

**DHS Open Unresolved
Recommendations Over
Six Months Old, as of
September 30, 2014**





OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

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

October 31, 2014

The Department of Homeland Security (DHS) Office of Inspector General (OIG) is committed to helping DHS achieve its critical missions. To do that, we conduct and supervise independent audits, investigations, and inspections of DHS programs and operations, and recommend ways for DHS to carry out its responsibilities in the most effective, efficient, and economical manner. We also issue recommendations and pursue cases to address fraud, abuse, mismanagement, and waste of taxpayer funds entrusted to DHS.

This *DHS Open Unresolved Recommendations Over Six Months Old* report lists recommendations we issued to DHS more than six months ago that require action. Recommendations remain open unresolved until DHS submits to DHS OIG a corrective action plan (plan) that addresses the findings and recommendations, and DHS OIG accepts the plan. A recommendation is closed once DHS completes the agreed upon corrective actions and DHS OIG verifies that the actions were completed. Recommendations may also be closed by DHS OIG at the request of DHS' Resolution Official or based on special circumstances.

Implementation of these recommendations should result in a more effective, efficient, and economical DHS.

Additional information about each recommendation is included in the corresponding report. Please view the *Reports* section of our website to review our reports.

DHS Open Unresolved Recommendations Over 6 Months Old

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
1	OIG-08-71 Management of Department Homeland Security (DHS) International Activities and Interests (formerly titled DHS Management of Overseas Operations)	6/24/2008	18	We recommend that the Assistant Secretary for International Affairs: Develop, in collaboration with the Chief Human Capital Officer, basic return rights principles for DHS staff abroad and ensure that DHS components' return rights arrangements address those principles. Those principles should at minimum ensure that: At least some agency hiring officials provide preferential consideration to returning staff in filling open positions; returning staff are afforded the opportunity to express their position and geographic placement preferences; headquarters offices properly support returning staff in finding suitable positions to which to return, and; returning staff are guaranteed to return to a position at either their current grade level or in their geographic region of preference as long as they have not been subject to any adverse performance-related or disciplinary action.	PLCY	2,256
	OIG-08-71 Management of Department Homeland Security International Activities and Interests (formerly titled DHS Management of Overseas Operations)	6/24/2008	6	We recommend that the Assistant Secretary for International Affairs: Develop, in collaboration with the Science and Technology Directorate and consultation with DHS component international offices, an international training and technical assistance and information and education exchange plan. The plan should account for DHS informational and educational requirements, and be consistent with an overarching DHS international affairs strategy.	PLCY	2,256

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
2	OIG-09-71 FEMA Policy Relating to Coastal Velocity Zones	5/27/2009	1	We recommend that the Federal Emergency Management Agency (FEMA) clarify its policy regarding Velocity Zones by addressing: (1) why repairs and substantial improvements are allowed, but new construction that incorporates mitigation actions are prohibited; and, (2) why FEMA continues to market and sell insurance policies in Velocity Zones thereby encouraging settlement in hazardous areas.	FEMA	1,923
	OIG-09-71 FEMA Policy Relating to Coastal Velocity Zones	5/27/2009	2	We recommend that FEMA (1) harmonize its Velocity Zones policy with that of other federal departments and agencies charged with implementing Executive Order 11988; and, (2) update its floodplain management training accordingly.	FEMA	1,923
3	OIG-09-100 DHS' Strategy and Plans to Counter Small Vessel Threats Need Improvement	9/9/2009	2	We recommend that DHS Evaluate the effectiveness of programs intended to support small vessel security before including them as part of a solution to improve security against the small vessel threats.	USCG, CBP, PLCY	1,821

