Why We Did This Audit


What We Found

In most instances, the State of Texas distributed and spent the HSGP awards in compliance with applicable laws and regulations; however, the State lacked adequate controls over more than $1 million in grant funds.

This occurred because FEMA and the State did not ensure adequate management and oversight of HSGP funds. Specifically, FEMA and Texas need to improve monitoring and guidance of the following areas:

- property management,
- salary documentation, and
- equipment procurement.

Improvements in these areas should enhance Texas’ effectiveness in the overall use of the grant funds to improve preparedness and response capabilities. Better management and oversight should also reduce the risk associated with the State’s management of FEMA grant funds, such as property misuse, loss, damage, or theft.

FEMA Response

FEMA concurred with all three recommendations.
MEMORANDUM FOR: Brian E. Kamoie  
Assistant Administrator  
Grant Programs Directorate  
Federal Emergency Management Agency

FROM: John V. Kelly  
Deputy Inspector General

SUBJECT: Texas' Management of Homeland Security Grant Program Awards for Fiscal Years 2012-14

For your action is our final report, Texas' Management of Homeland Security Grant Program Awards for Fiscal Years 2012-14. We incorporated the formal comments provided by your office.

The report contains three recommendations aimed at enhancing Texas' effectiveness in the overall use of the grant funds to improve preparedness and response capabilities. Your office concurred with all three recommendations. Based on information provided in your response to the draft report, we consider recommendations 1 and 2 open and resolved. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts. Recommendation 3 is resolved and closed. Please send your response or closure request to OIGAuditsFollowup@oig.dhs.gov.

Consistent with our responsibility under the Inspector General Act, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Don Bumgardner, Deputy Assistant Inspector General for Audits, at (202) 254-4100.
Background

The United States Department of Homeland Security provides Federal funding through the Homeland Security Grant Program (HSGP) to assist state and local agencies’ capabilities to prevent, prepare for, protect against, and respond to acts of terrorism, major disasters, and other emergencies. Within DHS, the Federal Emergency Management Agency (FEMA) is responsible for administering HSGP. The State Homeland Security Program (SHSP) and the Urban Areas Security Initiative (UASI) are part of HSGP and fund a wide range of preparedness activities such as planning, organization, equipment purchases, training, and exercises. Appendix D provides additional HSGP information.

HSGP guidance requires a State Administrative Agency (SAA) to administer and manage grant funding awarded under HSGP. The Texas Department of Public Safety (DPS) was the Texas SAA during the scope of our audit, fiscal years 2012–14. FEMA awarded Texas $174,457,414 for those years (see table 1).

Table 1: Texas SHSP and UASI Funding for Fiscal Years 2012–14

<table>
<thead>
<tr>
<th>Funding</th>
<th>FY 2012</th>
<th>FY 2013</th>
<th>FY 2014</th>
<th>Total</th>
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<tr>
<td>SHSP</td>
<td>$15,820,512</td>
<td>$18,650,481</td>
<td>$21,448,000</td>
<td>$55,918,993</td>
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<td>UASI Dallas Arlington Fort Worth</td>
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<td>UASI Houston</td>
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<td>$24,000,000</td>
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<td>UASI San Antonio</td>
<td>$1,250,000</td>
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<td>$1,000,000</td>
<td>$2,250,000</td>
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<tr>
<td>Totals</td>
<td>$55,299,726</td>
<td>$57,209,688</td>
<td>$61,948,000</td>
<td>$174,457,414</td>
</tr>
</tbody>
</table>

Source: FEMA HSGP Funding Opportunity Announcements

This is the second DHS Office of Inspector General (OIG) review of the management of Texas’ SHSP and UASI grants. Foxx & Company conducted the previous review for FYs 2006–08. The OIG report (OIG-11-44, dated February 11, 2011) identified the following seven findings:
The report had 14 recommendations, which are closed. Although we discovered an issue related to compliance with inventory requirements, we did not identify issues with the other previously reported findings.

