

**Department of Homeland  
Security's FY 2016  
Compliance with the  
*Improper Payments  
Elimination and Recovery  
Act of 2010* and Executive  
Order 13520, Reducing  
Improper Payments**





# DHS OIG HIGHLIGHTS

## ***Department of Homeland Security's FY 2016 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments***

**May 12, 2017**

### **Why We Did This Audit**

Our objective was to determine whether the Department of Homeland Security complied with the *Improper Payments Elimination and Recovery Act of 2010* (IPERA) and Executive Order 13520, *Reducing Improper Payments*.

Additionally, we evaluated the accuracy and completeness of DHS' improper payment reporting.

### **What We Recommend**

We recommend that DHS' Risk Management and Assurance Division (RM&A) strengthen its oversight and review procedures for IPERA risk assessments. We also recommend that RM&A follow the Office of Management and Budget's (OMB) requirements to comply with IPERA.

#### **For Further Information:**

Contact our Office of Public Affairs at (202) 254-4100, or email us at [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)

### **What We Found**

DHS did not fully comply with IPERA because it did not publish the accompanying materials to the Agency Financial Report as required by OMB guidance. The Department also did not meet its annual reduction targets established for 7 of 15 programs deemed susceptible to significant improper payments.

DHS did comply with Executive Order 13520 by properly compiling and making available to the public DHS' FY 2016 Quarterly High-Dollar Overpayment reports.

Additionally, we reviewed DHS' processes and procedures for estimating its annual improper payment rates. Based on our review, we determined DHS did not properly perform oversight of the components' improper payment testing and reporting. Specifically, DHS RM&A did not perform adequate or consistent reviews of the components' risk assessments.

### **DHS Response**

DHS concurred with all six of our recommendations and has already begun implementing corrective actions. DHS has indicated that it is committed to responsible stewardship of its resources; ensuring proper controls are in place to eliminate fraud, waste, and abuse of taxpayer dollars; and continuing its focus on reducing improper payments.





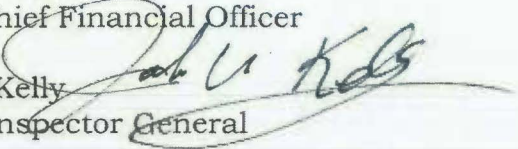
## OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

May 12, 2017

MEMORANDUM FOR: Stacy Marcott  
Acting Chief Financial Officer

FROM: John V. Kelly   
Deputy Inspector General

SUBJECT: *Department of Homeland Security's FY 2016  
Compliance with the Improper Payments Elimination  
and Recovery Act of 2010 and Executive Order 13520,  
Reducing Improper Payments*

Attached for your action is our final report, *Department of Homeland Security's FY 2016 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments*. We incorporated the formal comments provided by your office.

The report contains six recommendations aimed at improving the overall effectiveness of the improper payment reduction program. Your office concurred with the six recommendations. Based on information provided in your response to the draft report, we consider recommendations 1 and 4 open and resolved, and recommendations 3 and 5 resolved and closed. We have administratively closed recommendations 2 and 6 since they are repeat recommendations from the FY 2014 or FY 2015 report on the Department's compliance with the *Improper Payments Elimination and Recovery Act of 2010* (IPERA). See appendix C for the current status of all prior years' recommendations related to IPERA.

Once your office has fully implemented the open 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.

Please send your response or closure request to  
[OIGAuditsFollowup@oig.dhs.gov](mailto: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 Maureen Duddy, Deputy Assistant Inspector General for Audits, at (617) 565-8723.

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### Background

On July 22, 2010, the President signed Public Law 111-204, *Improper Payments Elimination and Recovery Act of 2010* (IPERA, or the Act), which requires agency heads to periodically review all programs and activities administered and identify those that may be susceptible to significant improper payments. IPERA defines an improper payment as one that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. This includes any payment to an ineligible recipient, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), and any payment that does not account for credit for applicable discounts. For each program identified as susceptible to significant improper payments, the agency is required to produce a statistically valid or otherwise appropriate estimate of the improper payments made by each program and activity. The agency is also required to include those estimates in the materials accompanying the agency's annual financial statement.

On April 14, 2011, the Office of Management and Budget (OMB) issued Circular A-123, *Appendix C, Requirements for Effective Measurement and Remediation of Improper Payments*, revised parts I and II, as guidance for agencies to implement the requirements of IPERA. This guidance also describes the responsibilities of Inspectors General in determining their respective agency's compliance with IPERA. On October 20, 2014, OMB issued updated guidance,<sup>1</sup> which changed the improper payment compliance framework to create a more unified, comprehensive, and less burdensome set of requirements. In accordance with OMB's guidance, the Inspector General should review improper payment reporting in the Agency Financial Report (AFR) and any accompanying information to ensure compliance with IPERA. As part of that review, the Inspector General may also evaluate the accuracy and completeness of agency reporting and evaluate the agency's efforts to reduce and recover improper payments.

Among other requirements, an agency must conduct risk assessments and report and publish the results of selected program testing in its AFR to comply with IPERA. It must also achieve and report improper payment rates of less than 10 percent for each program. According to the Department's AFR, in fiscal year 2016, DHS conducted risk assessments for nearly \$67 billion of FY 2015

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<sup>1</sup> Office of Management and Budget Circular A-123, *Appendix C, Requirements for Effective Estimation and Remediation of Improper Payments*



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payments made by 74 DHS programs in which total payments exceeded \$10 million.

Executive Order 13520, *Reducing Improper Payments*, was issued in the interest of reducing payment errors and eliminating waste, fraud, and abuse in Federal programs. The order contains a comprehensive set of policies, including transparency and public scrutiny of significant payment errors throughout the Federal Government. It requires that at least once every quarter, the head of each agency submit to the agency's Inspector General and the Council of the Inspectors General on Integrity and Efficiency (CIGIE), and make available to the public, a report on any high-dollar improper payments identified by the agency.