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
4	OIG-10-53 Improvements Needed in FEMA's Disaster Contract Management	2/3/2010	2	We recommend that the Director, Acquisition Management Division: * Require the contracting officer to document in the contract file any purchase made when a recommendation by field staff not to make the purchase is overruled by a headquarters official * Develop after action reports for each major disaster that (1) identify goods and services purchased; (2) identify goods and services not needed or underutilized; and (3) discuss the justifications for such purchases. * Develop criteria to assess employees' housing at a disaster site at least twice a year to ensure that the most cost effective option is being used.	FEMA	1,677
5	OIG-10-76 Improvement Needed in FEMA's Management of the National Flood Insurance Program's Information Technology Transition	3/31/2010	3	We recommend that the Administrator, FEMA: Ensure that Mitigation Directorate staff receive annual training on the roles and responsibilities of the contracting officer, and the contracting officer's technical representative. This training shall include instruction on appropriate interaction with contractor staff. For the same reasons set forth in Recommendation #1, we believe this training would be most effectively delivered in person by FEMA's subject matter experts from the Ethics Officer, the Acquisition Management Division, and other offices, as needed.	FEMA	1,620

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
6	OIG-11-02 Improvements Needed in Managing FEMA's Public Assistance-Technical Assistance Contracts	10/21/2010	1	We recommend that the FEMA's Office of Chief Counsel: follow through on its request for an opinion to the Office of Legal Counsel, or the Federal Programs Branch, Civil Division, at the Department of Justice regarding how the Brooks Act applies to the awarding of individual Public Assistance-Technical Assistance Contract task orders, and if the Department of Justice finds that the current method of awarding Public Assistance - Technical Assistance Contracts does not adhere to the Brooks Act, work with applicable agency officials to ensure that future task order awards follow the legally required process.	FEMA	1,419
	OIG-11-02 Improvements Needed in Managing FEMA's Public Assistance-Technical Assistance Contracts	10/21/2010	3	We recommend that the FEMA Chief Procurement Officer: Develop policies, procedures, and processes that define and direct the Public Assistance Task Monitor role and responsibilities for monitoring and evaluating contractor performance and for certifying and reconciling contractor invoices and supporting documentation; Develop a formal training program to instruct the Public Assistance Task Monitors on their roles and responsibilities; and Develop a certification program for Public Assistance Task Monitors.	FEMA	1,419

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OIG-11-02	Improvements Needed in Managing FEMA's Public Assistance-Technical Assistance Contracts	10/21/2010	5	We recommend that the FEMA Chief Procurement Officer: Include all active Public Assistance-Technical Assistance Contract task order contract files in the contract management system; Reinforce employees' duties to comply with Federal Acquisition Regulation requirements; and Include the required quality assurance plans, project management plans, and status reports in the contract files to provide the government with the basis for evaluating contractor performance.	FEMA	1,419
7	OIG-11-16 Customs and Border Protection's (CBP) Implementation of the Western Hemisphere Travel Initiative (WHTI) at Land Ports of Entry	11/29/2010	2	We recommend the Assistant Commissioner, Office of Field Operations develop a strategy to facilitate the inspection of WHTI-noncompliant travelers for those ports whose current staffing levels and infrastructure make it operationally unfeasible to process all WHTI-noncompliant travelers.	CBP	1,381
OIG-11-16	Customs and Border Protection's Implementation of the Western Hemisphere Travel Initiative at Land Ports of Entry	11/29/2010	3	We recommend that the Assistant Commissioner, Office of Field Operations finalize and issue WHTI full enforcement operational guidance that includes minimum inspection requirements and specific procedures that CBP officers must follow to process WHTI-noncompliant travelers and to establish their identity and citizenship.	CBP	1,381
OIG-11-16	Customs and Border Protection's Implementation of the Western Hemisphere Travel Initiative at Land Ports of Entry	11/29/2010	4	We recommend that the Assistant Commissioner, Office of Field Operations establish a firm target date for moving from informed compliance to full enforcement of WHTI land document requirements.	CBP	1,381

