

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

District of Columbia's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012



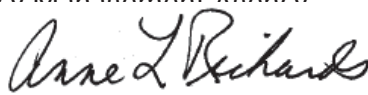


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Department of Homeland Security

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

SEP 22 2014

MEMORANDUM FOR: Brian E. Kamoie
Assistant Administrator
Grant Programs Directorate
Federal Emergency Management Agency

FROM: Anne L. Richard 
Assistant Inspector General for Audits

SUBJECT: *District of Columbia's Management of Homeland Security
Grant Program Awards for Fiscal Years 2010 Through 2012*

Attached for your action is our final report, *District of Columbia's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012*. We incorporated the formal comments from the Office of Policy, Program Analysis and International Affairs in the final report.

The report contains 11 recommendations aimed at improving the overall effectiveness of the District of Columbia's management of Homeland Security Grant Program funds. Your office concurred with all of the recommendations. Based on information provided in your response to the draft report, we consider recommendations 1 and 2 resolved and closed, and recommendations 3 through 11 resolved and open. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendations. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions.

Please email a signed PDF copy of all responses and closeout requests to OIGAuditsFollowup@oig.dhs.gov.

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.

Please call me with any questions, or your staff may contact John E. McCoy, II, Deputy Assistant Inspector General for Audits, at (202) 254-4100.

Attachment



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Abbreviations

CFR	Code of Federal Regulations
DC HSEMA	District of Columbia Homeland Security and Emergency Management Agency
DHS	Department of Homeland Security
FEMA	Federal Emergency Management Agency
FY	fiscal year
HSGP	Homeland Security Grant Program
NCR	National Capital Region
OIG	Office of Inspector General
PMP	project management plan
SHSP	State Homeland Security Program
SMART	specific, measurable, achievable, results-oriented, and time-limited
SPR	state preparedness report
THIRA	Threat and Hazard Identification and Risk Assessment
UASI	Urban Areas Security Initiative



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Executive Summary

Public Law 110-53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, requires the Department of Homeland Security (DHS) Office of Inspector General (OIG) to audit individual states' and territories' management of State Homeland Security Program and Urban Areas Security Initiative grants. This report responds to the reporting requirement for the District of Columbia.

The audit objectives were to determine whether the District of Columbia distributed, administered, and spent Homeland Security Grant Program funds strategically, effectively, and in compliance with laws, regulations, and guidance. We also addressed the extent to which funds awarded enhanced the ability of grantees to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other manmade disasters. The Federal Emergency Management Agency (FEMA) awarded the District of Columbia about \$189 million in State Homeland Security Program and Urban Areas Security Initiative grants during fiscal years 2010 through 2012.

In most instances, the District of Columbia Homeland Security Emergency Management Agency distributed and spent the State Homeland Security Program and Urban Areas Security Initiative awards in compliance with applicable Federal laws and regulations. However, we identified areas in which the District of Columbia can improve its grant management practices. Specifically, homeland security strategies did not contain adequately defined objectives to use in measuring performance. We also identified about \$1.3 million in questioned costs, primarily resulting from personnel time charges that were not adequately supported. Finally, subgrantee procurement practices and property management did not always comply with Federal requirements.

We made 11 recommendations to FEMA to initiate improvements which, when implemented, should strengthen grant program management, performance, and oversight. FEMA concurred with all of the recommendations, and is taking or planning to take corrective actions to implement the recommendations.



Background

DHS provides Federal funding through the Homeland Security Grant Program (HSGP) to assist state and local agencies enhance capabilities to prevent, prepare for, protect against, and respond to acts of terrorism, major disasters, and other emergencies.¹ Within DHS, FEMA is responsible for administering the HSGP. The State Homeland Security Program (SHSP) and the Urban Areas Security Initiative (UASI) are part of the HSGP and fund a wide range of preparedness activities such as planning, organization, equipment purchase, training, and exercises. Appendix D contains more information about the HSGP.

HSGP guidance requires a state administrative agency to administer and manage grant funding awarded under the HSGP. According to the District of Columbia Homeland Security and Emergency Management Agency (DC HSEMA), in March 2007, it was designated as the state administrative agency for HSGP. As such, DC HSEMA is responsible for managing the SHSP and UASI grants in accordance with established Federal guidelines. DC HSEMA was allocated SHSP grant funds for the District of Columbia, as well as UASI grant funds for the National Capital Region (NCR). SHSP and UASI grant funds are provided to a number of District of Columbia Government agencies, as well as independent organizations that are partners in the District's preparedness efforts. NCR is a collection of jurisdictions and municipalities within Maryland, Virginia, and the District of Columbia. Appendix C contains a map of the NCR.