OMB Circular A-123, *Appendix C, Requirements for Effective Estimation and Remediation of Improper Payments*, clarifies what agencies are required to report in their quarterly high-dollar overpayments report. It states that only agencies with programs susceptible to significant improper payments under the *Improper Payments Information Act of 2002* are required to report quarterly on high-dollar overpayments that occurred within those specific programs. A high-dollar overpayment is any overpayment that is in excess of 50 percent of the correct amount of the intended payment under the following circumstances:

- a. where the total payment to an individual exceeds \$25,000 as a single payment or in cumulative payments for the quarter; or
- b. where the total payment to an entity exceeds \$100,000 as a single payment or in cumulative payments for the quarter.

During FY 2016, DHS reported 21 high-dollar overpayments totaling \$4 million.

### Results of Audit

We determined that DHS did not fully comply with IPERA. An agency must meet six specific requirements to comply with IPERA. If an agency does not meet one or more of these requirements, it is not compliant. DHS did not publish some of the accompanying materials of the AFR as OMB guidance requires. The Department also did not meet its annual reduction targets established for 7 of 15 programs deemed susceptible to significant improper payments.

We also determined that DHS complied with Executive Order 13520 by properly compiling and making available to the public DHS' FY 2016 Quarterly High-Dollar Overpayment reports.





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Additionally, we reviewed DHS' processes and procedures for estimating its annual improper payment rates. Based on our review, we determined DHS did not properly perform oversight of the components' improper payment testing and reporting.

### **DHS' Compliance with IPERA**

The Department reported that it is committed to reducing its improper payments. However, it did not meet 2 of the 6 specific IPERA requirements. Specifically, DHS did not publish some of the accompanying materials in the AFR on its public website; and it did not meet its annual reduction targets established for 7 of 15 programs deemed susceptible to significant improper payments. We reviewed DHS' FY 2016 Agency Financial Report to determine whether DHS met the following IPERA requirements:

1. Published an AFR for the most recent fiscal year and posted that report and any accompanying materials required by OMB on the agency website;
2. Conducted a program-specific risk assessment for each program or activity that conforms with section 2(a) the *Improper Payments Information Act of 2002* (if required);
3. Published improper payment estimates for all programs and activities identified as susceptible to significant improper payments under its risk assessment (if required);
4. Published programmatic corrective action plans in the AFR (if required);
5. Published, and is meeting,<sup>2</sup> annual reduction targets for each program assessed to be at risk and estimated for improper payments (if required and applicable); and
6. Achieved and reported a gross improper payment rate of less than 10 percent for each program and activity for which an improper payment estimate was obtained and published in the AFR.

#### Our Specific Results for the IPERA Compliance Requirements are as Follows:

1. Did DHS publish its AFR for the most recent fiscal year and post that report and any accompanying materials required by OMB on the agency website?

No. DHS published its FY 2016 AFR on its website; however, the accompanying materials required by OMB Circular A-136, *Financial*

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<sup>2</sup> According to Circular A-123, Appendix C, *Requirements for Effective Estimation and Remediation of Improper Payments*, a program meets a reduction target if the improper payment rate for that program in the current year falls within plus or minus 0.1 percentage points of the reduction target set in the previous year's AFR.



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*Reporting Requirements*, did not properly list all programs assessed for risk in FY 2016. DHS omitted the following three Federal Emergency Management Agency (FEMA) programs from the *Other Information* section of the FY 2016 AFR: (1) Federal Insurance and Mitigation Administration - Non Claims Loss Payments, (2) Flood Risk Map Program – Grants, and (3) Non-DRF Travel.

DHS also incorrectly reported disbursement totals and mislabeled a program in the *Other Information* section of the FY 2016 AFR (see table 1 for the correct presentation of these errors).

**Table 1. Corrections to the FY 2016 AFR – *Other Information***

Component	Program	FY 2015 Disbursements (\$ Million)
FEMA	FEMA Vendor Pay (FEMA VP)	\$838.39 <sup>3</sup>
United States Coast Guard	Acquisition, Construction, & Improvements, Operating Expenses -Hurricane Sandy (USCG – Sandy) <sup>4</sup>	\$70.00

Source: Office of Inspector General (OIG) analysis of components' risk assessments and FY 2016 DHS Agency Financial Report

The errors did not result in a material misstatement in the financial statements. DHS should ensure that these corrections are reflected in the FY 2017 AFR.

2. Did DHS conduct a program-specific risk assessment for each program or activity that conforms to section 2(a) of the *Improper Payments Information Act of 2002* (if required)?

Yes. DHS has conducted a program-specific risk assessment for each program or activity in conformance with section 2(a) of the Act. IPERA requires a full risk assessment of all DHS programs at least once in the past 3 fiscal years.

3. Did DHS publish improper payment estimates for all programs and activities identified as susceptible to significant improper payments under its risk assessments?

Yes. DHS published improper payment estimates as shown in Appendix B.

<sup>3</sup> Reported in the FY 2016 Agency Financial Report as \$581.51 million.

<sup>4</sup> Reported in the FY 2016 Agency Financial Report as Acquisition, Construction, & Improvements -Hurricane Sandy (USCG – Sandy)



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4. Did DHS publish programmatic corrective action plans in the AFR (if required)?

Yes. DHS appropriately published corrective action plans in the AFR for the FEMA Vendor Pay program.

5. Did DHS publish, and is it meeting, annual reduction targets for each program assessed to be at risk and estimated for improper payments (if required and applicable)?

No. Although the Department was able to meet its annual reduction target for 3 programs noncompliant in FY 2015, it did not meet the FY 2016 reduction target rates set for 7 of 15 programs deemed to be susceptible to improper payments, as shown in table 2.

6. Did DHS achieve and report a gross improper payment rate of less than 10 percent for each program and activity for which an improper payment estimate was obtained and published in the AFR?

Yes. DHS reported a gross improper payment rate of less than 10 percent for each program and activity, as shown in table 2.