Results of Audit

In most instances, Texas distributed and spent the HSGP awards in compliance with applicable laws and regulations; however, the State lacked adequate controls over more than $1 million in grant funds. This occurred because FEMA and the State did not ensure adequate management and oversight of HSGP funds. Specifically, FEMA and Texas need to improve monitoring of the following areas:

- property management,
- salary documentation, and
- equipment procurement.

Improvements in these areas should enhance Texas’ effectiveness in the overall use of the grant funds to improve preparedness and response capabilities. Better guidance and oversight should also reduce the risk associated with the State’s management of FEMA grant funds, such as property misuse, loss, damage, or theft.

Inventory Records Were Not Always Complete

We discovered instances where inventory records were incomplete. For example, three subrecipients had inventory records that did not have all the data elements required by 44 Code of Federal Regulations (CFR) Part 13.32(d)(1).

Denton and Ellis counties and the city of Austin inventory records included most, but not all, of the data elements required by 44 CFR Part 13.32(d)(1). Missing elements pertained to key information including:

- acquisition dates;
DPS employs a self-certification process that requires subgrantees to confirm that inventory lists contain all required data elements and to annotate the date a physical inventory was completed. As a result of relying on self-certifications rather than conducting its own review of subgrantees’ inventory lists, DPS was not aware that some subgrantees’ inventory lists did not contain all required data elements. Without adequate detailed inventory records, Texas and its subgrantees may be at greater risk for property misuse, loss, damage, or theft.

Inadequate Documentation to Support Distribution of Salaries

DPS officials approved $218,045 in reimbursements for salaries charged to the HSGP grant without obtaining and reviewing adequate supporting documentation. According to 2 CFR Part 225, salary charges of employees working on multiple activities, at least one of which is a Federal award, must be supported by documentation showing how they distribute their salaries among the activities. Employee compensation as a direct cost is only allowable to the extent it relates to the time spent working on the activities for which the grant was awarded.

We found that DPS officials approved reimbursements for half of the salary of the Deputy Director of Homeland Security and Services without sufficient documentation. DPS supported the salary using its payroll system’s projection of how much would be worked during the month rather than using an after-the-fact distribution of how much he actually worked on the HSGP projects.

When we requested additional support, DPS provided us with pre-award documentation showing that it intended to charge 50 percent of the Deputy Director’s salary to the SHSP grant. We noted that the Deputy Director oversees 15 different offices, of which only four receive SHSP funding (see appendix C for the DPS organizational chart). DPS also provided the Deputy Director’s timesheets that showed he indeed charged 50 percent of his time to the grant every day, but DPS did not provide adequate documentation to illustrate how that time was distributed.

We determined that the Deputy Director received $218,045 from the FYs 2012–14 SHSP grants. Because we cannot confirm the actual amount of time the
Deputy Director spent working on those grants, we question the entire amount. If DPS does not adequately review the salaries it charges to the grant, then FEMA cannot be assured that Texas is only funding activities related to that grant.

**Purchases of Potentially Ineligible Equipment**

The city of Houston purchased vehicles that we were unable to confirm were eligible under the terms of the FY 2013 and 2014 HSGP grants from which they were funded. Specifically, Houston purchased two tactical/armored assault vehicles costing $816,313 (see figures 1 and 2).

In its requests for reimbursement, Houston categorized the purchases as chemical, biological, radiological, nuclear, and explosives (CBRNE) incident response vehicles. The grant guidance allowed for purchases of specialized vehicles that support specific CBRNE mission area requirements, including special-purpose vehicles to transport CBRNE response equipment and personnel to the incident site. However, it specifically prohibited non-CBRNE tactical/armored assault vehicles.

We inspected the vehicles and reviewed the specifications and found no evidence that the vehicles were specialized to support specific CBRNE mission requirements. However, the grant guidance did not indicate what characteristics a tactical/armored assault vehicle must possess to qualify as a CBRNE incident response vehicle.