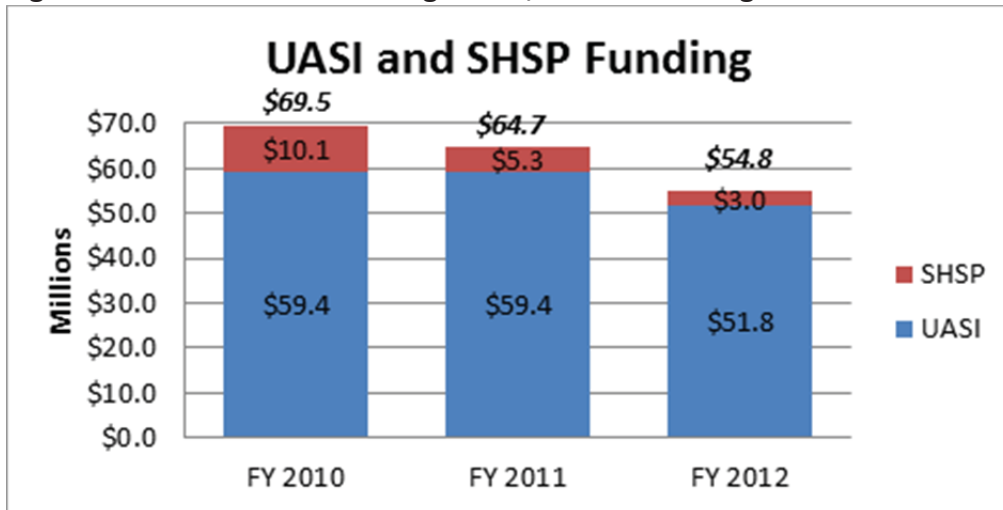
During fiscal years (FYs) 2010 through 2012, FEMA awarded the DC HSEMA SHSP and UASI grant funds totaling about \$189 million. Figure 1 illustrates the UASI funding the NCR received and the SHSP funding the District of Columbia received over the 3-year period. UASI funding for the NCR averaged about \$57 million per year during FYs 2010 through 2012, the period covered by our audit. The District of Columbia received its highest level of SHSP funding in FY 2010, but faced a decline of more than \$7 million from FYs 2010 to 2012. Appendix A contains details on the audit's objectives, scope, and methodology.

¹ As defined in the *Homeland Security Act of 2002*, "state" means "any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any possession of the United States."



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Figure 1. UASI and SHSP Funding Levels, FYs 2010 through 2012



Source: DHS Office of Inspector General analysis of FEMA data

Results of Audit

In most instances, DC HSEMA distributed and spent the SHSP and UASI awards in compliance with applicable Federal laws and regulations. However, DC HSEMA could improve its grant management practices by:

- Developing homeland security strategies that contain adequately defined objectives to use in measuring performance;
- Developing a formal process to measure progress and improvements in preparedness and its ability to respond to disasters;
- Monitoring its subgrantees to ensure full compliance with Federal and state procurement requirements;
- Enforcing property management and inventory control requirements;
- Ensuring that personnel time charges are adequately supported; and
- Improving oversight of grants management and reporting.

Improvement in these areas will enhance the District of Columbia’s effectiveness in the overall use of grant funds to improve preparedness and response capabilities, as well as reduce the risk associated with managing FEMA grant funds.

Homeland Security Strategies

The District of Columbia and NCR urban area homeland security strategies did not contain adequately defined objectives that were specific, measurable,



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achievable, results-oriented, and time-limited (SMART), as required. DC HSEMA also did not have an established evaluation plan to monitor the progress of the homeland security strategies. Without SMART objectives and measurable performance levels, the District of Columbia and NCR cannot evaluate the effects of grant expenditures on preparedness and emergency response capabilities.

In July 2005, DHS released the *State and Urban Area Homeland Security Strategy Guidance on Aligning Strategies with the National Preparedness Goal*. According to the guidance, states are to include goals and measurable objectives in their strategies that are:

- Specific, detailed, particular, and focused – help identify what is to be achieved and accomplished;
- Measurable – quantifiable, provide a standard for comparison, and identify a specific achievable result;
- Achievable – not beyond the ability of a state, region, jurisdiction, or locality;
- Results-oriented – identify a specific outcome; and
- Time-limited – have a target date that identifies when the objective will be achieved.

Neither the District of Columbia nor NCR urban area homeland security strategies contained adequately defined objectives to use in measuring performance, consistent with Federal requirements. The objectives were broad-based and did not provide for tracking and measuring the impact of funds expended for equipment, training, and exercises. Table 1 shows examples of the goals and objectives included in both strategies. In these examples, we identified objectives that (1) were not specific, detailed, particular, or focused; (2) were not measurable, (3) did not identify outcomes; and (4) did not establish timeframes for completion.



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Table 1: Examples of Homeland Security Strategies Goals and Objectives

Strategy	Goal	Objective	Assessment
NCR 2013	Ensure Interoperable Communications Capabilities. Ensure response partners have the ability to transmit and receive voice, data, and video communications.	Ensure response partners can communicate and share necessary, appropriate data in all environments and on a day-to day basis.	The objective is not: <ul style="list-style-type: none"> • Specific • Measurable • Results-oriented
NCR 2013	Enhance the protection and resilience of critical infrastructure and key resources in NCR to reduce their vulnerability to disruption from all-hazards events.	Understand and prioritize risks to critical infrastructure and key resources	The objective is not: <ul style="list-style-type: none"> • Specific • Measurable • Results-oriented • Time-limited
NCR 2013	Ensure development and maintenance of Regional core capabilities. Develop and maintain the basic building blocks of preparedness an response by ensuring NCR develops a baseline of capabilities including: Mass Casualty, Health Care System Surge, and Mass Prophylaxis; Mass Care and Evacuation; Citizen Participation, Alert, and Public Information; Chemical, Biological, Radiological, Nuclear, and Explosive Detection and Response, and Planning Training and Exercises.	Increase the Region's capacity for medical surge preparedness and response to an all-hazards event to reduce deaths and injuries.	The objective is not: <ul style="list-style-type: none"> • Specific • Measurable • Results-oriented • Time-limited
DC 2013	Prevent, eliminate, and/or reduce risks faced by the District.	Enhance methods of interoperable communications.	The objective is not: <ul style="list-style-type: none"> • Specific • Measurable • Time-limited
DC 2013	Protect the community, people, assets, and critical infrastructure in the District.	Implement the results of assessments and lessons learned to provide effective protective measures to the extent practical.	The objective is not: <ul style="list-style-type: none"> • Specific • Measurable • Time-limited

Source: DHS OIG analysis of the District of Columbia and NCR homeland security strategies



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According to the FY 2011 *Homeland Security Grant Program Guidance and Application Kit*, FEMA strongly encourages states and urban areas to update their homeland security strategies every 2 years, beginning in 2011. Updates help ensure that existing goals and objectives reflect all FEMA mission areas, as well as the National Priorities; they also help ensure implementation of a whole community approach to emergency planning and management. Homeland security strategies should reflect an ongoing process of review and refinement as new lessons, new priorities, and new challenges, threats, and hazards evolve.