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**Table 2. FY 2016 Improper Payment Reduction Targets** (\$ in millions)

Component	Program	CY Est. IP%	CY IP%	Increase (Decrease) in Reduction Targets	Met Reduction Targets	Previous Years' Non-Compliance	CY +1 Est. IP%
		2016 IP Reduction Targets	2016 Actual IP Rates				2016 IP Reduction Targets
U.S. Customs and Border Protection (CBP)	Refund & Drawback (R&D)	0.15%	0.35%	0.20%	NO	NO	0.24%
	Administratively Uncontrollable Overtime (AUO)	0.20%	0.01%	-0.19%	YES	N/A	0.20%
Domestic Nuclear Detection Office (DNDO)	Systems Acquisition – Hurricane Sandy (DNDO - Sandy)	0.00%	0.00%	0.00%	YES	N/A	0.00%
Federal Emergency Management Agency (FEMA)	Assistance to Firefighters Grant Program (AFG)	0.50%	0.85%	0.35%	NO	NO	0.85%
	Flood Risk Map – Flood Hazard Mapping & Risk Analysis Program (FRM&RA)	3.50%	5.49%	1.99%	NO	N/A	5.00%
	Homeland Security Grant Program (HSGP)	1.10%	0.42%	-0.68%	YES	NO	0.42%
	National Flood Insurance Program (Flood Claims) (NFIP)	0.14%	0.17%	0.03%	YES	NO	0.17%
	Public Assistance Program (PA)	1.20%	1.36%	0.16%	NO	NO	1.30%
	Port Security Grant Program (PSGP)	0.55%	0.97%	0.42%	NO	N/A	0.94%
	Transit Security Grant Program (TSGP)	0.65%	0.68%	0.03%	YES	YES	0.70%
	Vendor Pay (VP)	4.00%	5.40%	1.40%	NO	NO	5.00%
U.S. Immigration and Customs Enforcement (ICE)	Enforcement & Removal Operations (ERO)	3.50%	0.36%	-3.14%	YES	YES	1.25%
Office of Inspector General (OIG)	Hurricane Sandy Payroll & Travel (OIG - Sandy)	0.00%	1.76%	1.76%	NO	YES	N/A
Science and Technology Directorate (S&T)	Research & Development - Hurricane Sandy payments (S&T Sandy)	0.00%	0.00%	0.00%	YES	YES	0.00%
United States Coast Guard (USCG)	Acquisition, Construction, & Improvements, Operating Expenses -Hurricane Sandy (USCG - Sandy)	1.10%	0.66%	-0.44%	YES	YES	0.50%
<b>All Programs</b>		<b>1.41%</b>	<b>1.02%</b>				<b>1.21%</b>

Source: OIG Analysis of FY 2015 DHS Agency Financial Report and FY 2016 DHS Agency Financial Report.

### DHS Actions to Resolve Non-Compliance

DHS continues to be noncompliant with IPERA because it did not meet its FY 2016 annual reduction targets. Additionally in FY 2016, DHS has a new noncompliance issue; the Department did not publish accurate accompanying materials to the AFR as OMB guidance requires.

According to OMB Circular A-123, *Appendix C, Requirements for Effective Estimation and Remediation of Improper Payments*, an agency that is not compliant for 1 fiscal year must submit a plan to the Senate Committee on



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Homeland Security and Governmental Affairs, the House Committee on Oversight and Government Reform, and OMB, describing the actions that the agency will take to become compliant. DHS needs to develop corrective action plans to ensure the accompanying materials in the AFR are properly presented. Additionally, DHS needs to create corrective action plans for the Flood Risk Map — Flood Hazard Mapping & Risk Analysis Program and Port Security Grant Program,<sup>5, 6</sup> which did not meet their annual reduction targets for the first time in FY 2016. DHS already properly provided corrective action plans to OMB for the remaining five programs that did not meet their annual reduction targets in FY 2015.

Per OMB Circular A-123, programs not compliant for 2 consecutive fiscal years will need to be reviewed by the Director of OMB to determine whether additional funding would help the agency come into compliance. DHS may need to discuss with OMB whether Refund and Drawback (CBP) needs additional funding.

If noncompliance continues for the Assistance to Firefighters Grants (FEMA), Public Assistance (FEMA), and Vendor Pay (FEMA) programs, DHS will be required to submit the following to Congress in order to bring these programs into compliance:

- reauthorization proposals for each (discretionary) program or activity that has not been in compliance for 3 or more consecutive fiscal years; or
- proposed statutory changes necessary to bring the program or activity into compliance.

In addition, OMB may require agencies that are not compliant with the law (for 1, 2, or 3 years in a row) to complete additional requirements beyond those previously listed.

### **DHS' Compliance with Executive Order 13520**

We reviewed DHS' FY 2016 Quarterly High-Dollar Overpayment reports to determine whether DHS met the requirements of Executive Order 13520, *Reducing Improper Payments*. Specifically, we determined that DHS complied

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<sup>5</sup> Due to consistently low improper payment percentages, DHS has requested and received relief from IPERA payment testing for the Port Security Grant Program. A corrective action plan is no longer required.

<sup>6</sup> OIG Hurricane Sandy Payroll and Travel also did not meet its annual reduction target, but it was not funded past FY 2016.



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with Executive Order 13520 by properly compiling and making available to the public DHS' FY 2016 Quarterly High-Dollar Overpayment reports.

Beginning in FY 2015, OMB Circular A-123 requires agencies to report high-dollar overpayments for programs assessed at high-risk for improper payments. DHS reported that it did not make any overpayments in those programs for FY 2016. However, although not required, DHS did report overpayments in other programs and provided the details in its quarterly reports to OIG and the Council of the Inspectors General on Integrity and Efficiency. There were two primary causes for these overpayments:

1. DHS program offices did not enforce the proper three-way match of a contract, receiving report, and proper invoice prior to payment for goods or services.
2. DHS did not make prompt changes to employees' payroll entitlements.

There is always a greater risk that overpayments (as opposed to underpayments) could be made and not identified. DHS needs to remain mindful of following established internal controls and make improvements, as needed, to prevent future improper payments.

### **DHS' Oversight of Improper Payment Testing and Reporting**

DHS did not properly perform oversight of the components' improper payment testing and reporting. Specifically, DHS Risk Management and Assurance Division (RM&A) did not perform adequate or consistent reviews of the components' risk assessments.