When asked, FEMA officials said that the agency has not established set criteria on what capabilities or characteristics a tactical/armored assault vehicle must possess to qualify as a CBRNE vehicle. Without set guidelines, there is greater risk grant funds will be used to acquire the type of vehicles the guidance intended to exclude.
Figure 1: Vehicle with Extension Arm

Source: City of Houston Mayor’s Office of Public Safety and Homeland Security

Figure 2: Mobile Adjustable Ramp System Vehicle

Source: DHS OIG
Innovative Practices

During the review, we identified the following innovative practices:

- **Regional Approach** — Texas uses the Council of Governments (COG) in conjunction with UASI officials to help facilitate and monitor Homeland Security grants. Each COG determines its role in managing grants, but primarily the COG purpose is to facilitate project planning and submissions, disseminate grant guidance, and provide a first-line review of expenditures before submission to the SAA. See appendix B for a map of the State’s COGs.

- **State Preparedness Assessment Reporting System (SPARS)** — Texas uses SPARS as its grant management system. SAA officials worked directly with the provider, K2Share, to develop a system with internal controls specific to HSGP specifications. Texas is able to conduct reviews of all expenditures using SPARS.

**Recommendations**

**Recommendation 1:** We recommend that the Assistant Administrator, Grant Programs Directorate for FEMA, require that Texas strengthen its inventory monitoring procedures so that property management accountability requirements are implemented and maintained; and review and correct inventory records for Denton and Ellis counties, and the city of Austin.

**Recommendation 2:** We recommend that the Assistant Administrator, Grant Programs Directorate for FEMA, work with Texas to implement procedures to document and review justifications and work descriptions for direct salaries charged to the Homeland Security Grant Program grant projects; and ensure that the only portion of salaries charged to the grant is for work directly related to the grant projects; and refund all past salaries, including the $218,045 we identified not sufficiently documented as directly related to the projects.

**Recommendation 3:** We recommend that the Assistant Administrator, Grant Programs Directorate for FEMA:

- clarify what characteristics a tactical/armored assault vehicle must possess to qualify as a chemical, biological, radiological, nuclear, and explosives incident response vehicle; and
clarify whether either of the vehicles purchased by the city of Houston possesses those necessary characteristics; and if not, require that Texas refund the portion of the $816,313 used to acquire the vehicles.

Management Comments and OIG Analysis

FEMA concurred with all three recommendations. Based on information FEMA provided in response to the draft report, we consider recommendations 1 and 2 open and resolved. Once FEMA implements the planned actions, the component should be in a better position to ensure compliance with Federal requirements for property management and salary documentation. Recommendation 3 is resolved and closed. FEMA also provided technical comments separately, which we incorporated in the report as appropriate. The following is a summary of FEMA’s response and our analysis.

Recommendation 1: FEMA concurred with recommendation 1. FEMA agreed to work with Texas to ensure that policies and procedures for property management are maintained correctly. FEMA’s estimated completion date (ECD) is August 31, 2017.

OIG Analysis: FEMA’s plans meet the intent of the recommendation. This recommendation will remain resolved and open until Texas provides evidence that property management records are maintained correctly in compliance with policies and procedures; and corrects inventory records for Denton and Ellis counties, and the city of Austin.

Recommendation 2: FEMA concurred with recommendation 2. FEMA agreed to work with Texas to ensure appropriate documentation is collected and reviewed to ensure that salaries charged to the grant are allocable to the program. In addition, if the documentation does not support the past salary of $218,045, FEMA agreed to seek appropriate remedy. FEMA’s ECD is August 31, 2017.

OIG Analysis: FEMA’s plans meet the intent of this recommendation. This recommendation will remain resolved and open until Texas implements procedures to document and review justifications and work descriptions for direct salaries charged to the HSGP grant projects; and ensure that the only portion of salaries charged to the grant is for work directly related to the grant projects; and refund all past salaries, including the $218,045 we identified, if not sufficiently documented as directly related to the projects.

Recommendation 3: FEMA concurred with recommendation 3. After reviewing the information in the draft report, including the photographs of the vehicles in
question, FEMA concluded that these vehicles are designed to assist law enforcement in executing forced entry, and that this equipment falls under the Specialized Mission Vehicle category of the Authorized Equipment List as tactical intervention vehicles, and thus are allowable. FEMA requested that this recommendation be considered resolved and closed.

