs on the Southwest border.	23-046-AUD-CBP
Ongoing <i>Discretionary</i>	CBP and Countering Weapons of Mass Destruction’s Oversight of the Next Generation Mobile Radiation Portal Monitor Program	To determine to what extent CBP procured a prototype Mobile Radiation Portal Monitor system for research and development in accordance with Federal and departmental requirements.	23-050-AUD-CBP, CWMD

<p>Ongoing <i>Discretionary</i></p>	<p>CBP Cross-Border Tunnel Threat Program Technology</p>	<p>Determine whether CBP’s Cross-Border Tunnel Threat program has technology to identify, assess, breach, and remediate cross-border tunnels.</p>	<p>23-070-AUD-CBP</p>
<p>Ongoing <i>Mandatory</i></p>	<p>FY 2024 ICE Unannounced Inspections of Adult Detention Facilities</p>	<p>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).</p>	<p>24-002-ISP-ICE</p>
<p>Ongoing <i>Discretionary</i></p>	<p>CBP’s Screening of Visa Holders That Received Waivers from Department of State</p>	<p>To determine (1) the extent to which CBP was aware of Department of State policy changes to grant certain categories of visas without in-person interviews and biometrics; and (2) the extent to which CBP can identify and fully screen visa holders [with waivers] upon arrival at U.S. ports of entry.</p>	<p>24-011-AUD-CBP</p>

<p>Ongoing Discretionary</p>	<p>CBP and ICE Processes for Issuing Detainers Prior to Federal Prosecution</p>	<p>Assess whether CBP and ICE have an effective process for issuing, acting upon, or lifting detainers placed on noncitizens for immigration enforcement-related Federal criminal proceedings in Del Rio, Texas.</p>	<p>24-012-ISP-CBP, ICE</p>
<p>Ongoing Discretionary</p>	<p>DHS’ Monitoring of End of Immigration Parole</p>	<p>Assess whether DHS has processes, procedures, and resources to monitor the end of immigration parole to ensure parolees are lawfully present in the United States and determine what enforcement consequences exist for parolees who stay in the United States after parole expiration or revocation.</p>	<p>24-013-ISP-DHS</p>
<p>Ongoing Discretionary</p>	<p>Evaluation of the Merchant Mariner Credentialing Suspension and Revocation Process</p>	<p>Evaluate the effectiveness of the USCG’s process for the suspension and revocation of Merchant Mariner Credentials</p>	<p>24-019-ISP-USCG</p>
<p>Ongoing Discretionary</p>	<p>DHS Familial DNA Testing Program</p>	<p>Determine the extent to which DHS conducts familial DNA testing to verify biological parent-child relationship.</p>	<p>24-035-AUD-DHS</p>

<p>Ongoing <i>Discretionary</i></p>	<p>Federal Emergency Management Agency's (FEMA) Performance Measures for the National Drug Control Program</p>	<p>Determine to what extent Operation Stonegarden Grant performance measures accurately reflect the program's contributions to the <i>President's National Drug Control Strategy</i>.</p>	<p>24-037-AUD-FEMA</p>
<p>Ongoing <i>Discretionary</i></p>	<p>TSA's Oversight of Security Identification Display Area (SIDA) Badges</p>	<p>To determine the extent to which TSA oversees airport operators' process for issuing and managing SIDA badges to access secure areas of airports</p>	<p>24-041-AUD-TSA</p>
<p>Ongoing <i>Discretionary</i></p>	<p>Evaluation of CBP's Use of Small Unmanned Aircraft Systems (sUAS)</p>	<p>Evaluate CBP's use of sUAS, including requirements along the Southwest border.</p>	<p>24-048-ISP-CBP</p>
<p>Planned <i>Mandatory</i></p>	<p>FY 2025 Unannounced Inspections of CBP Holding Facilities</p>	<p>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.</p>	<p>ISP-CBP</p>