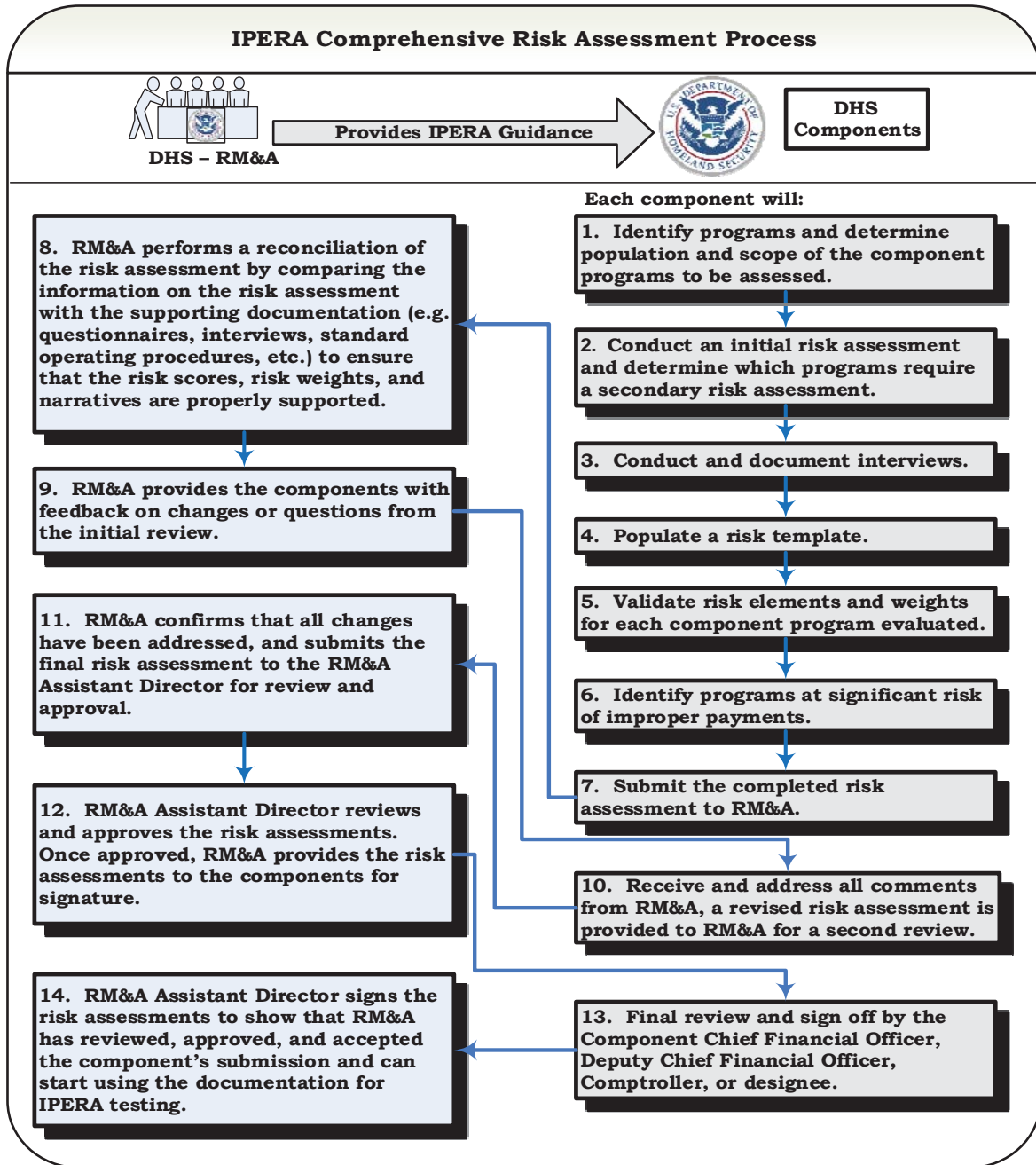
According to the *DHS Improper Payment Reduction Guidebook* (Guidebook), DHS requires components to perform a comprehensive risk assessment in order to identify high-risk programs susceptible to making improper payments. To accomplish this task, DHS has designed a detailed methodology involving the creation of a program risk matrix based upon specific risk conditions that affect the likelihood of improper payments (see exhibit 1).



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### Exhibit 1. IPERA Comprehensive Risk Assessment Process



Source: OIG analysis of DHS Guidebook and RM&A Improper Payment Program Standard Operating Procedures





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RM&A performed a review of all of the components' risk assessments. However, RM&A's inconsistent use of its standardized review allowed errors to go undetected. RM&A officials said that they had difficulties maintaining a standardized review because of staff shortages, delayed implementation of RM&A review requirements, and improper component documentation. As a result, RM&A did not:

- identify missing program assessments;
- identify the causes of calculation errors;
- ensure testable transactions were not omitted from IPERA consideration;
- ensure component adjustments are included with its programs;
- document its review and approval of the risk assessments and RM&A checklist; or
- ensure test plans were approved prior proper approval.

RM&A also did not resolve concerns identified during its risk assessment reviews. During its reviews, RM&A identified that the components' risk ratings were not properly supported and in some cases potentially should be changed to a high risk rating. According to the RM&A Improper Payment Program Standard Operating Procedures, RM&A was required to provide the components with feedback on changes or questions from its reviews. However, RM&A officials said they reached out to components for responses to questions only if they thought it would result in a change to the risk rating. For concerns RM&A did address with the components, the components did not always provide a response to RM&A. This was attributable to the DHS Guidebook, which notes that if there is disagreement between DHS RM&A and the component, the component has the authority to make the final decision.

### Recommendations

**Recommendation 1:** We recommend that the Chief Financial Officer, Department of Homeland Security ensure that the FY 2017 Agency Financial Report properly reports prior year IPERA disbursements in a consistent manner.

**Recommendation 2:** We recommend that the Chief Financial Officer, Department of Homeland Security ensure that the Risk Management and Assurance Division strengthen its oversight to ensure proper documentation of its review of the components' risk assessments. (Repeat Recommendation from Report OIG-16-88: *Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010*)



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**Recommendation 3:** We recommend that the Chief Financial Officer, Department of Homeland Security ensure that the Risk Management and Assurance Division has adequate personnel to ensure the Department's compliance with IPERA requirements. (Repeat Recommendation from Report OIG-16-88: *Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010*)

**Recommendation 4:** We recommend that the Chief Financial Officer, Department of Homeland Security ensure that the Risk Management and Assurance Division is properly following existing DHS IPERA Guidance.

**Recommendation 5:** We recommend that the Chief Financial Officer, Department of Homeland Security ensure that the Risk Management and Assurance Division issues guidance that (1) strengthens RM&A's authority over the components' risk assessments process, and (2) requires components' to properly respond to RM&A's questions and concerns.