**OIG Analysis:** FEMA’s analysis of the vehicles in question indicates that the vehicles are designed to assist law enforcement in executing forced entry and that this equipment falls under the Specialized Mission Vehicle category of the Authorized Equipment List as tactical intervention vehicles, and thus are allowable. Since these vehicles are not classified as tactical/ armored assault vehicles, it is not necessary for these vehicles to qualify as a chemical, biological, radiological, nuclear, and explosives incident response vehicles. As a result, we consider this recommendation resolved and closed.

**Objective, Scope, and Methodology**


The audit objectives were to determine whether FEMA ensured the State of Texas distributed, administered, and spent HSGP funds strategically, effectively, and in compliance with laws, regulations, and guidance.

The scope of the audit included the SHSP and UASI grant awards for FYs 2012–14. The SHSP and UASI awards to the State of Texas for FYs 2012–14 are $174,457,414 (see table 1 on page 1).

We judgmentally selected three of Texas’ 24 regions for review because of the amount of SHSP and UASI grant funds they received and their proximity to the SAA and the Houston and Dallas-Fort Worth-Arlington Urban Areas.

From these three regions, we judgmentally selected 10 subgrantees for review based primarily on the dollar amounts received. We selected the following subgrantees for review:

- Houston,
- Harris County,
- Houston-Galveston Area Council,
- North Central Texas Council of Government,
- Dallas,
- Fort Worth,
• Denton County,
• Ellis County,
• Capital Area Region Council of Government, and
• Austin.

We then judgmentally selected a total of 51 projects — 8 at the State level and 43 from the subgrantees. We selected projects based on a number of factors, including dollar amount, project type (i.e., planning, equipment, management and administration), and grant year (2012, 2013, and 2014). Overall, our sample included $39,734,964, or 24 percent, of the amount reimbursed as of March 2016 (see table 2).

### Table 2: Selected Projects for Review

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<thead>
<tr>
<th></th>
<th>Projects</th>
<th>Amount</th>
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<tbody>
<tr>
<td>SAA/DPS</td>
<td>8</td>
<td>$2,804,096</td>
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<tr>
<td>Houston area</td>
<td>17</td>
<td>$24,990,746</td>
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<tr>
<td>Dallas-Fort Worth area</td>
<td>20</td>
<td>$11,151,489</td>
</tr>
<tr>
<td>Austin area</td>
<td>6</td>
<td>$788,633</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>51</strong></td>
<td><strong>$39,734,964</strong></td>
</tr>
</tbody>
</table>

Among other items, the audit team reviewed FEMA’s FYs 2012–14 grant guidance and Funding Opportunity Announcements; the Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments at 44 CFR Part 13; 2 CFR Part 225; OMB Circular A-133; and standards for managing fraud and risk from the Government Accountability Office.

We conducted interviews with various FEMA and State officials:

• FEMA Program Analysts (responsible for the State of Texas);
• a FEMA Region 6 official;
• Texas DPS and Office of the Governor officials;
• UASI and COG officials; and
• various subrecipients.

The audit team interviewed responsible officials and reviewed documentation supporting State and subgrantee grant fund management, including review of appropriate invoices, purchase orders, and procurement documentation.
Additionally, the audit team physically inspected selected equipment procured with grant funds. The audit team used a Data Collection Instrument as part of its review process to substantiate reimbursement amounts, procurement, and equipment inventories.

We conducted this grant audit between February and September 2016 pursuant to the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.

The Office of Audits major contributors to this report are: Patrick O’Malley, Director; Paul Streit, Audit Manager; Shawn Cosman, Auditor; Marisa Coccaro, Program Analyst; Victor Leung, Program Analyst; Kevin Dolloson, Communications Analyst; and Peter Christopher, Independent Referencer.
MEMORANDUM FOR: Don Buechner  
Deputy Assistant Inspector General for Audits  
Office of Inspector General (OIG)

FROM: David Bibb  
Associate Administrator (Acting)  
Office of Policy and Program Analysis

OIG Project No. OIG-16-049-AUD-FEMA

Thank you for the opportunity to review and comment on this draft report. The Federal Emergency Management Agency (FEMA) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

FEMA is committed to ensuring that the Texas Department of Public Safety (DPS) distributes and expends Homeland Security Grant Program (HSGP) funding in compliance with applicable laws and regulations. FEMA appreciates the OIG’s acknowledgement of the innovative practices implemented by the Texas DPS in managing and executing the HSGP.