<p>Planned <i>Mandatory</i></p>	<p>CBP’s Searches of Electronic Devices at Ports of Entry</p>	<p>To determine to what extent CBP conducted searches of electronic devices at U.S. ports of entry in accordance with its Standard Operating Procedures. This audit is the last of three annual audits required by the <i>Trade Facilitation and Trade Enforcement Act of 2015</i>, Pub. L. No. 114-125</p>	<p>AUD-CBP</p>
<p>Planned <i>Discretionary</i></p>	<p>Evaluation of Border Patrol’s Use of Counter-Unmanned Aircraft Systems</p>	<p>Evaluate the effectiveness of CBP Border Patrol’s use of counter-unmanned aircraft systems technology to enhance border security.</p>	<p>ISP-CBP</p>

Mission Three: Administer the Nation’s Immigration System

To confront increasing immigration challenges, DHS continues to implement efforts to improve our Nation’s legal immigration system through expanding lawful pathways and enforcing consequences for migrants who attempt to circumvent these pathways.

The Department’s National immigration system mission focuses on two strategic objectives:

- administer the immigration system; and
- enforce U.S. immigration laws.

DHS’ efforts to improve and streamline the Nation’s immigration system is closely tied to various Federal agencies, non-governmental organizations, and state and local governments. These interdependencies hinder the Department’s ability to administer the immigration system and comply with enforcement-and immigration-related standards.

To promote transformative change and improve DHS programs and operations, DHS OIG has 8 ongoing and 1 planned oversight projects related to administering the Nation’s immigration system and enforcing U.S. immigration laws.

Administer the Nation’s Immigration System			
Status	Title	Objective	Project Number
Ongoing <i>Discretionary</i>	ICE Acquisition of 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
Ongoing <i>Discretionary</i>	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	DHS’	To determine ICE’s	23-044-AUD-ICE

<i>Discretionary</i>	Responsibilities for Efficient and Safe Transference of Unaccompanied Migrant Children to Department of Health & Human Services	ability to maintain visibility of unaccompanied migrant children once released or transferred from DHS to Department of Health & Human Services custody.	
Ongoing <i>Discretionary</i>	ICE Enforcement of Visa Overstays	Determine to what extent ICE enforces visa overstays.	23-064-AUD-ICE
Ongoing <i>Mandatory</i>	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.	24-001-ISP-CBP
Ongoing <i>Discretionary</i>	Review of asylum application adjudication processing in response to Ahmed vs. DHS settlement	Determine whether missed aliases or incomplete resolution of potential matches to derogatory records have increased following the Ahmed vs. DHS settlement agreement	24-015-ISP-USCIS
Ongoing <i>Discretionary</i>	FEMA's Oversight of Shelter and Services Program for Noncitizens	To determine to what extent FEMA managed the Shelter and Services Program funding to ensure that expenditures complied with	24-016-AUD-FEMA, CBP

		applicable laws and regulations.	
Ongoing <i>Discretionary</i>	DHS' Administration and Enforcement of Immigration Laws for Dismissals of Noncitizens Cases	Determine whether DHS' process for referring immigration cases for dismissal and subsequent actions taken ensure the proper administration and enforcement of immigration laws.	24-042-AUD-ICE, CBP
Planned <i>Mandatory</i>	FY 2025 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 PBNDS, 2011 PBNDS, or 2019 NDS.	ISP-ICE

Mission Four: Secure Cyberspace and Critical Infrastructure

Increased connectivity of people and devices to the internet and each other has created ever-expanding risks. 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. *Presidential Policy Directive-21* (PPD-21) identifies 16 National critical infrastructure sectors that are so vital to the United States that their incapacity or destruction would result in a debilitating impact on security, national economic security, national public health or safety, or any combination of those matters. Cybersecurity threats to critical infrastructure are one of the most significant strategic risks for the United States. 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 *Infrastructure Investment and Jobs Act* (IIJA) appropriated billions of dollars toward the nation's critical infrastructure.

The Department's cybersecurity and critical infrastructure security focuses on four strategic objectives:

- support the cybersecurity of Federal civilian networks;
- strengthen the security and resilience of critical infrastructure;
- assess and counter evolving cyber and emerging technology 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 17 ongoing and 1 planned oversight projects.