**Recommendation 6:** We recommend that the Chief Financial Officer, Department of Homeland Security ensure that the Risk Management and Assurance Division follows Office of Management and Budget's requirements for agencies not compliant with IPERA as stated in Appendix C of OMB Circular No. A-123. DHS should also focus its resources on corrective actions that will help meet the OMB-approved reduction targets. (Repeat Recommendation from Report OIG-15-94: *Department of Homeland Security's FY 2014 Compliance with the Improper Payments Elimination and Recovery Act of 2010*)

### Management Response and OIG Analysis

DHS concurs with all of the recommendations. A copy of DHS' response in its entirety is included in appendix A. DHS also provided technical comments and suggested revisions to our report in a separate document. We reviewed the technical comments and made changes to the report when appropriate. A summary of our analysis follows.

**DHS' Comments to Recommendation #1: Concur.** RM&A will provide corrections to prior year IPERA data in the FY 2017 Agency Financial Report. Estimated Completion Date (ECD): June 30, 2017.

**OIG Analysis of DHS' Comments:** DHS' corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have reviewed the FY 2017 Agency Financial Report. We will evaluate RM&A's



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implementation of the corrective action during our FY 2017 IPERA audit and report on DHS' progress closing this recommendation.

**DHS' Comments to Recommendation #2: Concur.** For each DHS Component, RM&A has begun reviewing Components' risk assessments to ensure a response is obtained for all questions raised during RM&A's review. RM&A has developed a process and has documented resolutions of open action items arising from the reviews. DHS has provided supporting documentation to the OIG under separate cover and requests the OIG consider this recommendation resolved and closed.

**OIG Analysis of DHS' Comments:** DHS' corrective action is responsive to the recommendation. The original recommendation from Report OIG-16-88: *Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010* will remain open and resolved until we have evaluated RM&A's most recent review of each component's risk assessment. We will evaluate this during our FY 2017 IPERA audit and report on DHS' progress in closing this recommendation.

**DHS' Comments to Recommendation #3: Concur.** RM&A has hired a full-time team lead to assist with the oversight effort. DHS has provided supporting documentation to OIG under separate cover and requests the OIG consider this recommendation resolved and closed.

**OIG Analysis of DHS' Comments:** DHS' actions satisfy the intent of the recommendation and we consider the recommendation closed.

**DHS' Comments to Recommendation #4: Concur.** RM&A has established and implemented the IPERA package checklist to ensure personnel are following guidance prescribed in the IPERA guidebook. DHS has provided supporting documentation to OIG under separate cover and requests the OIG consider this recommendation resolved and closed.

**OIG Analysis of DHS' Comments:** DHS' corrective action is responsive to the recommendation. The recommendation will remain open and resolved until we have determined that RM&A is properly following existing DHS IPERA Guidance. We will evaluate this during our FY 2017 IPERA audit and report on DHS' progress closing this recommendation.

**DHS' Comments to Recommendation #5: Concur.** RM&A has redefined criteria used for the Financial Management Health Assessment scores for IPERA that will include quality and timeliness of response from Components.



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DHS has provided supporting documentation to OIG under separate cover and requests the OIG consider this recommendation resolved and closed.

**OIG Analysis of DHS' Comments:** DHS' actions satisfy the intent of the recommendation and we consider the recommendation closed. In addition to improvement to the Financial Management Health Assessment, RM&A has updated the FY 2017 DHS Guidebook, strengthening RM&A's authority for the risk assessment process.

**DHS' Comments to Recommendation #6: Concur.** RM&A will continue to work with OMB and OIG to ensure established reporting requirements are followed. It is important to note that DHS IPERA reviews are performed a year in arrears, and as a result the Department will not fully realize the benefit of the corrective actions until late FY 2018. RM&A will continue to focus its efforts on developing corrective action plans that address root causes with Components in order to meet OMB approved reduction targets.

Specifically, by August 2017, RM&A will establish a workgroup with Components that have non-compliant programs and explore options to expedite the IPERA testing so that program offices have sufficient time to provide proper documentation and reduce improper payments due to insufficient documentation. RM&A will implement the expedited schedule, as applicable, in November 2017. ECD: September 30, 2018.

**OIG Analysis of DHS' Comments:** DHS' corrective action is responsive to the recommendation. The original recommendation from Report OIG-15-94: *Department of Homeland Security's FY 2014 Compliance with the Improper Payments Elimination and Recovery Act of 2010* will remain open and resolved until we have reviewed the corrective action plans and DHS' continued efforts to comply with IPERA. We will perform this review during our FY 2017 IPERA audit and report on DHS' progress closing this recommendation.

### Objective, Scope, and Methodology

The audit objective was to determine whether DHS complied with the *Improper Payments Elimination and Recovery Act of 2010* (IPERA) and Executive Order 13520, *Reducing Improper Payments* in FY 2016. We also evaluated the accuracy and completeness of DHS' improper payment reporting.

To understand DHS' requirements under IPERA, and DHS policies and procedures to meet those requirements, we obtained and reviewed relevant authorities and guidance and interviewed the officials in DHS' Office of the Chief Financial Officer.





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We reviewed DHS' FY 2016 Agency Financial Report to determine whether DHS met the following IPERA requirements:

1. Published an AFR for the most recent fiscal year and posted that report and any accompanying materials required by OMB on the agency website;
2. Conducted a program-specific risk assessment for each program or activity that conforms with section 2(a) of the *Improper Payments Information Act of 2002* (if required);
3. Published improper payment estimates for all programs and activities identified as susceptible to significant improper payments under its risk assessment (if required);
4. Published programmatic corrective action plans in the AFR (if required);
5. Published, and is meeting, annual reduction targets for each program assessed to be at risk and estimated for improper payments (if required and applicable); and
6. Achieved and reported a gross improper payment rate of less than 10 percent for each program and activity for which an improper payment estimate was obtained and published in the AFR.

We reviewed DHS' FY 2016 Quarterly High-Dollar Overpayment reports to determine whether DHS met the requirements of Executive Order 13520. Specifically, we determined whether DHS complied with Executive Order 13520 by properly compiling and making available to the public DHS' FY 2016 Quarterly High-Dollar Overpayment reports.