The draft report contained three Recommendations. FEMA concurs with all three Recommendations. Please see the attached for our detailed response to each Recommendation, and a separate attachment with additional technical comments.

FEMA remains committed to the improvement of the level of preparedness and homeland security within the State of Texas as well as all states and territories. Again, thank you for the opportunity to review and comment on this draft report. Technical comments were provided under separate cover. Please feel free to contact Gary McKeon, Director of FEMA’s Audit Liaison Office at 202-646-1308, with any concerns you may have.
Attachment: DHS Management Response to Recommendations Contained in OIG-16-049-AUD-FEMA

**Recommendation 1:** We recommend that the Assistant Administrator, Grant Programs Directorate for FEMA, require that Texas strengthen its inventory monitoring procedures so that property management accountability requirements are implemented and maintained, and review and correct inventory records for Denton and Ellis counties, and the city of Austin.

**Response:** Concur. FEMA will work with the Texas DPS to ensure that policies and procedures for property management records are maintained correctly.

Estimated Completion Date (ECD): August 31, 2017

**Recommendation 2:** We recommend that the Assistant Administrator, Grant Programs Directorate for FEMA, ensure that Texas implements procedures to document and review justifications and work descriptions for direct salaries charged to the Homeland Security Grant Program grant projects; and ensure that the only portion of salaries charged to the grant is for work directly related to the grant projects and refund all past salaries, including the $218,045 we identified not sufficiently documented as directly related to the projects.

**Response:** Concur. FEMA will work with the Texas DPS to ensure that appropriate documentation is collected and reviewed to ensure that salaries charged to the grant are allocable to the program. If the documentation does not properly support the past salary of $218,045, FEMA will seek an appropriate remedy.

ECD: August 31, 2017

**Recommendation 3:** We recommend that the Assistant Administrator, Grant Programs Directorate for FEMA:

- clarify what characteristics a tactical armored assault vehicle must possess to qualify as a chemical, biological, radiological, nuclear, and explosives (CBRNE) incident response vehicle, and

- clarify whether either of the vehicles purchased by the city of Houston possesses those necessary characteristics, and if not, require that Texas refund the portion of the $816,313 used to acquire the vehicles.

**Response:** Concur. After reviewing the information presented in the Draft Report, including the photographs of the vehicles in question, it appears that these vehicles are designed to assist law enforcement in executing forced entry, and that this equipment falls under the Specialized Mission Vehicle category of the Authorized Equipment List (AEL) as tactical
intervention vehicles. The acquisition of such vehicles is an allowable expense under HSGP. See excerpt below from the AEL effective from March 07, 2012 to May 08, 2015:

“12VE-00-MISS Vehicle, Specialized Mission, CBRNE

Description: Specialized vehicles designed to support specific CBRNE mission area requirements. Examples include deployment vehicles, tactical intervention vehicles, hazmat units, communications units, bomb response units, mobile morgue units, and special transport units such as all-terrain vehicles (ATVs), 2-wheeled personal transports for fully suited bomb technicians, and robot trailers designed to accommodate special mission equipment and accessories.”

FEMA believes the intent of the recommendation has been met, and therefore FEMA requests this recommendation be reflected as closed on the final report.

ECD: NA
Appendix B
Map of Texas’ 24 Councils of Government

Source: Texas Association of Regional Councils
Appendix C
Texas Department of Public Safety Organizational Chart

Texas Department of Public Safety

Public Safety Commission

Faith Johnson
Commissioner

Randy Watson
Commissioner

Cynthia Leon
Chairman

Steven Mach
Commissioner

Manny Flores
Commissioner

Steven C. McCraw
Director

Phillip Adkins
General Counsel

Rhonda Fleming
Inspector General

Catherine Melvin
Chief Auditor

Deputy Director
Homeland Security and Services
Robert J. Bodisch, Sr.