During FYs 2010 through 2012, DC HSEMA did not have an established evaluation plan to monitor progress of the homeland security strategies for the District of Columbia and NCR. DC HSEMA's evaluation of subgrantee performance in its "subgrantee scorecard" consisted of an evaluation of subgrantees' management of subgrants and compliance with grant requirements. According to a DC HSEMA official, in the District of Columbia's evaluation process, state agencies sent reports on their capabilities, needs, and areas for improvement to the Emergency Preparedness Council. The District of Columbia also plans to enhance its process for measuring capabilities and progress by implementing the DC Emergency Response System, but DC HSEMA did not provide details on the enhancements. Although the District of Columbia and the NCR made efforts, DC HSEMA only assessed subgrantee administration and execution of grants and did not have an evaluation plan to monitor the progress of preparedness.

According to Title 44 of the Code of Federal Regulations (CFR) § 13.40, *Monitoring and Reporting Program Performance*, grantees are required to monitor grant - and subgrant-supported activities to ensure performance goals are being achieved. States need to make certain that they have consistent standards and metrics against which to measure progress. Otherwise, subgrantees cannot effectively determine whether SHSP and UASI funds have enhanced the state's ability to prevent, recover from, protect against, and respond to acts of terrorism, and manmade and natural disasters.

The shortcomings in objectives also prevented identification of baselines from which to measure and adequately assess improvement to determine future funding needs.

FEMA required state administrative agencies and urban areas receiving FEMA preparedness grants to complete a Threat and Hazard Identification and Risk Assessment (THIRA) by December 31, 2012. The THIRA provides a comprehensive approach for identifying and assessing risks and associated



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impacts, using the core capabilities identified in the National Preparedness Goal. In addition to the THIRA, states and territories receiving FEMA preparedness grants are required to submit an annual State Preparedness Report. We reviewed the District of Columbia's and NCR's THIRAs and found that both complied with *DHS Comprehensive Preparedness Guide 201*. We found that the District of Columbia and the NCR:

- Incorporated a whole community approach throughout the THIRA process;
- Had procedures that were sufficient for completing the THIRA; and
- Documented the THIRA process, including support data used to complete the THIRA.

We also evaluated the District of Columbia's and NCR's THIRAs by comparing them to the homeland security strategies and found that the threats, risks, and capabilities in the THIRAs appeared consistent with those listed in the homeland security strategies.

Recommendations

We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA and the NCR to:

Recommendation #1:

Develop a comprehensive performance measurement system for SHSP and UASI homeland security goals and objectives that include target levels of performance and the means to measure progress toward enhancing preparedness. This system should include SMART objectives.

Recommendation #2:

Develop and provide subgrantees with consistent and comprehensive measurement tools that include baselines for measuring and demonstrating progress toward enhancing their level of preparedness through the use of SHSP and UASI grant funds.

Management Comments and OIG Analysis

FEMA Response to Recommendations #1 and #2: FEMA concurred with both recommendations. According to FEMA, it has established and implemented a



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system that helps states, territories, and urban areas to establish measurable goals and objectives to measure improvements in first responder capabilities and statewide preparedness. FEMA has developed and is implementing performance assessments that measure progress toward achieving the National Preparedness Goal. FEMA's strategy is to base assessments on the principles that the Nation needs to understand existing risks, use those risks to determine required capabilities, assess current capability levels against those requirements, and track its progress in closing identified capability gaps.

According to FEMA, it released a consistent methodology for determining risks in the *THIRA Comprehensive Preparedness Guide 201, Second Edition*, in August 2013. The guidance details a four-step process jurisdictions can use to achieve desired outcomes and capability targets for each of the core capabilities. This approach allows a jurisdiction to establish its own capability targets based on the risks it faces. States, territories, and major urban areas receiving HSGP funds were required to submit their THIRAs to FEMA by December 31, 2013. States and territories were also required to submit state preparedness reports (SPR) to FEMA. The THIRA and SPR results highlight gaps in capability and the progress of grantees in closing those gaps over time. FEMA reports the results of the capability assessments annually in the National Preparedness Report.

FEMA asserted that it has enabled states and territories to systematically measure improvements in first responder capabilities and statewide preparedness by requiring states to use a set of tools including the THIRA, SPR, and investment justifications. FEMA encourages strategy updates but does not require them because according to FEMA, the THIRA, SPR, and investment justifications provide the goals and assessment of progress against those goals. FEMA provided copies of the District of Columbia's FY 2013 SPR and THIRA, which supported the system to measure goals and objectives. FEMA believes that using the THIRA, SPR, and investment justifications satisfies the intent of both recommendations and requested they be resolved and closed.

Auditor Analysis: FEMA's actions are responsive to the intent of recommendations #1 and #2. These recommendations are resolved and closed.

Procurement Requirements

In most instances, DC HSEMA subgrantees adhered to Federal and local sole source procurement requirements when making purchases using SHSP and UASI grant funds. However, we identified two instances of noncompliance with sole source procurement requirements:



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- DC HSEMA included sole source requirements in grant terms and conditions that DHS had discontinued; and
- Two subgrantees did not perform cost analyses for sole source contracts.