We reviewed DHS' oversight of components improper payment testing and reporting. We interviewed DHS RM&A personnel and reviewed components' risk assessments and RM&A documented reviews. We did not assess the reliability of the data presented in the FY 2015 and FY 2016 DHS Agency Financial Reports.

We conducted this audit between November 2016 and March 2017, pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards (GAGAS), except that we included OIG in our results in Table 2, *FY 2016 Improper Payment Reduction Targets*, because OIG did not meet its reduction target rate. We did not conduct any audit procedures to determine the reasonableness of the OIG's target rates. GAGAS requires 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objective.



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Office of Audits major contributors to this report are: Sandra John, Audit Director; Devon Houston, Audit Manager; Hope Franklin, Auditor-In-Charge; David DeHaven, Auditor; Adam Buro, Auditor; Toni Johnson, Auditor; Kevin Dolloson, Communications Analyst; and Michael Brunelle, Independent Referencer.



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**Appendix A**  
**Management Comments to the Draft Report**


U.S. Department of Homeland Security  
Washington, DC 20528



**Homeland  
Security**

May 2, 2017

MEMORANDUM FOR: John V. Kelly  
Deputy Inspector General

FROM: Jim H. Crumpacker, CIA, CFE   
Director  
Departmental GAO-OIG Liaison Office

SUBJECT: Management's Response to OIG Draft Report: "Department of Homeland Security's FY 2016 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments"  
(OIG Project No.16-071-AUD-DHS)

Thank you for the opportunity to review and comment on this draft report. The U.S. Department of Homeland Security (DHS) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

The Department is pleased to note OIG's positive recognition of DHS's compliance with Executive Order 13520 regarding the reduction of improper payments. The Department also appreciates the OIG's recognition of DHS accomplishments in four of the six key categories of "Improper Payments Elimination and Recovery Act of 2010" (IPERA) compliance:

- 1) Conducting a program-specific risk assessment for each program;
- 2) Publishing improper payment estimates for all programs and activities;
- 3) Publishing improper payment corrective action plans; and
- 4) Reporting a gross improper payment rate of less than 10 percent for each program and activity.

DHS is committed to the responsible stewardship of its resources and ensuring proper controls are in place to eliminate fraud, waste, and abuse of taxpayer dollars, and continuing its focus on reducing improper payments. More specifically, the DHS Office of the Chief Financial Officer's (OCFO) Risk Management and Assurance (RM&A) Division is charged with ensuring that resources are effectively and efficiently managed and applicable laws, regulations, and policies are complied with; processes are managed to effectively and efficiently meet the objectives of operations; and program performance is measured and assessed.

The draft report contained six recommendations with which the Department concurs. Please see the attached for our detailed response to each recommendation.



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Again, thank you for the opportunity to review and comment on this draft report. Technical comments were previously provided under separate cover. Please feel free to contact me if you have any questions. We look forward to working with you in the future.

Attachment





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#### **Attachment: DHS Management Response to Recommendations Contained in OIG Project No. 16-071-AUD-DHS**

The OIG recommended that the DHS Chief Financial Officer (CFO):

**Recommendation 1:** Ensure that the FY 2017 Annual Financial Report properly reports prior year IPERA disbursements for FEMA Vendor Pay.

**Response:** Concur. RM&A will provide corrections to prior year IPERA data in the FY 2017 Annual Financial Report. Estimated Completion Date (ECD): June 30, 2017.

The OIG recommended that the DHS CFO's RM&A Division:

**Recommendation 2:** Strengthen its oversight to ensure proper documentation of its review of the components' risk assessments. (Repeat Recommendation from Report OIG-16-88: *Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010*)

**Response:** Concur. For each DHS Component, RM&A has begun reviewing Component-submitted risk assessments to ensure a response is obtained to all questions raised during the RM&A-led review. RM&A developed a process and has documented resolutions of open action items arising from the reviews. Supporting documentation of this process is being provided to OIG under separate cover. DHS requests the OIG consider this recommendation resolved and closed.

**Recommendation 3:** Has adequate personnel to ensure the Department's compliance with IPERA requirements. (Repeat Recommendation from Report OIG-16-88: *Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010*)

**Response:** Concur. RM&A has hired a full-time team lead to assist with the oversight effort. Supporting documentation is being provided to OIG under separate cover. DHS requests the OIG consider this recommendation resolved and closed.

**Recommendation 4:** Properly follow existing DHS IPERA Guidance.

**Response:** Concur. RM&A has established and implemented the IPERA package checklist to ensure staff are following guidance prescribed in the IPERA guidebook. Supporting documentation is being provided to OIG under separate cover. DHS requests the OIG consider this recommendation resolved and closed.

**Recommendation 5:** Issues guidance that (1) strengthens RM&A's authority over the components' risk assessments process, and (2) requires components' to properly respond to RM&A's questions and concerns.



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**Response:** Concur. RM&A has redefined criteria used for the Financial Management Health Assessment scores for IPERA that will include quality and timeliness of response from Components. Supporting documentation is being provided to OIG under separate cover. DHS requests the OIG consider this recommendation resolved and closed.

**Recommendation 6:** Follows Office of Management and Budget's requirements for agencies not compliant with IPERA as stated in Appendix C of OMB Circular No. A-123. DHS should also focus its resources on corrective actions that will help meet the OMB-approved reduction targets. (Repeat Recommendation from Report OIG-15-94: *Department of Homeland Security's FY 2014 Compliance with the Improper Payments Elimination and Recovery Act of 2010*)

**Response:** Concur. RM&A will continue to work with OMB and OIG to ensure established reporting requirements are followed. It is important to note that DHS IPERA reviews are performed a year in arrears, and as a result the Department will not fully realize the benefit of the corrective actions until late FY 2018. RM&A will continue to focus its efforts on developing corrective action plans that address root causes with Components in order to meet OMB-approved reduction targets.

More specifically, by August 2017, RM&A will establish a workgroup with Components that have non-compliant programs and explore options to expedite the IPERA testing so that program offices have sufficient time to provide proper documentation and reduce improper payments due to insufficient documentation. RM&A will implement the expedited schedule, as applicable, in November 2017. ECD: September 30, 2018.