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
8	OIG-11-62 Management of Mental Health Cases in Immigration Detention	3/28/2011	13	We recommend that Immigration and Customs Enforcement (ICE): Establish protocols for retaining and sharing mental health information in Alien registration files. At a minimum, protocols should include: requirements for documenting detainees' mental health status to be used by Enforcement and Removal Operations officers and ICE attorneys; and, guidance for ensuring detainees' privacy rights.	ICE	1,262
	OIG-11-62 Management of Mental Health Cases in Immigration Detention	3/28/2011	14	We recommend that Immigration and Customs Enforcement: Publish guidance on eligible custodians.	ICE	1,262
	OIG-11-62 Management of Mental Health Cases in Immigration Detention	3/28/2011	15	We recommend that Immigration and Customs Enforcement: Publish internal procedures for handling cases where custodians must be used for mentally incompetent detainees.	ICE	1,262
9	OIG-11-81 Supervision of Aliens Commensurate with Risk	5/10/2011	2	We recommend that the ICE Enforcement and Removal Operations Director revise ICE's current policy to require officers to conduct Third Agency Check screenings for all aliens from specially designated countries, not just those held in ICE detention facilities.	ICE	1,220
10	OIG-12-06 Transportation Security Administration Penetration Testing of Advanced Imaging Technology	11/21/2011	3	This recommendation contains Sensitive Security Information. It is related to acquisition of advanced imaging technology and Automated Target Recognition.	TSA	1,029

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11	OIG-12-104 CBP Acquisition of Aviation Management Tracking System	7/27/2012	1	We recommend that the Acting Commissioner of the U.S. Customs and Border Protection terminate any new acquisitions by the Office of Air and Marine of aviation logistics and maintenance information management information technology systems.	USCG, CBP, MGMT	783
	OIG-12-104 CBP Acquisition of Aviation Management Tracking System	7/27/2012	2	We recommend that the Acting Commissioner of the U.S. Customs and Border Protection direct the Office of Air and Marine to coordinate with the United States Coast Guard to transition its aircraft reporting and material control processes and procedures to the United States Coast Guard's Asset Logistics Management Information System.	USCG, CBP, MGMT	783
12	OIG-12-24 The Effects of USCIS Adjudication Procedures and Policies on Fraud Detection by Immigration Services Officers	1/5/2012	10	We recommend that United States Citizenship and Immigration Services (USCIS), in consultation with the DHS Office of General Counsel: Develop a policy to establish limitations for managers and attorneys when they intervene in the adjudication of specific cases.	USCIS	985
	OIG-12-24 The Effects of USCIS Adjudication Procedures and Policies on Fraud Detection by Immigration Services Officers	1/5/2012	11	We recommend that United States Citizenship and Immigration Services: Issue policy that ends any informal appeals process and the special review of denied cases.	USCIS	985
13	OIG-12-26 Transportation Security Administration Covert Testing of Access Controls to Secured Airport Areas	1/6/2012	6	The report is classified.	TSA	984

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14	OIG-12-30 Efforts to Expedite Disaster Recovery in Louisiana	1/31/2012	1	We recommend that the Assistant Administrator, Recovery Directorate: Develop and implement specific policies, procedures and timelines to ensure that projects with 100% federal funding are closed timely.	FEMA	960
15	OIG-12-85 CBP's Use of Unmanned Aircraft Systems in the Nation's Border Security	5/30/2012	1	We recommend that the Assistant Commissioner, Office of Air and Marine, analyze requirements and develop plans to achieve the unmanned aircraft system (UAS) mission availability objective and acquire funding to provide necessary operations, maintenance, and equipment.	CBP	840
	OIG-12-85 CBP's Use of Unmanned Aircraft Systems in the Nation's Border Security	5/30/2012	4	We recommend that the Assistant Commissioner, Office of Air and Marine, postpone additional UAS purchases until recommendation #1 has been implemented.	CBP	840
16	OIG-12-93 Progress Has Been Made in Securing Laptops and Wireless Networks at FEMA	6/27/2012	2	We recommend that the Chief Information Officer establish a process to ensure that the loss or theft of laptops is reported timely as security incidents to the DHS Enterprise Operations Center.	FEMA	813
	OIG-12-93 Progress Has Been Made in Securing Laptops and Wireless Networks at FEMA	6/27/2012	5	We recommend that the Chief Information Officer ensure that security and software patches are deployed in a timely manner to all FEMA laptops.	FEMA	813
	OIG-12-93 Progress Has Been Made in Securing Laptops and Wireless Networks at FEMA	6/27/2012	7	We recommend that the Chief Information Officer account for all wireless networks within a recognized Information Technology (IT) system and implement management controls to ensure that annual wireless security assessments are conducted.	FEMA	813