Secure Cyberspace and Critical Infrastructure			
Status	Title	Objective	Project Number
Ongoing <i>Discretionary</i>	Joint Department of Defense (DoD)/DHS OIG Audit of the of USCG's Compliance with Cybersecurity Controls for DoD	To determine whether the USCG is in compliance with controls to protect its systems and networks used and operated on the DoD Information Network in accordance with	21-034-AUD-USCG

		Federal and applicable agency cybersecurity requirements.	
Ongoing Discretionary	DHS OIG/National Security Agency (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	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	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	FEMA’s Administration of the Port Security Grant Program	To determine (1) whether costs reimbursed by the FEMA’s Port Security Grant Program were allowable and paid in accordance with relevant laws and policies, and (2) how FEMA has evaluated the program’s performance to strengthen the security and resiliency of the	23-037-AUD-FEMA

		Nation’s ports against emerging threats.	
Ongoing Discretionary	The Cybersecurity and Infrastructure Security Agency’s (CISA) Implementation and Use of its Cybersecurity Incentive Pay Programs	To determine whether CISA has appropriately implemented and complied with program requirements for the Retention Incentives for the Cybersecurity Workforce Program to effectively retain employees with cybersecurity-related skills.	23-041-AUD-CISA
Ongoing Discretionary	TSA’s Passenger Rail Security Audit	To determine to what extent TSA’s intelligence sharing and industry engagements enhance the security and preparedness of passenger the rail systems.	23-049-AUD-TSA
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

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
Ongoing <i>Discretionary</i>	Office of Intelligence and Analysis (I&A) Mobile Device Management and Security	To determine the extent to which I&A manages and secures its mobile devices.	24-007-AUD-I&A
Ongoing <i>Discretionary</i>	Cybersecurity System Review of a selected High Value Asset system at DHS's Headquarters	Determine whether DHS Headquarters implemented effective technical controls to protect sensitive information on its selected High Value Asset system.	24-008-AUD-DHS
Ongoing <i>Discretionary</i>	Cybersecurity System Review of Selected High Value Asset at CISA	Determine whether CISA implemented effective technical controls to protect sensitive information on its selected High Value Asset system.	24-009-AUD-CISA
Ongoing <i>Mandatory</i>	Evaluation of DHS' Compliance with <i>Federal Information Security Modernization Act</i> Requirements for Intelligence Systems for FY 2024	To determine the Department's effectiveness in managing its intelligence information program and information technology systems for FY 2024.	24-022-AUD-I&A

<p>Ongoing <i>Mandatory</i></p>	<p>Evaluation of DHS’ Information Security Program for FY 2024</p>	<p>To determine whether DHS’ information security program and practices are adequate and effective in protecting the information and information systems that support DHS’ operations and assets for FY 2025.</p>	<p>24-023-AUD-DHS</p>
<p>Ongoing <i>Discretionary</i></p>	<p>FEMA’s Oversight of State Critical Infrastructure Resilience Planning</p>	<p>Determine (1) the extent FEMA ensures state mitigation plans meet Federal requirements and (2) whether FEMA uses state mitigation plans to assist in funding decisions, including mitigation assistance provided under IIJA.</p>	<p>24-034-AUD-FEMA</p>
<p>Ongoing <i>Mandatory</i></p>	<p>Evaluation of DHS’ Information Security Program for FY 2025</p>	<p>To determine whether DHS’ information security program and practices are adequate and effective in protecting the information and information systems that support DHS’ operations and assets for FY 2025.</p>	<p>24-045-AUD-DHS</p>

Ongoing <i>Discretionary</i>	Audit of Access Controls at USSS	To determine the extent to which USSS is applying information access controls to help prevent unauthorized access to its information and systems.	24-047-AUD-USSS
Planned <i>Discretionary</i>	Audit of Access Controls at CBP	To determine the extent to which CBP is applying information access controls to help prevent unauthorized access to its information and systems.	AUD-CBP

Mission Five: Build a Resilient Nation and Respond to Incidents

Preparedness is a shared responsibility across Federal, state, local, tribal, and territorial governments; the private sector; non-governmental organizations; and the American people. When incidents surpass communities’ resources and capabilities, the Federal government must be prepared to support local communities via long-term recovery assistance.

The Department’s mission to build a resilient nation and respond to incidents focuses on four strategic objectives:

- coordinate Federal response to incidents;
- strengthen national resilience;
- support equitable community recovery; and
- enhance training and readiness of first responders.