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## Appendix B

### Improper Payment Reduction Outlook

(\$ in millions)

Component	Program	PY Outlays	PY IP%	PY IP\$	CY Outlays	CY IP%	CY IP\$	CY +1 Outlays	CY +1 Est. IP%	CY +1 Est. IP\$
		2015 Testing			2016 Testing			2017 Testing		
U.S. Customs and Border Protection	Refund & Drawback	\$1,590.56	0.24%	\$3.88	\$3,008.52	0.35%	\$10.52	\$2,024.33	0.24%	\$4.86
	Administratively Uncontrollable Overtime	\$337.96	0.25%	\$0.84	\$172.98	0.01%	\$0.01	\$10.00	0.20%	\$0.02
	Hurricane Sandy payments	\$0.47	0.14%	\$0.00	N/A	N/A	N/A	N/A	N/A	N/A
Domestic Nuclear Detection Office	Systems Acquisition - Hurricane Sandy	\$0.05	0.00%	\$0.00	\$0.06	0.00%	\$0.00	\$0.00	0.00%	\$0.00
Federal Emergency Management Agency	Assistance to Firefighters Grant Program	\$224.90	0.64%	\$1.44	\$270.91	0.85%	\$2.29	\$270.91	0.85%	\$2.29
	Flood Risk Map - Flood Hazard Mapping & Risk Analysis Program	\$131.00	8.33%	\$10.92	\$111.25	5.49%	\$6.11	\$136.00	5.00%	\$6.80
	Hazard Mitigation - Hurricane Sandy payments	\$34.03	0.00%	\$0.00	N/A	N/A	N/A	N/A	N/A	N/A
	Homeland Security Grant Program	\$1,496.52	1.20%	\$17.96	\$658.63	0.42%	\$2.77	\$658.63	0.42%	\$2.77
	Individuals and Households Program - Hurricane Sandy payments	\$23.97	7.01%	\$1.68	N/A	N/A	N/A	N/A	N/A	N/A
	National Flood Insurance Program (Flood Claims)	\$894.36	0.16%	\$1.47	\$828.97	0.17%	\$1.38	\$829.00	0.17%	\$1.41
	Public Assistance Program	\$3,902.65	1.45%	\$56.58	\$4,198.30	1.36%	\$57.10	\$4,198.00	1.30%	\$54.57
	Port Security Grant Program	\$300.89	0.67%	\$2.02	\$117.38	0.97%	\$1.14	\$121.57	0.94%	\$1.14
	Transit Security Grant Program	\$353.26	0.88%	\$3.12	\$218.48	0.68%	\$1.49	\$211.06	0.70%	\$1.49
	Vendor Pay	\$733.62	7.50%	\$54.99	\$581.51	5.40%	\$31.43	\$689.85	5.00%	\$34.49
U.S. Immigration and Customs Enforcement	Enforcement and Removal Operations	\$1,525.28	4.06%	\$61.94	\$1,616.01	0.36%	\$5.75	\$1,640.65	1.25%	\$20.51
National Protection and Programs	Federal Protective Service - Hurricane Sandy payments	\$1.02	0.00%	\$0.00	N/A	N/A	N/A	N/A	N/A	N/A
Office of Inspector	Hurricane Sandy payments	\$2.00	0.00%	\$0.00	\$0.17	1.76%	\$0.00	N/A	N/A	N/A
Science and Technology	Research & Development - Hurricane Sandy payments	\$0.28	0.00%	\$0.00	\$2.08	0.00%	\$0.00	\$0.70	0.00%	\$0.00
United States Coast Guard	Acquisitions/Constructions and Improvements , Operating Expenditures, and Expenditures, Collections, and Reimbursements - Hurricane Sandy payments	\$39.54	1.44%	\$0.57	\$70.00	0.66%	\$0.46	\$30.00	0.50%	\$0.15
<b>All Programs</b>		<b>\$11,592.35</b>	<b>1.88%</b>	<b>\$217.41</b>	<b>\$11,855.25</b>	<b>1.02%</b>	<b>\$120.45</b>	<b>\$10,820.70</b>	<b>1.21%</b>	<b>\$130.50</b>

Source: Data from FY 2016 DHS Agency Financial Report.



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**Appendix C**  
**Recommendations and the Current Status of Each**

Report Number	FY	#	Recommendation	Status
OIG-12-48	2011	1	To ensure that all payments for programs and activities identified as high risk are subject to selection for testing and reported, the Department must: <ul style="list-style-type: none"><li>• Enhance controls and processes used by components to reconcile their lists of fiscal year payments with their financial accounting system; and</li><li>• Enhance controls and processes used by the Department to review components' lists of fiscal year payments to ensure that they are complete and that variances are investigated, accounted for, and substantiated.</li></ul>	Closed
		2	Include the following corrections in the Department of Homeland Security's FY 2012 Annual Financial Report: <ul style="list-style-type: none"><li>• FY 2011 recovery audit reporting for Federal Protective Services under National Protection &amp; Programs Directorate; and</li><li>• Excluded payments from U.S. Customs and Border Protection's Secure Border Fencing program from the FY 2011 Annual Financial Report.</li></ul>	Closed

Source: OIG analysis of OIG report, *Department of Homeland Security's Compliance with the Improper Payments Elimination and Recovery Act of 2010* (Revised), OIG-12-48.





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Report Number	FY	#	Recommendation	Status
OIG-12-48	2011	3	Develop and implement procedures to ensure that duties to determine the level of improper payments and to reduce improper payments are adequately segregated.	Closed
		4	Modify the <i>Department of Homeland Security's Improper Payment Reduction Guidebook</i> to provide guidance to components on how to treat results of testing using alternative methodologies. When seeking approval from the Office of Management and Budget for an alternate sampling methodology, DHS shall propose dollar thresholds that will be applicable to the results of testing using approved alternate sampling methodology.	Closed
		5	<ul style="list-style-type: none"><li>Domestic Nuclear Detection Office, the Transportation Security Administration, and U.S. Secret Service conduct recovery audits as planned and reported in the Department's FY 2011 Annual Financial Report; and</li><li>Components follow the requirements of the <i>Improper Payments Elimination and Recovery Act of 2010</i> to perform recovery audits annually if conducting such recovery audits is cost-effective.</li></ul>	Closed

Source: OIG analysis of OIG report, *Department of Homeland Security's Compliance with the Improper Payments Elimination and Recovery Act of 2010* (Revised), OIG-12-48.