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17	OIG-13-06 DHS' Oversight of Interoperable Communications	11/2/2012	1	We recommend that the Under Secretary for Management: Create a structure with the necessary authority to ensure that the components achieve interoperability.	MGMT	688
18	OIG-13-07 The Visa Waiver Program (VWP)	11/2/2012	3	We recommend the Office of Policy staff the VWP Office at a level to maximize its effectiveness in assessing VWP countries' compliance with program requirements.	PLCY	688
19	OIG-13-107 Implementation of L-1 Visa Regulations	8/15/2013	9	We recommend that USCIS: Create a regulation on the Visa Reform Act anti-"job-shop" provisions that will increase consistency in decision-making.	USCIS	405
20	OIG-13-110 DHS Needs To Strengthen Information Technology Continuity and Contingency Planning Capabilities	8/28/2013	6	We recommend that the Acting Chief Information Officer develop and implement a process to maintain backup data for enterprise mission essential systems	MGMT	392
	OIG-13-110 DHS Needs To Strengthen Information Technology Continuity and Contingency Planning Capabilities	8/28/2013	7	We recommend that the Acting Chief Information Officer identify and establish adequate alternate facilities for the Network Operations Center and Security Operations Center.	MGMT	392
	OIG-13-110 DHS Needs To Strengthen Information Technology Continuity and Contingency Planning Capabilities	8/28/2013	9	We recommend that the Acting Chief Information Officer perform full failover contingency testing for enterprise mission essential systems.	MGMT	392

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21	OIG-13-21 (U) ¹ Further Development and Reinforcement of Department Policies Can Strengthen DHS' Intelligence Systems Security Program	1/10/2013	1	The recommendation is classified.	USSS	620
	OIG-13-21 (U) Further Development and Reinforcement of Department Policies Can Strengthen DHS' Intelligence Systems Security Program	1/10/2013	7	The recommendation is classified.	USSS	620
22	OIG-13-44 Massachusetts' Management of Homeland Security Grant Program Awards for Fiscal Years 2008 Through 2011	2/28/2013	4	We recommend that the Federal Emergency Management Agency Assistant Administrator, Grant Programs Directorate require Executive Office of Public Safety and Security to return funds that exceeded the statutory limits for management and administrative expenses.	FEMA	570
	OIG-13-44 Massachusetts' Management of Homeland Security Grant Program Awards for Fiscal Years 2008 Through 2011	2/28/2013	5	We recommend that the Federal Emergency Management Agency Assistant Administrator, Grant Programs Directorate correct the Homeland Security Grant Program Guidance to comply with statutory limitations on management and administration expenditures.	FEMA	570

