

Department of Homeland Security **Office of Inspector General**

FEMA Should Recover \$3.2 Million of Public
Assistance Grant Funds Awarded to the Moss Point
School District - Hurricane Katrina



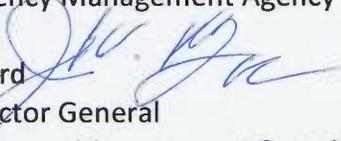


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Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

MAR 15 2013

MEMORANDUM FOR: Major P. (Phil) May
Regional Administrator, Region IV
Federal Emergency Management Agency

FROM: D. Michael Beard 
Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Recover \$3.2 Million of Public Assistance
Grant Funds Awarded to the Moss Point School District –
Hurricane Katrina*
FEMA Disaster Number 1604-DR-MS
Audit Report Number DA-13-13

We audited Public Assistance funds awarded to the Moss Point School District (District) in Moss Point, Mississippi (FIPS Code 059-00EE2-00). Our audit objective was to determine whether the District accounted for and expended Federal Emergency Management Agency (FEMA) funds according to Federal regulations and FEMA guidelines.

The District received an award of \$24.8 million from the Mississippi Emergency Management Agency (State), a FEMA grantee, for damages resulting from Hurricane Katrina, which occurred in August 2005. The award provided 100 percent FEMA funding for debris removal activities, emergency protective measures, and permanent repairs to buildings and facilities. The award consisted of 38 large projects and 37 small projects.¹

We audited five large projects with awards totaling \$17.4 million. The audit covered the period of August 29, 2005, to March 13, 2012, during which the District claimed \$4.3 million in FEMA funds for the five projects (see Exhibit, Schedule of Projects Audited).² At the time of our audit, the District had not completed work on all projects and, therefore, had not submitted a final claim to the State for all project expenditures.

We conducted this performance audit between March and September 2012 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

¹ Federal regulations in effect at the time of Hurricane Katrina set the large project threshold at \$55,500.

² Finding D is an exception to this cutoff date because we performed procedures through June 30, 2012.



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

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. To conduct this audit, we applied the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.

We judgmentally selected project costs (generally based on dollar value); interviewed District, State, and FEMA personnel; reviewed the District's procurement policies and procedures; reviewed applicable Federal regulations and FEMA guidelines; and performed other procedures considered necessary under the circumstances to accomplish our audit objective. We did not assess the adequacy of the District's internal controls applicable to its grant activities because it was not necessary to accomplish our audit objective. However, we gained an understanding of the District's method of accounting for disaster-related costs and its policies and procedures for administering activities provided for under the FEMA award.

RESULTS OF AUDIT

FEMA should recover \$3.2 million of grant funds awarded to the District. The District did not (1) separately account for project expenditures as required by Federal regulations, (2) comply with Federal procurement procedures when awarding contracts totaling \$3,144,531 for emergency and permanent work, (3) adequately support and ensure the eligibility of claimed costs of \$66,016, and (4) have procedures in place to ensure that the interest earned on FEMA advances is remitted to FEMA as required.

Finding A: Project Accounting

The District did not separately account for project expenditures as required by Federal regulations. According to 44 CFR 13.20(b)(2), grant recipients are required to maintain accounting records that adequately identify the source and application of funds for federally sponsored activities. The District established a special account within its general ledger to record disaster expenditures and receipts. However, the account did not separately identify expenditures and receipts by project, and contained non-FEMA eligible expenditure and receipt transactions. As a result, individual project receipts and expenditures could not be readily identified and traced to supporting documentation without direct assistance from District and State officials, which increased the risk of receipts and expenditures being duplicated among projects.

District Response. District officials disagreed that its accounting procedures do not satisfy the requirements of 44 CFR 13.20(b)(2). The District contends that it maintained books for each project that contain information on receipts and disbursements by project. The District further stated that it is in compliance with the Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP) requirements.



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Office of Inspector General (OIG) Response. We disagree that the District's accounting procedures satisfied Federal grant accounting requirements. The books referred to by the District contained contracts, when available, copies of invoices, and in some cases a summary of documentation to support the claimed amount. They did not separately identify the costs by FEMA project. The accounting requirements of 44 CFR 13.20(b)(2) go beyond the requirements of GASB and GAAP. Therefore, because there is no new evidence, the finding remains unchanged.