FEMA administers the Disaster Relief Fund established by the *Robert T. Stafford Disaster Relief and Emergency Assistance Act* (Stafford Act). FEMA struggles 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 to individual and organizations not eligible for the payments. FEMA has been charged with administering \$6.8 billion in IIJA funding related to areas such as flood mitigation, hazard mitigation, and dam safety.

To promote transformative change and improve DHS programs and operations, DHS OIG has 10 ongoing and 0 planned projects related to improving FEMA’s contracts and grants management, disaster assistance, and fraud prevention.

Build a Resilient Nation and Respond to Incidents			
Status	Title	Objective	Project Number
Ongoing <i>Discretionary</i>	FEMA COVID-19 Funding for Emergency Protective Measures	To determine whether FEMA ensured Federal funds for COVID-19 emergency protective measures reached intended recipients and subrecipients and were used as required.	22-047-AUD-FEMA

<p>Ongoing <i>Discretionary</i></p>	<p>FEMA’s Use of Premium Pay During Disaster Response and Steady State Operations</p>	<p>To determine whether FEMA complied with laws and regulations for premium pay issued to employees responding to disasters in 2021 and 2022.</p>	<p>22-050-AUD-FEMA</p>
<p>Ongoing <i>Discretionary</i></p>	<p>Disaster Public Assistance Grant Funds Awarded to Jacksonville State University (Jacksonville, Alabama) for Damages Incurred from the Alabama Storms and Tornados (DR-4362-AL)</p>	<p>To determine whether Jacksonville State University accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines.</p>	<p>22-056-AUD-FEMA</p>
<p>Ongoing <i>Discretionary</i></p>	<p>FEMA Grant to Puerto Rico Electric Power Authority Supporting Hurricane Maria</p>	<p>To determine whether FEMA ensures Puerto Rico manages Hurricane Maria grant funds for its electrical grid in accordance with Federal regulations and FEMA guidelines.</p>	<p>23-010-AUD-FEMA</p>
<p>Ongoing <i>Mandatory</i></p>	<p>The Hermits Peak/Calf Canyon Claims Office</p>	<p>To determine whether FEMA’s Claims Office established a systematic process to ensure that all payments are made in accordance with the <i>Hermit’s Peak/Calf Canyon Assistance Act</i>.</p>	<p>23-065-AUD-FEMA</p>

<p>Ongoing <i>Discretionary</i></p>	<p>Audit of FEMA’s Disaster Relief Fund</p>	<p>To determine to what extent FEMA uses Disaster Relief funding for Stafford Act disaster-related activities.</p>	<p>23-069-AUD-FEMA</p>
<p>Ongoing <i>Discretionary</i></p>	<p>Audit of FEMA Expenditures</p>	<p>To analyze FEMA expenditures to identify fraudulent, or otherwise unallowable payments and determine root causes to include weaknesses in the design or implementation of internal controls.</p>	<p>24-017-AUD-FEMA, DHS</p>
<p>Ongoing <i>Discretionary</i></p>	<p>Comprehensive Summary of the DHS’ COVID-19 Response Challenges</p>	<p>Evaluate prior audits, inspections, and investigations of DHS and its components’ COVID-19 pandemic response efforts to identify systemic issues that may impede mission effectiveness or efficiency.</p>	<p>24-031-AUD-DHS</p>

<p>Ongoing <i>Discretionary</i></p>	<p>FEMA Flood Mitigation Assistance Grant Program</p>	<p>Determine the extent to which FEMA's process for soliciting, evaluating, and selecting Flood Management Assistance grant recipients of IIJA funding are consistent with requirements of laws, regulations, policy, and guidance.</p>	<p>24-032-AUD-FEMA</p>
<p>Ongoing <i>Discretionary</i></p>	<p>DHS Technology to Reduce Wildfire Impacts</p>	<p>Determine the extent to which DHS' sensor technology detects wildfires and alerts partners and the public to provide advance notice to reduce loss of life and property.</p>	<p>24-043-AUD-S&T</p>

Mission Six: Combat Crimes of Exploitation and Protect Victims

“Combat Crimes of Exploitation and Protect Victims” was added as a new Homeland Security Mission in the 2023 Quadrennial Homeland Security Review, reflecting the importance of investigating, apprehending, and prosecuting offenders and identifying, protecting, and supporting victims of trafficking and other crimes of exploitation. The Department relies on strong partnerships with stakeholders, including robust coordination and information sharing, adequate oversight, and sufficient resources to sustain its mission to detect, apprehend, and disrupt perpetrators and to protect individuals at higher risk for trafficking, exploitation, and forced labor.

