



Department of Homeland Security Office of Inspector General

U.S. Coast Guard's Management Letter for FY 2010 DHS Consolidated Financial Statements Audit





Homeland Security

MAR 21 2011

Preface

The Department of Homeland Security (DHS) Office of Inspector General (OIG) was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*. This is one of a series of audit, inspection, and special reports prepared as part of our oversight responsibilities to promote economy, efficiency, and effectiveness within the department.

This report presents the U.S. Coast Guard's Management Letter for FY 2010 DHS Consolidated Financial Statements Audit. It contains observations related to internal control that were not required to be reported in the financial statements audit report. The independent public accounting firm KPMG LLP (KPMG) performed the integrated audit of DHS' FY 2010 financial statements and internal control over financial reporting and prepared this management letter. KPMG is responsible for the attached management letter dated March 1, 2011, and the conclusions expressed in it. We do not express opinions on DHS' financial statements or internal control, or provide conclusions on compliance with laws and regulations.

The observations herein have been discussed in draft with those responsible for implementation. We trust this report will result in more effective, efficient, and economical operations. We express our appreciation to all of those who contributed to the preparation of this report.

A handwritten signature in cursive script that reads "Anne L. Richards".

Anne L. Richards
Assistant Inspector General for Audits



KPMG LLP
2001 M Street, NW
Washington, DC 20036-3389

March 1, 2011

Office of Inspector General
U.S. Department of Homeland Security, and
Chief Financial Officer
U.S. Department of Homeland Security U.S. Coast Guard
Washington, DC

Ladies and Gentlemen:

We were engaged to audit the balance sheet of the U.S. Department of Homeland Security (DHS or Department) as of September 30, 2010 and the related statement of custodial activity for the year then ended (referred to herein as “financial statements”). We were also engaged to examine the Department’s internal control over financial reporting of the balance sheet as of September 30, 2010, and the statement of custodial activity for the year then ended. We were not engaged to audit the accompanying statements of net cost, changes in net position, and budgetary resources for the year ended September 30, 2010 (referred to herein as other fiscal year (FY) 2010 financial statements), or to examine internal control over financial reporting over the other FY 2010 financial statements.

Because of matters discussed in our *Independent Auditors’ Report*, dated November 12, 2010, the scope of our work was not sufficient to enable us to express, and we did not express, an opinion on the FY 2010 financial statements and we were unable to perform procedures necessary to form an opinion on DHS’ internal control over financial reporting of the balance sheet as of September 30, 2010 and the related statement of custodial activity for the year then ended. U.S. Coast Guard (USCG or Coast Guard) is a component of DHS. We noted certain matters involving internal control and other operational matters, related to Coast Guard that are summarized in the Table of Financial Management Comments on the following pages, and presented for your consideration in Section I of this letter. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies. These comments are in addition to the significant deficiencies presented in our *Independent Auditors’ Report*, dated November 12, 2010, included in the FY 2010 DHS *Annual Financial Report*. A description of each internal control finding, not related to information technology, and its disposition as either a significant deficiency or a financial management comment is provided in Appendix A. Our findings related to information technology systems security have been presented in a separate letter to the Office of Inspector General and the USCG Chief Financial Officer and Chief Information Officer.

As described above, the scope of our work was not sufficient to express an opinion on the balance sheet as of September 30, 2010 or the statement of custodial activity of DHS for the year then ended, and we were not engaged to audit the statements of net cost, changes in net position, and budgetary resources for the year ended September 30, 2010. Accordingly, other internal control matters may have been identified and reported had we been able to perform all procedures necessary to express an opinion on the FY 2010 financial statements and had we been engaged to audit the other FY 2010 financial statements. We aim, however, to use our knowledge of DHS’ organization gained during our work to make comments and suggestions that we hope will be useful to you.



USCG's written response to our comments and recommendations has not been subjected to auditing procedures and, accordingly, we express no opinion on it.