Additionally, a subgrantee used a sole source justification that appeared impractical for ensuring best value.

Title 44 CFR § 13.36, *Procurement*, requires grantees and subgrantees to follow their own procurement requirements as long as the local requirements are equal to or more stringent than the Federal requirements. Title 44 CFR § 13.36 (f) (1) requires performance of a cost analysis for noncompetitive procurements when adequate price competition is lacking, as well as for sole source procurements.

DC HSEMA's grant terms and conditions for subgrantees include an outdated DHS requirement for approval of sole source purchases. According to the *DHS Financial Management Guide* issued in January 2006, awarding agencies were to approve in writing all sole source procurements in excess of \$100,000. However, FEMA notified grantees in its *FY 2008 Homeland Security Grant Program Guidance and Application Kit* that the *DHS Financial Management Guide* was no longer applicable. Although DC HSEMA continued to include the requirement in its grant terms and conditions, we found no evidence it was enforcing the requirement.

A subgrantee did not complete a cost analysis for a \$428,342 sole source contract to upgrade a medical bus ambulance. Another subgrantee did not complete a cost analysis for a \$35,112 sole source contract for trailers used to store and move products in the NCR Mass Care Cache. Such analyses can be used to compare the critical factors supporting the award of a contract to a particular vendor.

A subgrantee met all its jurisdictional requirements for a sole source justification (including a cost analysis) for a multimillion dollar project that spanned several years. The justification was written to cover a 10-year span, from December 2005 to December 2015. Although the project was funded every year from 2005 through the end of our audit period, the subgrantee had no guarantee that funding would continue or that the critical factors supporting selection of the vendor would not change. The subgrantee also could not be sure that the original selection made years earlier remained the best value and most prudent choice.



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The previously cited examples occurred because of DC HSEMA's insufficient oversight. As a result, the NCR could not ensure that the assets procured with UASI grant funds (including sole source contracts) were the best value. Insufficient oversight may also have contributed to DC HSEMA's inclusion of obsolete requirements in its grant terms and conditions.

Recommendations

We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to:

Recommendation #3:

Review and remove the outdated DHS sole source requirement included in its subgrantee terms and conditions.

Recommendation #4:

Ensure that a cost analysis is performed and included in sole source procurement justifications, according to Federal regulations.

Recommendation #5:

Ensure that subgrantees review and justify any sole source contract each grant award performance period to ensure selection of the best and most effective goods and services.

Management Comments and OIG Analysis

FEMA Response to Recommendation #3: FEMA concurred with the recommendation. FEMA will require DC HSEMA to review and remove the outdated DHS sole source requirement included in its subgrantee terms and conditions. FEMA requested that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #3. The recommendation is resolved and will remain open until the proposed corrective action is fully implemented.



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FEMA Response to Recommendations #4 and #5: FEMA concurred with the recommendations. FEMA will require DC HSEMA to ensure that subgrantees comply with all Federal requirements, including sole source procurements, as outlined in 44 CFR 13.36. FEMA requested that the recommendations be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendations #4 and #5. The recommendations are resolved and will remain open until the proposed corrective actions are fully implemented.

Property Management and Accountability

DC HSEMA did not ensure that SHSP and UASI subgrantees adhered to inventory control policies for grant-funded equipment. In addition, subgrantees did not include all required information on inventory lists and did not provide evidence that they conducted physical inventories and reconciliations as required. Without adequate inventory controls, DC HSEMA and its subgrantees could not ensure that property acquired with SHSP and UASI funds was adequately accounted for, protected, and used for its intended purpose.

DC HSEMA's award terms and conditions require each subgrantee to expend grant funds in accordance with Federal guidelines. According to 44 CFR § 13.32 *Equipment*, subgrantees must maintain property records for equipment acquired with grant funds that include:

- Description of the property
- Identification number
- Source of the property
- Title holder
- Acquisition date
- Cost
- Location
- Use and condition
- Ultimate disposition

Every 2 years, a physical inventory of the property must be taken and the results reconciled with property records.

The District of Columbia's *Financial Policies and Procedural Manual* provides guidance on internal controls for inventory, as well as inventory procedures, to



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ensure equipment is properly accounted for and safeguarded. According to the manual, subgrantees must tag purchased equipment as soon as they receive it. As soon as possible but no later than 30 days after receipt, subgrantees should add the equipment to their capital assets listing, which is maintained on the Fixed Asset System. Subgrantees are to perform a complete physical inventory of equipment (including vehicles) every 2 years and reconcile it with subgrantee and Fixed Asset System lists.

Subgrantees outside of the District of Columbia that receive UASI funding must adhere to Federal equipment requirements.

We reviewed a sample of equipment property records maintained by the subgrantees and determined that the subgrantees did not always comply with property record requirements. During our review, we identified the following deficiencies in property management:

- Nine of 10 SHSP and UASI subgrantees' property records did not contain all required data elements;
- Eight of 10 SHSP and UASI subgrantees did not provide evidence that they conducted physical inventories and reconciliation of property records every 2 years as required;
- Two "steel detectors" (multi-gas monitors) with an estimated value of \$17,069 were not identified in a subgrantee's inventory listing (records);
- A UASI subgrantee purchased 25 radios on September 30, 2013, for \$174,439 before validating that the radios would function on the future infrastructure; the radios have been in storage with no established date for being put into service;
- According to a UASI subgrantee's inventory policy, as of May 2012, equipment valued at \$10,000 is to be reported, rather than equipment valued at \$5,000 as required by 44 CFR § 13.32; and
- A UASI subgrantee's inventory policy requires a physical inventory every 3 years instead of every 2 years as required by 44 CFR § 13.32.