Finding B: Contracting Procedures

The District did not comply with Federal procurement standards when awarding contracts valued at \$3,144,531 for emergency and permanent work. Federal procurement regulations at 44 CFR 13.36 required the District, among other things, to—

- Take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are used, when possible, during the procurement process. (44 CFR 13.36(e)(1))
- Conduct all procurement transactions in a manner providing full and open competition. Noncompetitive procurement may be used under certain circumstances, one of which is when the public exigency or emergency will not permit a delay resulting from competitive solicitation. (44 CFR 13.36 (c)(1) and 44 CFR 13.36(d)(4)(i)(B))
- Perform a cost or price analysis in connection with every procurement action, including contract modifications, to determine the reasonableness of the proposed contract price. A cost analysis is required when adequate price competition is lacking. (44 CFR 13.36(f)(1))

In addition, FEMA's *Public Assistance Guide* (FEMA 322, *Public Assistance Guide*, October 1999, p. 39) specifies that—

- Contracts must be of reasonable cost, generally must be competed, and must comply with Federal, State, and local procurement standards.
- Noncompetitive proposals should be used only when the award of a contract is not feasible under small purchase procedures, sealed bids, or competitive proposals, and one of the following circumstances applies: (1) the item is available only from a single source, (2) there is an emergency requirement that will not permit a delay, (3) FEMA authorizes noncompetitive proposals, or (4) solicitation from a number of sources has been attempted and competition is determined to be inadequate.



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

FEMA may grant exceptions to Federal procurement requirements to subgrantees on a case-by-case basis (44 CFR 13.6(c)).

Minority Firms, Women's Business Enterprises, and Labor Surplus Firms Not Adequately Considered

The District could not provide evidence that it took affirmative steps to include minority firms, women's business enterprises, and labor surplus area firms in its bid process for three contracts valued at \$1,234,661 (Projects 7697 and 8074). District officials said that they were not aware of this Federal procurement requirement and believed that when they advertised projects in the newspaper that everyone had an equal chance to bid on the work. District officials also said that they coordinated with the Mississippi Development Authority (MDA) prior to soliciting bids for the contract work, which they believed satisfied the procurement requirement. However, District officials did not provide any evidence to support their assertion that they coordinated with MDA on all contract work in Projects 7697 or 8074. As a result, we concluded that the District did not always take affirmative steps to give such business enterprises opportunities available to them under Federal regulations to participate in federally funded work. Therefore, we question the \$1,234,661 awarded for those contracts.

The amount questioned includes contract costs valued at \$39,292 under Project 7697, \$629,923 under Project 8074, and \$565,446 under Project 7697 that we are also questioning because full and open competition and cost/price analyses requirements were not met (see discussion of the findings below). Therefore, the net amount questioned in this finding is zero.

District Response. District officials disagreed with our position that FEMA should disallow the entire contract amounts. They said that advertisements were sent to MDA for posting prior to bidding out the contract work, which they feel sufficiently satisfies the Federal procurement requirement to take affirmative steps to include minority firms, women's business enterprises, and labor surplus area firms in the bid process.

OIG Response. District officials did not provide any evidence to support their assertion that they coordinated with MDA for the contracts we are questioning in Projects 7697 and 8074. Therefore, our position remains unchanged.

Full and Open Competition

The District did not solicit competitive bids when awarding contracts for permanent work totaling \$800,465. Full and open competition increases the probability of reasonable pricing from the most qualified contractors and helps discourage and prevent favoritism, collusion, fraud, waste, and abuse. We question the \$800,465, as follows:



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

- Project 7697 authorized the repair of baseball and softball fields at Moss Point High School. The District hired an architectural and engineering (A/E) firm it had used prior to Hurricane Katrina to perform A/E services valued at \$39,292 to repair the fields. According to District officials, the District had a long-standing relationship with the A/E firm since 1970 and decided to retain the firm to repair the baseball and softball fields rather than seek competitive bids.
- Project 8074 authorized the replacement of Magnolia Junior High School. The District hired an A/E firm, without adequate competition, for A/E services valued at \$629,923 for the design and construction of the school. District officials said that the Moss Point School District Board of Education interviewed two A/E firms for the work, but did not openly solicit competitive bids.

Also, under Project 8074, the District hired an A/E firm for project management services valued at \$131,250 without seeking competitive bids. According to District officials, they hired the firm after contacting at least two firms for proposals, but they did not publicly advertise the work. Further, the District used a qualifications-based contracting method to select the firm from the proposals they received. However, such contracting method can only be used to procure professional A/E services. Federal regulations do not allow the purchase of other types of services from A/E firms, such as project management services using qualifications-based contracting (44 CFR 13.36(d)(3)(v)).