We would be pleased to discuss these comments and recommendations with you at any time. This report is intended for the information and use of DHS' and USCG's management, the DHS Office of Inspector General, the U.S. Office of Management and Budget, the U.S. Congress, and the Government Accountability Office, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

KPMG LLP

U.S. Coast Guard
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September 30, 2010

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FMC 10-01 – Legal Liability Reporting (NFR No. USCG 10-12)

We performed test work in fiscal year (FY) 2010 for contingent legal liabilities (CLL) and identified the following:

- U.S. Coast Guard (USCG or Coast Guard) has not documented the rationale supporting the 20 percent threshold prescribed to perform the quarterly floor to file checks of open case files in the desktop procedures for CLL.
- Mathematical errors on the historical payout rate calculation, management schedule, and aggregate reports including:
 - Use of incorrect outliers to calculate the historical payout rate for “loss of profits” claim type affecting the rate by 0.0037 percent. As the Coast Guard rounds to two decimals for calculating the liability, this difference did not affect the ending liability balance. Although this did not cause a financial statement impact, USCG did not remove the correct outliers in accordance with the approved historical payout rate calculation methodology.
 - Incorrect payout rate was applied to “affirmative defense” claims type on the Management Schedule and Aggregate Report as of June 30, 2010 causing an overstatement of \$2,723,014.
 - Incorrect exclusion of certain “contract” claims type in the amount of \$606,686 due to a formula error on the Aggregate Report as of June 30, 2010, which potentially understated the CLL balance and upper liability range in the CLL disclosure.
- USCG included a case in the CLL balance as of June 30, 2010 as an open case; however, per inspection of the Judgment Fund Report, the associated claims were paid on June 2, 2010. Therefore, the case should have been reported as closed as of June 30, 2010, resulting in an overstatement of \$2,716,200 to the CLL balance as of June 30, 2010.

Recommendations:

We recommend that the Coast Guard:

- Review, document, and implement a process to support the 20% threshold prescribed for the quarterly floor to file check of open case files.
- Develop, document, and implement controls over the mathematical calculation of the historical payout rate calculation, management schedule, and aggregate reports to prevent errors.
- Develop, document, and implement a process to ensure that settlements paid out of the Judgment Fund are properly captured in the quarterly legal liabilities balance calculation.

FMC 10-02 – Accrued Payroll and Unfunded Leave Accrual (Military) (NFR No. USCG 10-22)

Coast Guard’s accrued payroll and unfunded leave process related to military payroll lacked appropriately designed policies/procedures and internal controls as follows:

- Coast Guard lacked appropriate controls to identify an incorrect pay change made to 2 of 25 sampled Active/Reserve members.
- Coast Guard was unable to provide documentation to support 3 of 25 sampled Retiree/Annuitant member’s tax withholdings.
- Coast Guard recorded an unfunded leave liability at June 30, 2010 and September 30, 2010 for 49 and 14 retired or separated employees in the amount of \$200,135 (0.11 percent error)

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and \$50,129 (0.03 percent error), respectively, even though they no longer had any leave balance outstanding as of those dates.

- Coast Guard manually over-adjusted one member's leave balance by one day as of September 30, 2010.

Recommendations:

We recommend that Coast Guard continue to reinforce, test, and validate internal controls to ensure the policies and procedures requiring management review of member personnel data changes at the Servicing Personnel Offices (SPOs) and the Pay & Personnel Center (PPC), include:

- Review and approval for pay transactions.
- Review of source documentation for request and approval of leave transactions.
- Review of account balances included in the leave liability calculation.

FMC 10-03 – Operating Materials and Supplies (OM&S) (NFR No. USCG 10-23)

We performed test work in FY 2010 over OM&S at the two inventory control points (ICPs) and identified the following:

Interim Results: October 1, 2009 – June 30, 2010

- Out of a sample of 26 items at Surface Forces Logistics Center (SFLC), KPMG identified 7 exceptions associated with the weighted-average pricing. Exceptions resulted from data entry errors and a lack of historical supporting documentation to support past receipt items, which affected the weighted-average price. The exceptions resulted in a known overstatement of \$4,440,046 and an understatement of \$264,725 from a population of \$72.5 million. The overstatement amount includes approximately \$4.4 million category 3 (e.g. items held for a vessel in-transit) items that have been issued to the end user, and therefore should not be in the general ledger.
- Out of a sample of 64 items at Aviation Logistics Center (ALC), KPMG identified 13 exceptions associated with the weighted-average pricing. Similar to SFLC, exceptions resulted from data entry errors and a lack of historical documentation to support past receipt items, which affected the weighted-average price. The exceptions resulted in a known overstatement of \$53,424 and an understatement of \$20,029 from a population of \$152 million.
- Out of a sample of 34 receipts, KPMG identified 1 item that appeared to be correctly classified as OM&S; however, the SFLC could not supply a standard classification form to document this classification.
- From a selected sample of 40 disposals, KPMG identified 17 items where the ALC could not supply proper disposal event documentation.
- KPMG also noted gaps in policies and procedures that prevent consistently implemented control procedures between ALC and USCG Air Stations. Inconsistent document retention requirements and non-standardized forms can increase the risk of control findings. For example, one USCG Air Station could not provide documentation for 1 out of 34 selected items.