The Department’s mission to combat crimes of exploitation and protection of victims focuses on three strategic objectives:

- enhance prevention through public education and training;
- identify, protect, and support victims; and
- detect, apprehend, and disrupt perpetrators.

DHS OIG does not yet have any ongoing or planned audit, inspection, or evaluation projects that relate to DHS’ new identified mission area related to combating crimes of exploitation and protection of victims. Given this is a new DHS mission area for DHS, the DHS OIG will consider future projects.

Mission E. Enable Mission Success by Strengthening the Enterprise

Despite its progress in establishing and strengthening DHS management functions, the Department must continue to improve. This category applies to the Department’s processes and actions through every level of management and administrative function. DHS continues to mature by increasing integration, clarifying roles and responsibilities, championing its workforce, advancing risk-based decision-making, and promoting transparency and accountability.

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, the Department and its components can do more.

The Department’s mission to enable mission success by strengthening the enterprise focuses on three strategic objectives:

- mature organizational governance;
- champion the workforce; and
- harness data and technology to advance mission delivery.

To promote transformative change and improve DHS programs and operations, DHS OIG has 11 ongoing and 2 planned oversight projects that relate to strengthening essential to DHS mission operations.

Enable Mission Success by Strengthening the Enterprise			
Status	Title	Objective	Project Number
Ongoing <i>Discretionary</i>	CBP, ICE, TSA, and USSS Handling of Employee Allegations of Sexual Harassment and Workplace Sexual Misconduct	To determine whether CBP, ICE, TSA, and USSS appropriately report, investigate, and adjudicate employee allegations of sexual harassment and workplace sexual misconduct.	18-056-ISP-CBP, ICE, USSS, TSA
Ongoing <i>Discretionary</i>	CBP’s Management of Items Seized for Intellectual Property	To determine to what extent CBP tracks, stores, and	23-035-AUD-CBP

	Rights Violations	disposes, and reports of items seized for intellectual property rights violations.	
Ongoing Discretionary	DHS Learning Management System	To determine to what extent DHS defined and tested requirements per Federal and departmental policy prior to procuring a learning management system to support its training needs.	23-045-AUD-DHS
Ongoing Mandatory	Audit of the DHS' Consolidated Financial Statements for FYs 2024 and 2023 and Internal Control over Financial Reporting	Audit of DHS' consolidated financial statements for FYs 2024 and 2023 and internal control over financial reporting as of September 30, 2024.	24-014-AUD-DHS
Ongoing Discretionary	Review of the USCG's military and civilian equal employment opportunity processes.	To determine the effectiveness of USCG's military and civilian equal employment opportunity processes.	24-025-ISP-USCG
Ongoing Discretionary	USCG Illegal, Unreported, and Unregulated Fishing	To determine to what extent USCG's intelligence-driven enforcement operations increase the identification of illegal, unreported, and unregulated (IUU) fishing vessels and deter IUU	24-026-AUD-USCG

		fishing.	
Ongoing Discretionary	TSA Processes for Investigating and Referring Misconduct	Determine whether Federal Air Marshal Service Insider Threat Section is effectively following TSA processes for investigating and referring misconduct.	24-028-ISP-TSA
Ongoing Mandatory	DHS' Compliance with <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.	24-030-AUD-DHS
Ongoing Mandatory	Reporting on All Contracts and Grants Awarded through Other than Full and Open Competition during FY 2024.	Review DHS' reporting on all contracts and grants awarded through other than full and open competition during FY 2024.	24-046-AUD-DHS
Ongoing Mandatory	<i>Office of National Drug Control Policy Circular</i> , National Drug Control Program Agency Compliance Reviews, dated September 9, 2021, and 21 U.S.C. § 1704(d)	Review agencies' FY 2024 Detailed Accounting Report for Drug Control Funding and Budget Formulation Compliance Report.	24-049-AUD-USCG 24-050-AUD-USCG
Planned Mandatory	<i>Payment Integrity Information Act of 2019</i>	To determine what extent DHS complied with the <i>Payment Integrity Information Act of 2019</i> during FY 2024.	AUD-DHS