District officials said that they believed that Federal competition requirements did not apply to the contract work because the Governor of Mississippi had declared a state of emergency after the storm. Although Federal regulation 44 CFR 13.36 (d)(4)(i)(B) allows procurements by noncompetitive proposals when the public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation, the contract work in question was for permanent work and not emergency work. Therefore, we question \$800,465 of contract work that was procured without full and open competition.

District Response. District officials disagreed with our position that FEMA should disallow the entire contract amounts because they procured the services in the most efficient and cost-effective manner under the circumstances. They said, for Project 7697, the District used the A/E firm that it had done business with since 1970 because it was satisfied with the firm's performance and the A/E firm was familiar with its facilities and procedures. As for Project 8074, District officials said that they considered two firms for A/E services and project management services and that information for both contracts was on their website and, therefore, any interested contractor could have attended the meeting and given a presentation for their consideration.

OIG Response. We disagree with the District's position because the contract work in question was not competed, as required by Federal regulation. Further, according to the State-Local



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Disaster Assistance Agreement, the District agreed to comply with all applicable provisions of Federal and State law and regulation in regard to procurement of goods and services.

Cost/Price Analysis

The District did not perform a cost or price analysis when procuring contract work valued at \$2,410,082. A cost or price analysis is required in connection with every procurement action, including contract modifications, to determine the reasonableness of the contractor's proposed price (44 CFR 13.36(f)(1)). Therefore, we question \$2,410,082, as follows:

- Under Project 7697, the District did not perform a cost or price analysis for contract work to repair baseball and softball fields and lighting valued at \$565,446. The District publicly advertised the work and 17 contractors requested bid packages. However, only one contractor submitted a sealed bid, and the District accepted the contractor's proposal for the work. Because the District received only one bid, Federal procurement standards required it to perform a cost analysis to determine the reasonableness of the contractor's proposed price. District officials said that they believed that a cost analysis was not required since the work was competed. However, Federal procurement regulations require a cost/price analysis to determine the reasonableness of the contractor's proposed price for every procurement action. We question the \$565,446.
- Under Projects 10159, 10203, and 10844, the District did not properly perform a cost or price analysis for emergency services valued at \$1,844,636. The District entered into a noncompetitive time-and-materials contract for emergency cleaning, sanitation, and mold remediation. District officials said that they believed that Federal competition requirements did not apply to the contract work because the Governor of Mississippi had declared a state of emergency after the storm. Although the mold remediation work justified the use of a noncompetitive contract, Federal procurement regulations require a cost/price analysis to determine the reasonableness of the contractor's proposed price. Therefore, we question the \$1,844,636. The amount questioned includes \$66,016 of contract costs that we also questioned as unsupported and ineligible under finding C. Therefore, the net amount questioned in this finding is \$1,778,620.

District Response. District officials disagreed with our position that FEMA should disallow the entire contract amounts. During the exit conference, District officials said that they compared the contractor's proposal for project costs under Project 7697 with costs that FEMA had approved under a similar hazard mitigation project for a neighboring school and determined that the contractor's bid was reasonable. Further, the officials said that costs claimed for work under Projects 10159, 10203, and 10844 were reasonable because the contractor's rates had been in place for more than a year before the disaster and that emergency circumstances dictated that the work be completed as quickly as possible.



OFFICE OF INSPECTOR GENERAL
Department of Homeland Security

OIG Response. According to 44 CFR 13.36(f)(1), independent cost estimates must be made before receiving bids or proposals. District officials did not provide us with any documentation to support their assertion that a cost/price analysis was performed before the contracts were awarded under Project 7697. Therefore, our position remains unchanged.

In summary, based on the District’s procurement actions, FEMA has no assurance that the District paid a fair and reasonable price for the contract work and that minority firms, women’s business enterprises, and labor surplus firms were provided opportunities, to the extent practical, to participate in federally funded work. Although the District claimed that it was not thoroughly familiar with the Federal procurement requirements, a lack of knowledge of Federal grant administrative requirements is not an adequate defense in not complying with Federal regulations. Further, we believe that the State and/or FEMA should have done a better job in identifying these improper procurement activities during its review process. Therefore, we question a total of \$3,144,531 of contract work that was not procured in accordance with Federal requirements, as shown in table 1.