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Final Results: July 1, 2010 – September 15, 2010

- KPMG noted that one USCG Air Station could not provide source documentation for 1 out of the 33 selected items.
- Out of a sample of 12 items at SFLC, KPMG identified 2 exceptions associated with the weighted-average pricing. Both exceptions resulted from items classified as repairables but were recorded as consumables in SGL account 1511, *Operating Materials and Supplies Held for Use*. These exceptions resulted in a known overstatement of \$610,197.
- Out of a sample of 22 items at ALC, KPMG identified 2 exceptions associated with the weighted-average pricing. Both exceptions were a result of timing lags between receipt of the invoice and execution of the intragovernmental payment and collection (IPAC) transaction. These exceptions resulted in a known overstatement of \$1,056.

Recommendations:

We recommend that Coast Guard:

- Review and remediate issues concerning classification between repairables (recorded as property, plant, and equipment (PP&E)) and consumables (recorded as OM&S), valuation procedures involving weighted-average pricing, the time lag between the execution of IPACs by other federal agencies, and the disposal of material excess to the USCG need.
- Record differences identified during the FY 2010 valuation testing for sample items reviewed for SFLC and ALC.
- Perform an analysis to determine the cause of the errors identified during the FY 2010 testing and identify improvements to controls and procedures.
- Review quarterly validation procedures and make changes to further emphasize the need to perform valuation validation procedures at the ICPs as part of the quarterly review procedures.
- Review the policies, procedures, and internal controls associated with material handling forms used at air stations as well as the need for standardized forms at these locations.

U.S. Coast Guard
Crosswalk - Financial Management Comments to NFRs
 September 30, 2010

NFR No.	Description	Disposition ¹			
		IAR			FMC
		MW	SD	NC	No.
10-01	Heritage Assets	D			
10-02	Purchase Requests / Commitments	F			
10-03	Statement of Net Cost	A			
10-04	Contracting Officer Warrant Authority	B			
10-05	Environmental Liabilities	E			
10-06	PP&E Non-Construction in Process (CIP) Assets	B, D			
10-07	Vessels and Small Boats Useful Lives	D			
10-08	Federal Financial Management Improvement Act (FFMIA)	B		J	
10-09	Cumulative Results of Operations (CRO)	A			
10-10	Financial Disclosure Reports		G		
10-11	PP&E Asset Records	D			
10-12	Legal Liability Reporting				10-01
10-13	Actuarial Post Employment Travel Liability	E			
10-14	Property, Plant, and Equipment: Repairables	D			
10-15	Intragovernmental Transactions and Balances	A, B			
10-16	Property, Plant, and Equipment: 4 th Quarter Site Visit Observations	D			
10-17	PP&E Construction in Progress	D			
10-18	Financial Management Oversight	A, B, D	G		
10-19	Permanent Change of Station – Separation / Retirement Presentation	A			
10-20	Fund Balance with Treasury (FBWT) – Reconciliations	B, C			
10-21	Suspense Accounts	B, C			
10-22	Accrued Payroll and Unfunded Leave Accrual (Military)				10-02
10-23	Operating Materials and Supplies				10-03
10-24	Accrued Payroll and Unfunded Leave Accrual	E			
10-25	FY 2010 Actuarial Liabilities Restatement	E			
10-26	Accounts Payable Accrual	E			
10-27	Undelivered Orders	F			
10-28	Financial Reporting Process	A			
10-29	Federal Managers' Financial Integrity Act			I	
10-30	Actuarial Medical Liabilities	E			
10-31	Accounts Receivable	A			
10-32	FBWT and Unexpended Appropriations	C			

¹Disposition Legend:

IAR Independent Auditors' Report dated November 12, 2010

FMC Financial Management Comment

MW Contributed to a Material Weakness at the Department level when combined with the results of all other components

SD Contributed to a Significant Deficiency at the Department level when combined with the results of all other components

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Crosswalk - Financial Management Comments to NFRs
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NC Contributed to Noncompliance with laws, regulations, contracts, and grant agreements at the Department level when combined with the results of all other components
NFR Notice of Finding and Recommendation

Cross-reference to the applicable sections of the IAR:

A Financial Management and Reporting
B Information Technology Controls and System Functionality
C Fund Balance with Treasury
D Property, Plant, and Equipment
E Actuarial and Other Liabilities
F Budgetary Accounting
G Other Entity-Level Controls
H Custodial Revenue and Drawback
I *Federal Managers' Financial Integrity Act of 1982 (FMFIA)*, and Laws and Regulations Supporting OMB Circular No. A-50, *Audit Followup*, as revised
J *Federal Financial Management Improvement Act of 1996 (FFMIA)*
K *Single Audit Act Amendments of 1996*
L *Chief Financial Officers Act of 1990 (CFO Act)*
M *Antideficiency Act*, as amended (ADA)
N *Government Performance and Results Act of 1993 (GPRA)*

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Status of Prior Year NFRs
 September 30, 2010

NFR No.	Description	Disposition ¹	
		Closed ²	Repeat (2010 NFR No.)
09-01	Statement of Net Cost		USCG 10-03
09-02	Contracting Officer Warrant Authority		USCG 10-04
09-03	Accounts Payable Accrual		USCG 10-26
09-04	Purchase Requests/Commitments		USCG 10-02
09-05	<i>Number not used</i>	Not applicable	
09-06	Operating Materials and Supplies		USCG 10-23
09-07	Accrued Payroll and Unfunded Leave Accrual		USCG 10-22, 10-24
09-08	PP&E Construction In Process (CIP)		USCG 10-17
09-09	Actuarial Post-Employment Travel Liability		USCG 10-13
09-10	PP&E Repairables		USCG 10-14
09-11	<i>Number not used</i>	Not applicable	
09-12	Actuarial Medical Liability		USCG 10-30
09-13	Intragovernmental Transactions and Balances		USCG 10-15
09-14	Financial Disclosure Reports		USCG 10-10
09-15	Environmental Liability		USCG 10-05
09-16	<i>Number not used</i>	Not applicable	
09-17	Accounts Receivable		USCG 10-31
09-18	PP&E Asset Records		USCG 10-11
09-19	Undelivered Orders		USCG 10-27
09-20	Cumulative Results of Operations		USCG 10-09
09-21	Federal Financial Management Improvement Act (FFMIA)		USCG 10-08
09-22	FBWT – Reconciliation / Military and Civilian Payroll Processes		USCG 10-20
09-23	PP&E Non-Construction In Process (CIP) Assets		USCG 10-06
09-24	Federal Manager Financial Integrity Act		USCG 10-29
09-25	Suspense Accounts		USCG 10-21
09-26	Vessels and Small Boats Useful Lives		USCG 10-07
09-27	Year-end Pipeline Adjustment		USCG 10-27
09-28	Legal Liability Reporting		USCG 10-12
09-29	Financial Management Oversight		USCG 10-18
09-30	Financial Statement Disclosures	X	
09-31	Financial Reporting Process		USCG 10-28
09-32	<i>Number not used</i>	Not applicable	
09-33	Heritage Assets		USCG 10-01
09-34	Non-Expenditure Transfer Forms	X	

¹ KPMG was engaged to perform an audit over the DHS balance sheet and statement of custodial activity as of and for the year ended September 30, 2010, and was not engaged to perform an audit over the statement of net cost, statement of changes in net position, and statement of budgetary resources for the year ended September 30, 2010. In addition, we were engaged to follow up on the status of all active NFRs that supported significant deficiencies

U.S. Coast Guard
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reported in KPMG's *Independent Auditors' Report* dated November 13, 2009.

² NFRs were closed either through remediation of the findings or that we were not engaged to follow up on active NFRs that did not support significant deficiencies reported in KPMG's *Independent Auditors' Report* dated November 13, 2009.

U.S. Coast Guard
*Management Response to the
Management Letter*



Commandant
United States Coast Guard

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Staff Symbol: CG-84
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7500

FEB 24 2011

MEMORANDUM

From: K. A. TAYLOR, RDM1
COMDT (CG-8)

Reply to CG-84
Attn of: Captain Patrick Flynn
202-372-3652

To: Anne L. Richards
DHS Assistant Inspector General for Audits

Subj: MANAGEMENT LETTER FOR THE U.S. COAST GUARD'S
FINANCIAL STATEMENT AUDIT; OIG PROJECT NO. 10-069-AUD-MGMT (b)

1. Attached is our response to your Draft Report: Management Letter for the FY 2010 U.S. Coast Guard's Financial Statement Audit.
2. Should you have any questions, please contact Captain Patrick Flynn at (202)-372-3652.