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Report Number	FY	#	Recommendation	Status
OIG-12-48	2011	6	<ul style="list-style-type: none"><li>• Components target those improper payment categories that have a higher potential for overpayment and recoveries for recovery audits, when cost effective; and</li><li>• Modify the Department's Payment Recapture Audit Plan to follow OMB guidance for prioritizing recovery audits.</li></ul>	Closed
OIG-13-47	2012	1	DHS Risk Management and Assurance Division obtains and reviews the components' interviews to ensure that the risk weights and risk scores are accurate and supported.	Closed
		2	DHS Risk Management and Assurance Division requires all components to provide detailed explanations and references to supporting documentation as to how they determined each risk weight and risk score.	Closed
		3	U.S. Customs and Border Protection and the United States Coast Guard perform interviews as part of the risk assessment process.	Closed
		4	Federal Emergency Management Agency performs interviews of the program managers or senior management.	Closed
		5	U.S. Customs and Border Protection's risk assessment is reviewed and approved by the Chief Financial Officer.	Closed

Source: OIG analysis of OIG reports, *Department of Homeland Security's Compliance with the Improper Payments Elimination and Recovery Act of 2010* (Revised), OIG-12-48, and *Department of Homeland Security's FY 2012 Compliance with the Improper Payments Elimination and Recovery Act of 2010* (Revised), OIG-13-47.



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Report Number	FY	#	Recommendation	Status
OIG-13-47	2012	6	Modify the DHS Guidebook to add clarification that explicitly describes how to complete the components' risk assessments.	Closed
		7	Develop and implement procedures to ensure the approval of risk templates only after the components have made all corrections.	Closed
		8	Develop standard operating procedures that clearly identify how the IPERA reviews and approvals will be coordinated with the components.	Closed
		9	Ensure that DHS Risk Management and Assurance Division follows Office of Management and Budget's (OMB) requirements for agencies not compliant with IPERA as stated in Appendix C of OMB Circular No. A-123.	Closed
OIG-14-64	2013	1	Ensure that the DHS Risk Management and Assurance Division follows OMB requirements for agencies not compliant with IPERA, as stated in Appendix C of OMB Circular No. A-123. DHS should also focus its resources on corrective actions that will help meet the OMB-approved reduction targets.	Closed

Source: OIG analysis of OIG reports, *Department of Homeland Security's FY 2012 Compliance with the Improper Payments Elimination and Recovery Act of 2010 (Revised)*, OIG-13-47, and *Department of Homeland Security's FY 2013 Compliance with the Improper Payments Elimination and Recovery Act of 2010 (Revised)*, OIG-14-64.



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Report Number	FY	#	Recommendation	Status
OIG-15-94	2014	1	Ensure that the Risk Management and Assurance Division has adequate personnel succession plans to ensure the Department's compliance with IPERA requirements.	Closed
		2	Ensure that the Risk Management and Assurance Division strengthens its oversight and review procedures to ensure components' IPERA risk matrixes include all programs.	Closed
		3	Ensure that FEMA strengthens its preparation, review, and oversight processes to ensure compliance with risk assessment and risk matrix requirements and to ensure that responsible program officials are properly identified.	Closed
		4	Ensure that the DHS' Risk Management and Assurance Division follows OMB requirements for agencies not compliant with IPERA, as stated in Appendix C of OMB Circular No. A-123. DHS should also focus its resources on corrective actions that will help meet the OMB-approved reduction targets.	Open - Resolved

Source: OIG analysis of OIG report, *Department of Homeland Security's FY 2014 Compliance with the Improper Payments Elimination and Recovery Act of 2010 (Revised)*, OIG-15-94.



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Report Number	FY	#	Recommendation	Status
OIG-16-88	2015	1	Ensure that the Risk Management and Assurance Division strengthens its oversight to ensure proper documentation of its review of the components' risk assessments	Open - Resolved
		2	Ensure that the Risk Management and Assurance Division timely confirms its review and approval of the components' risk assessments.	Closed
		3	Ensure that the Risk Management and Assurance Division has adequate personnel to ensure the Department's compliance with IPERA requirements.	Closed
		4	Ensure that the Risk Management and Assurance Division clearly designates contract deliverables for the risk assessment reviews.	Closed
		5	Ensure that the Risk Management and Assurance Division follows Office of Management and Budget's requirements for agencies not compliant with IPERA, as stated in Appendix C of OMB Circular No. A-123. DHS should also focus its resources on corrective actions that will help meet the OMB-approved reduction targets.	Closed

Source: OIG analysis of OIG report, *Department of Homeland Security's FY 2015 Compliance with the Improper Payments Elimination and Recovery Act of 2010*, OIG-16-88.





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Report Number	FY	#	Recommendation	Status
OIG-17-59	2016	1	Ensure that the FY 2017 Agency Financial Report properly reports prior year IPERA disbursements in a consistent manner.	Open - Resolved
		2	Ensure that the Risk Management and Assurance Division strengthen its oversight to ensure proper documentation of its review of the components' risk assessments.	Closed
		3	Ensure that the Risk Management and Assurance Division has adequate personnel to ensure the Department's compliance with IPERA requirements.	Closed
		4	Ensure that the Risk Management and Assurance Division is properly following existing DHS IPERA Guidance.	Open - Resolved
		5	Ensure that the Risk Management and Assurance Division issues guidance that (1) strengthens RM&A's authority over the components' risk assessments process, and (2) requires components' to properly respond to RM&A's questions and concerns.	Closed
		6	Ensure that the Risk Management and Assurance Division follows Office of Management and Budget's requirements for agencies not compliant with IPERA as stated in Appendix C of OMB Circular No. A-123. DHS should also focus its resources on corrective actions that will help meet the OMB-approved reduction targets.	Closed

Source: OIG analysis of OIG report, *Department of Homeland Security's FY 2016 Compliance with the Improper Payments Elimination and Recovery Act of 2010 and Executive Order 13520, Reducing Improper Payments*, OIG-17-59.



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**Appendix D**  
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