Subgrantees were aware of the CFR property record requirements because they certified that they read and understood the terms and conditions at the time of the award. DC HSEMA did not adequately monitor the activities of subgrantees to ensure they maintained complete property records and conducted the required physical inventories of equipment every 2 years. According to a DC HSEMA official, they conduct approximately 25 site visits every year. Insufficient oversight contributed to the subgrantees' noncompliance with Federal property management requirements.



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Without compliance with property records and inventory requirements, DC HSEMA cannot ensure that assets procured with SHSP and UASI grant funds are properly safeguarded, are in good condition, and are available when needed to prevent, prepare for, protect against, and respond to natural and manmade disasters.

Recommendations

We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to:

Recommendation #6:

Direct subgrantees to establish and maintain property management records and policies in accordance with Federal requirements, conduct the required 2-year inventory inspections, and reconcile inventory inspection results with property records.

Recommendation #7:

Monitor subgrantees to ensure compliance with property management requirements.

Management Comments and OIG Analysis

FEMA Response to Recommendation #6: FEMA concurred with the recommendation. FEMA will require DC HSEMA to direct subgrantees to establish and maintain property management records and policies in accordance with Federal requirements, conduct the required 2-year inventory inspections, and reconcile inventory inspection results with property records. FEMA requested that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #6. The recommendation is resolved and will remain open until the proposed corrective actions are fully implemented.

FEMA Response to Recommendation #7: FEMA concurred with the recommendation. FEMA will require DC HSEMA to monitor subgrantees to ensure compliance with property management requirements. FEMA requested



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that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #7. The recommendation is resolved and will remain open until the proposed corrective actions are fully implemented.

Personnel Time Charges

Personnel time charges for UASI funds were not supported by adequate activity reports or timesheets. The NCR used the FY 2011 UASI grant to fund officers from several state police departments to provide security at the 2013 presidential inauguration. To be reimbursed, the participating field offices provided reimbursement packages to the DC Metropolitan Police Department. Supporting documentation from 12 of 18 police field offices did not comply with Federal requirements. Specifically, submitted documentation included timesheets without employee signatures.

Title 2 CFR § 225 Appendix B§ 8.h.(5) *Cost Principles for State, Local, and Indian Tribal Governments – Compensation for Personnel Services* requires personnel activity reports or equivalent documentation to (1) reflect an after-the-fact distribution of the actual activity of each employee; (2) account for the total activity for which each employee is compensated; (3) be prepared at least monthly and coincide with one or more pay periods; and (4) be signed by the employee.

The DC HSEMA did not ensure the DC Metropolitan Police Department met Federal requirements for this type of documentation. The police department's guidance to the participating police field offices did not require activity reports or individual timesheets signed by employees. Prior to reimbursement, DC HSEMA did not adequately review the reimbursement documentation from the DC Metropolitan Police Department to ensure it was accurate, complete, and in accordance with Federal regulations.

Although the UASI grant funds were spent on allowable grant activities related to the 2013 presidential inauguration, there was no assurance that the time charged for 12 of 18 police field offices was accurate. Therefore, we questioned \$1.3 million in personnel costs charged to the FY 2011 UASI grant as unsupported.



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Recommendations

We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to:

Recommendation #8:

Implement procedures to ensure compliance with Federal requirements for personnel costs charged to Federal awards by requiring employees to prepare activity reports or timesheets signed by employees.

Recommendation #9:

Verify the personnel costs claimed against the FY 2011 UASI grant award were expended on inauguration activities by providing documentation that adequately supports the questioned \$1.3 million as valid charges to the FEMA award, or return to FEMA the amount not supported.

Management Comments and OIG Analysis

FEMA Response to Recommendation #8: FEMA concurred with the recommendation. FEMA will require DC HSEMA to implement procedures to ensure compliance with Federal requirements for personnel costs charged to Federal awards by requiring employees to prepare activity reports or timesheets signed by employees. FEMA requested that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #8. The recommendation is resolved and will remain open until the proposed corrective actions are fully implemented.

FEMA Response to Recommendation #9: FEMA concurred with the recommendation. FEMA will require DC HSEMA to verify the personnel costs claimed against the FY 2011 UASI grant award were expended on inauguration activities by providing documentation that adequately supports the questioned \$1.3 million as valid charges to the FEMA award, or return to FEMA the amount not supported. FEMA requested that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.



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Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #9. The recommendation is resolved and will remain open until the proposed corrective actions are fully implemented.

Grants Management Reporting and Oversight

DC HSEMA and its subgrantees did not always follow grant administration and reporting procedures. Additionally, DC HSEMA did not have a formal process for documenting the review and approval of changes to project management plans (PMP).

Office of Management and Budget Circular A-133, *Compliance Supplement 2011*, Part 3, Section M, *Subrecipient Monitoring*, requires grantees to monitor subgrantees' use of Federal awards through reporting, site visits, regular contact, or other means. DC HSEMA's *Standard Operating Procedures* manual and a *Subgrantee Handbook* include guidance, procedures, and requirements for DC HSEMA and subgrantees to use during the grant performance period.

We identified areas in which DC HSEMA did not follow its grant administration requirements. In addition, although DC HSEMA conducts periodic site visits of subgrantees, through better monitoring and oversight of subgrantees, DC HSEMA might have identified the following instances of noncompliance:

- A subgrantee did not use actual expenditures as required when completing its quarterly status reports;
- Grant Adjustment Notifications were missing either the authorized grantee's or subgrantee's signature; and
- Subgrantees did not request reimbursement from DC HSEMA until well beyond the 90-day submission requirement established by DC HSEMA.