Table 1. Questioned Costs for Federal Contracting Procedures

Project Number	Project Scope	Amount Awarded	Full and Open Competition	Cost or Price Analysis	Minority/ Women/ Labor Firms	Total Amount Questioned
7697	Moss Point High School Baseball/Softball Fields	\$549,854	\$39,292	\$565,446	\$0	\$604,738
8074	Magnolia Jr. High School	14,959,062	761,173	0	0	761,173
10159	Emergency Protective Measures (EPM)- Escatawpa Elementary School	303,900	0	293,033	0	293,033
10203	EPM-Ed Mayo Jr. High School	577,634	0	552,619	0	552,619
10844	Magnolia Jr. High School	967,883	0	932,968	0	932,968
Totals		\$17,358,333	\$800,465	\$2,344,066	\$0	\$3,144,531

Finding C: Unsupported and Ineligible Contract Costs

The District’s claim included \$66,016 of unsupported and ineligible contract costs, as follows:

- Unsupported Costs. The District did not have adequate documentation to support \$37,886 of contractor time-and-materials charges. Cost principles at 2 CFR Part 225, Appendix A, Section C.1.j, state that a cost must be adequately documented to be allowed under Federal awards. Further, as stated in FEMA’s *Policy Digest* (FEMA 321, October 2001, p. 20), applicants must carefully document contractor expenses when using time-and-material contracts.



OFFICE OF INSPECTOR GENERAL
Department of Homeland Security

The contractor billed the District \$30,003 for the use of small tools, which was based on contract terms that allowed a “Small Tool” charge equal to 3 percent of labor charges. However, the contractor was not required to provide the District with documentation to support usage of the tools.

In addition, the contractor’s material and equipment usage reports did not support the amount invoiced to the District, causing the District to be overbilled by \$4,816 for materials and \$3,067 for equipment.

Therefore, we question \$37,886 of unsupported costs.

- ***Ineligible Costs.*** The District claimed \$28,130 of contract costs that were unnecessary and unreasonable. The contractor billed the District \$28,130 under a contract category called “Reimbursables” at cost plus a 20 percent markup for overhead expenses. The reimbursables included costs such as pizza, ATM fees, bedding, linens, towels, groceries, meals, and tools. However, the District already paid the contractor for travel, lodging, and per diem plus a 20 percent markup on these rates. According to 2 CFR Part 225, Appendix A, Section C.1.a, a cost must be necessary and reasonable to be allowed under Federal awards. Therefore, we question the \$28,130.

Table 2 identifies the \$66,016 of unsupported and ineligible contract costs and related projects. Although the District paid the contractors those amounts, the District should not receive reimbursement from the State for expenses that are unsupported and ineligible. Therefore, those expenses should have been identified in the State and/or FEMA’s review process.

Table 2. Questioned Costs for Unsupported and Ineligible Contract Costs

Project Number	Project Scope	Amount Awarded	Reimbursables (Ineligible)	Small Tools (Unsupported)	Materials (Unsupported)	Equipment (Unsupported)	Total Questioned
10159	Emergency Protective Measures (EPM)- Escatawpa Elementary School	\$303,900	\$4,630	\$4,939	\$793	\$505	\$10,867
10203	EPM-Ed Mayo Jr. High School	577,634	8,679	9,257	1,486	946	20,368
10844	Magnolia Jr. High School	967,883	14,821	15,807	2,537	1,616	34,781
Totals		\$1,849,417	\$28,130	\$30,003	\$4,816	\$3,067	\$66,016

District Response. District officials disagreed with our finding. They said that the State and FEMA performed tests prior to our audit and found \$3,361 in unsupported costs; therefore, all other costs were eligible and reasonable. They also said that the 3 percent charge for small tools was agreed upon by both parties of the contract. According to the officials, if payment



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

was based on actual usage for small tools, it would have resulted in higher overall costs due to tracking and other administrative costs incurred by the contractor and passed on to the District. Further, they said that the contractor hired additional workers outside of their normal crews to complete the emergency work for Projects 10159, 10203, and 10844. Therefore, they said these workers were paid a lower wage and did not receive per diem, which is why their expense for feeding and housing was billed separately to the District.

OIG Response. We disagree that the District's claims were supported and eligible. Although the District agreed to pay the contractor for use of small tools based on 3 percent of labor costs, Federal regulations state that claimed costs must be adequately documented. Without usage reports or equivalent documentation, we could not validate that the costs were necessary and reasonable. Additionally, District officials did not provide any additional evidence to support their assertions that (1) the District would have incurred higher costs had it required the contractor to document small tool usage, and (2) that the contract costs for reimbursables was for additional workers hired by the contractor. Therefore, our position remains unchanged.