#

Encl: (1) U.S. Coast Guard Financial Management Comments

U.S. Coast Guard
*Management Response to the
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FMC 10-01 – Legal Liability Reporting (NFR No. USCG 10-12)

Recommendation # 1: Review, document, and implement a process to support the 20% threshold prescribed for the quarterly floor to file check of open case files.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard is developing a process to document and support the 20% threshold prescribed for the quarterly floor to file check of open case files. This process will be fully implemented by March 31, 2011.

Recommendation # 2: Develop, document and implement stronger internal controls over the mathematical calculation of the historical payout rate calculation, management schedule and aggregate reports to prevent future errors.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard submitted a corrected FY10 3rd quarter report and implemented a standardized review checklist to strengthen the internal controls over the mathematical calculations used in the quarterly reports. This control was implemented prior to the FY10 4th quarter reporting period. Additionally, the review checklist was incorporated into the Desk Officer's Standard Operating Procedure (SOP).

Recommendation # 3: Develop, document, and implement a process to ensure that settlements paid out of the Judgment Fund are properly captured in the quarterly legal liabilities balance calculation.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard is reviewing the current procedures and implementing additional monitoring controls to ensure settlements paid out of the Judgment Fund are properly captured in the quarterly legal liabilities balance.

FMC 10-02 – Accrued Payroll and Unfunded Leave Accrual (Military) (NFR No. USCG 10-22)

Recommendation # 1: We recommend that Coast Guard continue to reinforce, test and validate the internal controls to ensure the policies and procedures requiring management review of member personnel data changes at the Servicing Personnel Offices (SPOs) and the Pay & Personnel Center (PPC), include:

- Review and approval for pay transactions,
- Review of source documentation for request and approval of leave transactions, and
- Review of account balances included in the leave liability calculation.

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*Management Response to the
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Coast Guard Response: The Coast Guard concurs with this recommendation. The following corrective actions have been started:

- The Assistant Commandant for Human Resources (CG-1) and the Assistant Commandant for Resources (CG-8) submitted a software system change request to the Assistant Commandant for Command, Control, Communications, Computers and Information Technology (CG-6) for proper separation of duties (review and approval) for pay-related transactions in Direct Access. This is being coded and implemented.
- The Assistant Commandant for Resources is reviewing the guidance for leave document retention and researching alternate leave process solutions that are in accordance with National Archives and Records Administration standards.
- The PPC has submitted a system change request to payroll to correct the leave liability report to exclude members who are no longer earning pay.
- The PPC has implemented a new process of data extracts for detailed leave balances and a reconciliation of employee ID's with the employee ID's included in the payroll disbursement.
- The Coast Guard will research the requirement to retain retired members' tax withholding supporting documentation for self-service charges (when a member does it themselves on-line).

FMC 10-03 – Operating Materials and Supplies (OM&S) (NFR No. USCG 10-23)

Recommendation # 1: Review and remediate issues with classification between repairables (recorded as PP&E) and consumables (recorded as OM&S), valuation procedures involving weighted average pricing, the time lag between the execution of IPACs by other federal agencies, and the disposal of material excess to the CG need.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard is developing additional controls to remediate issues related to the classification between repairables (recorded as PP&E) and consumables (recorded as OM&S), valuation procedures involving weighted average pricing, time lag between the execution of IPACs by other federal agencies, and the disposal of material excess to the Coast Guard need. These actions will be fully implemented prior to September 30, 2011.

Recommendation # 2: Record differences identified during the FY10 valuation testing for sample items reviewed for the Surface Forces Logistics and the Aviation Logistics Center.

Coast Guard Response: The Coast Guard concurs with this recommendation. The adjustments and corrections have been made. The valuation validation will be completed by February 28, 2011.

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Recommendation # 3: Perform an analysis to determine the cause of the errors identified during the FY10 testing and identify improvements to current controls and procedures.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard completed the analysis to determine the cause of the errors identified during the FY10 testing and has corrected the errors. The Coast Guard identified improvements to current controls and procedures, and is currently implementing the changes.

Recommendation # 4: Review quarterly validation procedures and make changes as required to further emphasize the need to perform valuation validation procedures at the inventory control points as part of the quarterly review procedures.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard is preparing the valuation validation procedures. These procedures will be fully implemented prior to June 30, 2011.

Recommendation # 5: Review the policies, procedures, and internal controls associated with material handling forms used at air stations as well as the need for standardized forms at these locations.

Coast Guard Response: The Coast Guard concurs with this recommendation. The Coast Guard is updating the policies, procedures, and internal controls associated with material handling forms used at air stations as well as the need for standardized forms at these locations. The estimated completion date for updating the policies and procedures is March 31, 2011.

Report Distribution

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