The PMPs were not signed and dated to indicate approval of the most current version. PMPs document the overall goal, spending plan, and deliverables of a subgrantee's project. Subgrantees provided us with current PMPs, which differed from what was provided by DC HSEMA. According to DC HSEMA, there is no formal process for documenting change requests submitted by subgrantees.

These instances of noncompliance may have affected DC HSEMA's ability to properly manage grants. Without documenting authorized changes to PMPs, DC HSEMA cannot ensure subgrantees' changes to the PMPs' scope or their equipment purchases are appropriate and allowable. Inaccurate quarterly status reports limit DC HSEMA's ability to adequately review subgrantees' performance



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and track spending. DC HSEMA may also miss opportunities to offer technical assistance to its subgrantees and to identify and address issues early in the grant cycle. Grantees and subgrantees use Grant Adjustment Notifications to request changes in project scope and deliverables, extend the subgrant period of performance, or if the grant amount decreases or increases. Without the appropriate signatures, it is not possible to determine whether Grant Adjustment Notifications were properly reviewed and authorized. Finally, slow rates of expenditure and drawdown of grant funds may affect future HSGP appropriations. In response to congressional concerns, DC HSEMA has implemented the 90-day submission policy to accelerate spending and reduce unspent balances.

Recommendations

We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to:

Recommendation #10:

Establish effective internal controls for documenting the review and approval of revisions made to Project Management Plans submitted by subgrantees.

Recommendation #11:

Reevaluate its monitoring and oversight efforts to ensure subgrantees are submitting valid information in reports and adhering to internal policies and procedures.

Management Comments and OIG Analysis

FEMA Response to Recommendation #10: FEMA concurred with the recommendation. FEMA will require DC HSEMA to establish effective internal controls for documenting the review and approval of revisions made to the PMPs submitted by subgrantees. FEMA requested that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #10. The recommendation is resolved and will remain open until the proposed corrective actions are fully implemented.



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FEMA Response to Recommendation #11: FEMA concurred with the recommendation. FEMA will require DC HSEMA to evaluate its monitoring and oversight efforts to ensure subgrantees are submitting valid information in reports and adhering to internal policies and procedures. FEMA requested that the recommendation be considered resolved and open until the actions are implemented, with an estimated completion date of February 28, 2015.

Auditor Analysis: FEMA's proposed corrective actions are responsive to the intent of recommendation #11. The recommendation is resolved and will remain open until the proposed corrective actions are fully implemented.



Appendix A Objectives, Scope, and Methodology

DHS 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.

Public Law 110-53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, requires DHS OIG to audit individual states' management of SHSP and UASI grants. This report responds to the reporting requirement for the District of Columbia.

The audit objectives were to determine whether the District of Columbia distributed, administered, and spent Homeland Security Grant Program funds strategically, effectively, and in compliance with laws, regulations, and guidance. We also addressed the extent to which funds awarded enhanced the ability to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other manmade disasters.

The HSGP encompasses several interrelated grant programs that fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration costs. We reviewed only SHSP and UASI funding and equipment and supported programs for compliance.

The scope of this audit included the plans developed by the District of Columbia and NCR to improve preparedness and response to all types of hazards, goals, and objectives in those plans; measurement of progress toward the goals; and compliance with laws, regulations, and grant guidance. Table 2 shows the funding scope for the audit, which included SHSP and UASI grant awards for FYs 2010 through 2012.

Table 2. District of Columbia and National Capital Region SHSP and UASI Awards (FYs 2010 through 2012)

Grant Program	FY 2010	FY 2011	FY 2012	Total
State Homeland Security Program	\$10,073,987	\$5,285,216	\$2,984,245	\$18,343,448
Urban Areas Security Initiative	\$59,392,477	\$59,392,477	\$51,839,027	\$170,623,981
Total	\$69,466,464	\$64,677,693	\$54,823,272	\$188,967,429

Source: DHS OIG analysis of FEMA data



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The audit methodology included work at FEMA headquarters, DC HSEMA, and various subgrantee locations in the District of Columbia, Virginia, and Maryland jurisdictions of NCR. To achieve our audit objective, we analyzed data, reviewed documentation, and interviewed key state and local officials directly involved in management and administration of the HSGP. In addition, we verified the existence of selected equipment procured with SHSP and UASI grant funds.

We judgmentally selected a sample of 11 subgrantees (a total of 13 projects) with total awards of \$17 million representing about 9 percent of the total grant funds awarded to DC HSEMA. We selected our sample subgrantees based on the type of grant, grant year, amount of award, and total expenditures reported by DC HSEMA as of December 2013. The subgrantees in our sample are located within the District of Columbia and NCR jurisdictions. Appendix C contains a map of the NCR. Table 3 shows the value of the subgrantee grant awards from our sample selection.

Table 3. Subgrantee Sample Selection for FYs 2010 through 2012

Subgrantees	Grant Awards	Grant	Year
American Red Cross of the National Capital Area	\$817,296	UASI	2010
District of Columbia Fire and Emergency Medical Services	\$327,200	UASI	2012
District of Columbia Homeland Security and Emergency Management Agency	\$2,185,072	SHSP	2010
District of Columbia Metropolitan Police Department	\$1,346,000	SHSP	2011
District of Columbia Metropolitan Police Department	\$2,200,000	UASI	2011
Fairfax County Police Department	\$3,228,313	UASI	2010
Montgomery County Department of Police	\$1,558,819	UASI	2010
Montgomery County Fire and Rescue	\$455,898	UASI	2010
Montgomery County Office of Emergency Management and Homeland Security	\$1,829,189	UASI	2010
Prince George's County Office of Homeland Security	\$1,833,079	UASI	2010
Prince George's County Office of Homeland Security	\$369,608	UASI	2012
Serve DC	\$550,000	SHSP	2012
Washington Metropolitan Area Transit Authority	\$362,657	UASI	2010
Total	\$17,063,131		

Source: DHS OIG analysis of DC HSEMA data



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We conducted this performance audit between October 2013 and July 2014 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.