Administrative Operations
Amanda Arrington
Assistant Director

Driver License
Joe Peters
Assistant Director

Emergency Management
Nim Kidd
Assistant Director

Information Technology
Jon Percy
Assistant Director

Region 1
Dallas
Jack Webster
Regional Commander

Texas Rangers
Randy Prince
Assistant Director

Criminal Investigations
Thomas Ruscio
Assistant Director

Region 2
McAllen
Duane Steen
Regional Commander

Law Enforcement Support
Skyler Hearn
Assistant Director

Intelligence & Counterterrorism
John Jones
Assistant Director

Region 3
McAllen
Jose Rodriguez
Regional Commander

Texas Highway Patrol
Luke Gonzales
Assistant Director

Cyber Security
Aaron Blackstone
Chief

Equal Employment Opportunity
Nathanial Har小孩子
Chief

Region 4
Fort Worth
Casey Matthews
Regional Commander

Executive Protection Bureau
Chris Bremer
Chief

Government Relations
Candace Nolte
Chief

Region 5
Lubbock
Gary Ables
Regional Commander

Media
Communications
Katherine Gesinger
Chief

Dispute Resolution Office
Sonia Garula
Chief

State Administrative Agency
Jamie Young
Assistant Chief

Deputy Director
Law Enforcement Operations
David G. Baker

Aircraft Operations
Billy Nabors
Assistant Director

Region 6
San Antonio
Freeman Martin
Regional Commander

Region 7
State Capitol
Jose Ortiz
Regional Commander

Region 8
El Paso
Casey Matthews
Regional Commander

Region 9
San Antonio
Freeman Martin
Regional Commander

Appendix D
Homeland Security Grant Program

The HSGP provides Federal funding to help state and local agencies enhance capabilities to prevent, deter, respond to, and recover from terrorist attacks, major disasters, and other emergencies. The HSGP encompasses several interrelated Federal grant programs that together fund a range of preparedness activities, including planning, organization, equipment purchase, training, and exercises, as well as management and administration costs. Programs include the following:

- **The State Homeland Security Program** provides financial assistance directly to each of the states and territories to prevent, respond to, and recover from acts of terrorism and other catastrophic events. The program addresses capability targets set in the Threat and Hazard Identification and Risk Assessment (THIRA) process and assessed in the State Preparedness Report.

- **The Urban Areas Security Initiative** provides financial assistance to address the unique planning, equipment, training, and exercise needs of high-risk urban areas, and to assist in building an enhanced and sustainable capacity to prevent, respond to, and recover from threats or acts of terrorism and other disasters. Funding is expended based on the THIRA process.

- In addition, the HSGP includes Operation Stonegarden, which supports cooperation and coordination among law enforcement agencies to secure the United States’ borders and coastlines.
Appendix E
Questioned Costs

<table>
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<th>Recommendation and Issue</th>
<th>Findings with Examples</th>
<th>Funds Put to Better Use</th>
<th>Questioned Cost Amounts</th>
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<td>#1 Property Management</td>
<td>Inventory Records Were Not Always Complete</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>#2 Salary Documentation</td>
<td>Inadequate Documentation to Support Distribution of Salaries</td>
<td>$0</td>
<td>$218,045</td>
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<td>#3 Equipment Procurement</td>
<td>Purchase of Potentially Ineligible Equipment</td>
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Appendix F
Report Distribution

Department of Homeland Security

Secretary
Deputy Secretary
Chief of Staff
General Counsel
Executive Secretary
Director, GAO/OIG Liaison Office
Assistant Secretary for Office of Policy
Assistant Secretary for Office of Public Affairs
Assistant Secretary for Office of Legislative Affairs
FEMA Audit Liaison

Office of Management and Budget

Chief, Homeland Security Branch
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Office of Inspector General, Mail Stop 0305
Attention: Hotline
245 Murray Drive, SW
Washington, DC 20528-0305