<p>Planned <i>Mandatory</i></p>	<p>FY 2025 Consolidated Financial Statements and Internal Control over Financial Reporting</p>	<p>Review consolidated financial statements and internal controls to (1) report on the fairness of presentation of DHS’ FY 2025 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.</p>	<p>AUD-DHS</p>
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FY 2025 Work Plan Summary

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

	Planned Projects	Ongoing Projects
<i>Mission 1</i>	0	14
<i>Mission 2</i>	3	13
<i>Mission 3</i>	1	8
<i>Mission 4</i>	1	17
<i>Mission 5</i>	0	10
<i>Mission 6</i>	0	0
<i>Mission E.</i>	2	11
<i>Total</i>	7	73

	Mandatory Projects	Discretionary Projects
<i>Mission 1</i>	0	14
<i>Mission 2</i>	3	13
<i>Mission 3</i>	2	7
<i>Mission 4</i>	4	14
<i>Mission 5</i>	1	9
<i>Mission 6</i>	0	0
<i>Mission E.</i>	7	6
<i>Total</i>	17	63

Appendix I. About the Office of Inspector General

Role and Responsibilities

Congress enacted the *Inspector General Act of 1978* as amended, 5 U.S.C, Chap.4, to ensure integrity and efficiency in government. Congress established both DHS and this OIG in 2002. The OIG is led by an Inspector General who is appointed by the President and confirmed by the Senate and includes the following offices:

- 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 2023–2027

DHS Mission Statement:

With honor and integrity, we will safeguard the American people, our Homeland, and our values.

As part of the development of the *2023 Quadrennial Homeland Security Review* (QHSR), DHS reviewed the authorities and mission areas of the Department, the strategic environment in which the Department operates, and the approaches the Department is taking to achieve mission success. The table, next page, reflects DHS' Missions, Goals, and Objectives as articulated in the 2023 QHSR.

Strategic Goals	Strategic Objectives
Mission 1: Counter Terrorism and Prevent Threats	1.1 Collect, Analyze, and Share Actionable Intelligence and Information
	1.2 Prevent and Disrupt Terrorist and Nation-State Threats
	1.3 Protect Leaders and Designated Individuals, Facilities, and Events
	1.4 Identify and Counter Emerging and Chemical, Biological, Radiological, and Nuclear Threats
Mission 2: Secure and Manage our Borders	2.1 Secure and Manage Air, Land, and Maritime Borders
	2.2 Expedite Lawful Trade and Travel
	2.3 Counter Transnational Criminal Organizations and Other Illicit Actors
Mission 3: Administer the Nation’s Immigration System	3.1 Administer the Immigration System
	3.2 Enforce U.S. Immigration Laws
Mission 4: Secure Cyberspace and Critical Infrastructure	4.1 Support the Cybersecurity of Federal Civilian Networks
	4.2 Strengthen the Security and Resilience of Critical Infrastructure
	4.3 Assess and Counter Evolving Cyber and Emerging Technology Risks
	4.4 Combat Cybercrime
Mission 5: Build a Resilient Nation and Respond to Incidents	5.1 Coordinate Federal Response to Incidents
	5.2 Strengthen National Resilience
	5.3 Support Equitable Community Recovery
	5.4 Enhance Training and Readiness of First Responders
Mission 6: Combat Crimes of Exploitation and Protect Victims	6.1 Enhance Prevention through Public Education and Training
	6.2 Identify, Protect, and Support Victims
	6.3 Detect, Apprehend, and Disrupt Perpetrators
Enable Mission Success by Strengthening the Enterprise	E.1 Mature Organizational Governance
	E.2 Champion the Workforce
	E.3 Harness Data and Technology to Advance Mission Delivery



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

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