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Appendix B
Management Comments to the Draft Report

U.S. Department of Homeland Security
Washington, DC 20472



FEMA

SEP 12 2014

MEMORANDUM FOR: Anne L. Richards
Assistant Inspector General for Audits
Office of Inspector General (OIG)
Department of Homeland Security

FROM: *bo* David J. Kaufman *Kathleen Dux*
Associate Administrator for
Policy, Program Analysis and International Affairs

SUBJECT: Federal Emergency Management Agency (FEMA)
Response to OIG's Draft Report: "District of Columbia's
Management of Homeland Security Grant Program Awards
for Fiscal Years 2010 Through 2012" OIG Project No. 13-
161-AUD-FEMA

Thank you for the opportunity to comment on your Draft Report, "District of Columbia's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012" OIG Project No. 13-161-AUD-FEMA. The findings in the report will be used to strengthen the effectiveness and efficiency of how we execute and measure our program. We recognize the need to continue to improve the process, including addressing the recommendations raised in this report. The following are our written response to the eleven (11) recommendations for implementation, of which, FEMA concurs with all 11 of 11 recommendations.

Recommendation #1: We recommend that the Assistant Administrator, Grant Programs Directorate, require District of Columbia Homeland Security and Emergency Management Agency (DC HSEMA) and the National Capital Region (NCR) to develop a comprehensive performance measurement system for SHSP and UASI homeland security goals and objectives that include target levels of performance and the means to measure progress toward enhancing preparedness. This system should include SMART objectives.

Response: Concur. (See consolidated response below for recommendations 1 and 2)

Recommendation #2: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA and the NCR to develop and provide subgrantees with consistent and comprehensive measurement tools that include baselines for measuring and demonstrating progress toward enhancing their level of preparedness through the use of SHSP and UASI grant funds.

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FEMA Consolidated Response to Recommendations 1 and 2: Concur: The integrated preparedness system has its basis in the strategic plan and planning process. As part of this plan and process, OIG has recommended that FEMA help states, territories and urban areas establish measurable goals and objectives that will enable them to systematically measure improvements in first responder capabilities and statewide preparedness. FEMA has established and implemented a system to do exactly that, as described below.

As part of the National Preparedness System, FEMA has developed and is implementing performance assessments that measure progress toward achieving the National Preparedness Goal. FEMA's strategy is to base assessments on the principles that the Nation needs to understand existing risks, use those risks to determine required capabilities, assess current capability levels against those requirements, and track its progress in closing identified capability gaps.

On August 29, 2013, FEMA released a consistent methodology for determining risks in the Comprehensive Preparedness Guide 201: Threat and Hazard Identification and Risk Assessment (THIRA) Guide (CPG-201) Second Edition. CPG-201 details a four-step process jurisdictions can use to achieve desired outcomes and capability targets for each of the core capabilities. This approach allows a jurisdiction to establish its own capability targets based on the risks it faces.

On December 31, 2013, states, territories, and major urban areas receiving Homeland Security Grant Program (HSGP) funds were required to submit their THIRAs to FEMA. Once each jurisdiction has determined capability targets through the THIRA process, it estimates its current capability levels against those targets. Also in 2013, states and territories were required to submit State Preparedness Reports (SPRs) to FEMA. The THIRA and SPR processes are scalable to allow sub-jurisdictions, sub-grantees and subject matter experts to provide input to the state or territory. In conjunction, the THIRA results and the SPR identify capability needs and gaps. The THIRA and SPR results highlight gaps in capability and the progress of grantees in closing those gaps over time. FEMA reports the results of the capability assessments annually in the National Preparedness Report (NPR).

Sustaining, Building and Delivering Capabilities

Having estimating capability requirements, the next component of the National Preparedness System is to build and sustain capabilities. This step ties grant investments directly to needs and shortfalls. Grantees address documented capability requirements and gaps in their grant applications. Within the Investment Justifications (IJ) submitted in the grant application, grantees must specifically identify the core capability or capabilities, the priority of the core capability as well as the capability gaps noted in their SPR that investment intends to address. In addition, grantees must identify the specific outcome(s) of each investment. FEMA verifies completion of the investment/projects through its programmatic monitoring and the Biannual Strategy Implementation Report (BSIR). Since the period of performance for the HSGP is two years, a time limit is set for completion of the project once it is funded.

FEMA addressed the OIG recommendation for States to establish SMART goals and objectives that will enable states and territories to systematically measure improvements in first responder capabilities and statewide preparedness by requiring states to use a set of tools including the



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THIRA, SPR, and IJs. Strategy updates are encouraged but not required as the THIRA, SPR, and IJ methodology provide the goals and assessment of progress against those goals.

FEMA believes that use of the THIRA, SPR and IJ satisfies the intent of these recommendations and requests that recommendations 1 and 2 be closed, implemented.

Recommendation #3: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to review and remove the outdated DHS sole source requirement included in its subgrantee terms and conditions.

Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require the DC HSEMA to review and remove the outdated DHS sole source requirement included in its subgrantee terms and conditions.

FEMA requests this recommendation be resolved and open pending the revision of the subgrantee terms and conditions.

Estimated Completion Date (ECD): February 28, 2015.

Recommendation #4: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to ensure that a cost analysis has been performed and is included in sole source procurement justifications, according to Federal regulations.