Finding D: Interest Earned on FEMA Advances

The District did not have procedures in place to ensure that interest earned on FEMA advances is remitted to FEMA as required. Federal regulation 44 CFR 13.21(i) states that grantees and subgrantees shall promptly, but at least quarterly, remit interest earned on advances (less \$100 for administrative purposes) to the Federal agency. Further, 44 CFR 13.21(c) states that subgrantees shall be paid in advance, provided that they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee or subgrantee.

The District placed FEMA funds received under several FEMA projects into an interest-bearing account. Our analysis of the account revealed that \$1,417 of interest had been earned on the advanced funds, but had not been remitted to FEMA. Although the interest amount is nominal, the District may receive significant FEMA advances under a \$14,959,062 award for the construction of the Magnolia Jr. High School. As a result, the District should closely monitor the account and remit earned interest from advances (less \$100 for administrative purposes) at least quarterly to FEMA.

District Response. District officials disagreed that interest had been earned on the FEMA advances. They also said that they are reviewing projects monthly to ensure minimum time elapsing between the transfer of funds and the disbursement.

OIG Response. Our review of the District's bank records indicated that it earned \$1,417 of interest on advanced funds deposited into the account. We agree that if the District maintains or demonstrates the willingness and ability to maintain procedures to minimize the circumstances to earn interest, the requirements of 44 CFR 13.21(c) will be satisfied.



RECOMMENDATIONS

We recommend that the Regional Administrator, FEMA Region IV:

Recommendation #1: Instruct the State to remind subgrantees of their requirement to account for large projects on a project-by-project basis (finding A).

Recommendation #2: Disallow \$3,144,531 of ineligible costs claimed for contracts that were not procured in accordance with Federal requirements, unless FEMA decides to grant an exception for all or part of the costs as provided for in 44 CFR 13.6(c) and Section 705(c) of the *Robert T Stafford Disaster Relief and Emergency Assistance Act*, as amended (finding B).

Recommendation #3: Instruct the State to remind subgrantees of their requirement to comply with Federal procurement regulations and FEMA guidelines when acquiring goods and services under the FEMA award (finding B).

Recommendation #4: Disallow \$37,886 of unsupported contract costs and \$28,130 of ineligible contract costs (finding C) unless the District provides additional evidence to show the costs are supported and eligible.

Recommendation #5: Reemphasize to the State and FEMA Region IV Public Assistance personnel the need to adequately review costs claimed by subgrantees for adherence to Federal regulations and FEMA guidelines (finding C).

Recommendation #6: Instruct the State to notify the District of its requirement to remit any interest earned on FEMA advanced funds at least quarterly (less \$100 allowed yearly for administrative costs), or reduce project funding accordingly for any interest earned on advances (finding D).

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOW-UP

We discussed the results of our audit with the District, State, and FEMA officials during our audit. We also provided a draft report in advance to these officials and discussed it at the exit conference held on September 27, 2012. District officials disagreed with our findings and recommendations. Their comments, where appropriate, are included in the body of the report.

Within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include responsible parties



OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

and any other supporting documentation necessary to inform us about the current status of the recommendation. Until your response is received and evaluated, the recommendations will be considered open and unresolved.

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

Major contributors to this report were David Kimble, Eastern Region Audit Director; Larry Arnold, Audit Manager; Melissa Powe Williams, Auditor-in-charge; and Alicia Lewis, Auditor.

Please call me with any questions at (202) 254-4100, or your staff may contact David Kimble, Eastern Region Audit Director, at (404) 832-6702.



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EXHIBIT

**Schedule of Projects Audited
August 29, 2005, to March 13, 2012
Moss Point School District
FEMA Disaster Number 1604-DR-MS**

Project Number	Project Scope	Amount Awarded	Amount Claimed	Amount Questioned	Finding
7697	Moss Point High School Baseball/Softball Fields	\$549,854	\$759,305	\$604,738	B
8074	Magnolia Jr. High School	14,959,062	1,655,825	761,173	B
10159	Emergency Protective Measures (EPM)-Escatawpa Elementary School	303,900	303,900	293,033	B
				10,867	C
10203	EPM-Ed Mayo Jr. High School	577,634	577,634	552,619	B
				20,368	C
10844	Magnolia Jr. High School	967,883	971,244	932,968	B
				34,781	C
Totals		\$17,358,333	\$4,267,908	\$3,210,547	



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Appendix

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