Response: Concur: *(See consolidated response below for recommendations 4 and 5)*

Recommendation #5: We recommend the FEMA Assistant Administrator, Grant Programs Directorate to ensure that subgrantees review and justify any sole source contract each grant award performance period to ensure selection of the best and most effective goods and services.

FEMA Consolidated Response to Recommendations 4 and 5: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to ensure that subgrantees comply with all of the federal requirements, including sole source procurements, as outlined in 44 CFR 13.36 Procurement.

FEMA requests recommendations 4 and 5 be resolved and open pending DC HSEMA's implementation of policies and procedures to ensure subgrantees are compliant with all of the federal requirements, including sole source procurements, as outlined in 44 CFR 13.36 Procurement.

ECD: February 28, 2015.

Recommendation #6: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to direct subgrantees to establish and maintain property management records and policies in accordance with Federal requirements, conduct the required 2-year inventory inspections, and reconcile inventory inspection results with property records.



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Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to direct subgrantees to establish and maintain property management records and policies in accordance with Federal requirements, conduct the required 2-year inventory inspections, and reconcile inventory inspection results with property records.

FEMA requests this recommendation be resolved and open pending the outlined improvements in the property management processes.

ECD: February 28, 2015.

Recommendation #7: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to monitor subgrantees to ensure compliance with property management requirements.

Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to monitor subgrantees to ensure compliance with property management requirements.

FEMA requests this recommendation be resolved and open pending presentation of evidence regarding subgrantee monitoring and compliance.

ECD: February 28, 2015.

Recommendation #8: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to implement procedures to ensure compliance with Federal requirements for personnel costs charged to Federal awards by requiring employees to prepare activity reports or timesheets signed by employees.

Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to implement procedures to ensure compliance with Federal requirements for personnel costs charged to Federal awards by requiring employees to prepare activity reports or timesheets signed by employees.

FEMA requests this recommendation be resolved and open pending documentation of compliance with Federal requirements for personnel costs charged to Federal awards.

ECD: February 28, 2015.

Recommendation #9: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to verify the personnel costs claimed against the FY 2011 UASI grant award were expended on inauguration activities by providing documentation that adequately supports the questioned \$1.3 million as valid charges to the FEMA award, or return to FEMA the amount not supported.

Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to verify the personnel costs claimed against the FY 2011 UASI grant award were expended on inauguration activities by providing documentation that adequately supports the



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Department of Homeland Security

questioned \$1.3 million as valid charges to the FEMA award, or return to FEMA the amount not supported.

FEMA requests this recommendation be resolved and open pending documentation of costs expended on inauguration activities.

ECD: February 28, 2015.

Recommendation #10: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to establish effective internal controls for documenting the review and approval of revisions made to Project Management Plans submitted by subgrantees.

Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to establish effective internal controls for documenting the review and approval of revisions made to Project Management Plans submitted by subgrantees.

FEMA requests this recommendation be resolved and open pending evidence of internal controls over the review and approval of project management plan revisions.

ECD: February 28, 2015.

Recommendation #11: We recommend that the Assistant Administrator, Grant Programs Directorate, require DC HSEMA to evaluate its monitoring and oversight efforts to ensure subgrantees are submitting valid information in reports and adhering to internal policies and procedures.

Response: Concur: The Assistant Administrator, Grant Programs Directorate, will require DC HSEMA to evaluate its monitoring and oversight efforts to ensure subgrantees are submitting valid information in reports and adhering to internal policies and procedures.

FEMA requests this recommendation be resolved and open pending evidence that subgrantees are submitting valid information and adhering to internal policies and procedures.

ECD: February 28, 2015.

Again, we thank you for the work that you and your team did to inform us of measures we can take to enhance the program's overall effectiveness. We look forward to OIG's final report for "The District of Columbia's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2010 through 2012" OIG Project No. 13-161-AUD-FEMA. Please direct any questions regarding this response to Gary McKeon, FEMA Audit Oversight Division, at 202-646-1308.



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Enclosure:

District of Columbia THIRA
District of Columbia SPR



Appendix C

Map of National Capital Region



Source: National Capital Region

For Federal planning purposes, the NCR includes the following jurisdictions and municipalities within:

- The City of Alexandria
- Arlington County
- The District of Columbia
- Fairfax County
- Loudoun County
- Montgomery County
- Prince George's County
- Prince William County

The National Capital Region was created pursuant to the *National Capital Planning Act of 1952* (Title 40, United States Code, § 8701).



Appendix D

Homeland Security Grant Program

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

- **The State Homeland Security Program** provides financial assistance directly to each of the states and territories to prevent, protect against, respond to, and recover from acts of terrorism and other catastrophic events. The program supports the implementation of the State Homeland Security Strategy to address the identified planning, organization, equipment, training, and exercise needs.
- **The Urban Areas Security Initiative** provides financial assistance to address the unique planning, organization, equipment, training, and exercise needs of high-risk urban areas, and to assist in building an enhanced and sustainable capacity to prevent, protect against, respond to, and recover from acts of terrorism. Funds are allocated based on DHS' risk methodology and effectiveness.

In addition, the HSGP includes other interrelated grant programs with similar purposes such as:

- Operation Stonegarden
- Metropolitan Medical Response System
- Citizen Corps Program



Appendix E

Major Contributors to This Report

Michael Sivy, Director
Modupe Akinsika, Audit Manager
Elaine Ferguson, Program Analyst
Nancy Pergolizzi, Auditor
Marissa Coccaro, Program Analyst
Jeff Mun, Auditor
Melissa Estrella, Program Analyst
Tiffany Bellinger, Auditor
Kelly Herberger, Communications Analyst
Robert Greene, Independent Referencer



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