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23	OIG-13-93	USCG Must Improve the Security and Strengthen the Management of Its Laptops	5/29/2013	2	We recommend that the Assistant Commandant for Command, Control, Communications, Computers, and Information Technology (CG-6) implement required United States Government Configuration Baseline and DHS configuration settings on all U.S. Coast Guard (USCG) laptops or follow applicable DHS policy to submit a waiver to acknowledge and accept the risk of non-compliance.	USCG	481
	OIG-13-93	USCG Must Improve the Security and Strengthen the Management of Its Laptops	5/29/2013	3	We recommend that the Assistant Commandant for Command, Control, Communications, Computers, and Information Technology (CG-6) resolve the technical incompatibility with mission-critical applications that has caused delays in deploying security patches on USCG standard laptops.	USCG	481
24	OIG-14-16	American Samoa's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011	12/10/2013	10	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director, American Samoa Department of Homeland Security to complete a cycle of exercise activity that includes the stakeholders and organizations that would be involved in an actual incident or event.	FEMA	290
25	OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.1.b	We recommend that Coast Guard: Implement financial reporting policies and procedures that support process level internal controls to ensure that existing transactional and management review internal control activities are operating effectively.	USCG	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.2.a	We recommend that the Directorate for Management (MGMT): Improve communications with its general ledger service provider to ensure that general ledger activity is accounted for timely, completely and accurately.	MGMT	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.2.b	We recommend that MGMT: Consider changes to the financial accounting and reporting structure to ensure effective internal control including supervisory reviews in all financial reporting processes.	MGMT	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.2.c	We recommend that MGMT: Examine existing policies and procedures and consider updates and new policies to accommodate different operating environments such as the Working Capital Fund.	MGMT	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.2.d	We recommend that MGMT: Establish processes and internal controls to ensure compliance with the USSGL requirements at the transaction level.	MGMT	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.2.e	We recommend that MGMT: Improve the accessibility of reliable and complete financial data for use by management and to support the annual audit.	MGMT	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.3.a	We recommend that National Protection and Programs Directorate (NPPD): Design and implement internal controls that ensure effective monitoring and communication of financial policies and procedures throughout the NPPD organization.	NPPD	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.3.b	We recommend that NPPD: Examine key financial reporting processes for critical deficiencies in financial policies, establish procedures, and internal controls, and develop and implement corrective action plans, to ensure the accuracy and completeness of NPPD financial statements.	NPPD	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.3.c	We recommend that NPPD: Establish processes and internal controls to ensure compliance with the USSGL requirements at the transaction level.	NPPD	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.3.d	We recommend that NPPD: Consider changes to the financial reporting structure, or the service level agreement with ICE, to ensure effective control in all financial reporting processes at NPPD.	NPPD	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.3.e	We recommend that NPPD: Continue to analyze alternatives, including evaluation of systems, to enable FFMIA compliance.	NPPD	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.4.a	We recommend that ICE: Emphasize and train employees on the critical aspects of key transactional and supervisory review controls including the precision of the review, the need for supporting documentation, and impact to the financial statements.	ICE	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.4.c	We recommend that ICE: Continue to analyze alternatives, including evaluation of systems, to enable FFMIA compliance.	ICE	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.5	We recommend that U.S. Secret Service (USSS) evaluate the effectiveness of its review and understanding over the actuarial pension estimate, to ensure the appropriate review and recording of pension expense, gains, and losses.	USSS	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.6.a	We recommend that the DHS Office of Financial Management (OFM): Perform a review of its personnel structure in FY 2014, considering the turn-over in management and restructuring of responsibilities in FY 2013, to ensure that resources are committed to areas of greatest financial statement risk, and to improve the organization, facilitation, and controls over processes that involve multiple components.	OFM	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.6.b	We recommend that the DHS OFM: Strengthen management review controls that involve analysis of component data to provide effective quality reviews of component data. Consider separating the gathering and consolidation of data, from the analysis function to improve the effectiveness of review controls.	OFM	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	A.6.c	We recommend that the DHS OFM: Implement procedures to ensure application of policies is consistently performed throughout the Department. For example, computation and reporting of minimum future lease disclosures.	OFM	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	C.1.a	We recommend that Coast Guard:Continue with planned remediation efforts, and adhere to existing policies and procedures associated with PP&E balances in FY 2014. Specifically, continue to implement controls over the transfer of completed CIP assets to in-use, accurately recording leasehold improvements, asset impairments, and CIP activity.	USCG	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	C.1.b	We recommend that USCG: Fully adhere to established inventory policies and procedures.	USCG	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	C.1.c	We recommend that USCG: Establish new or improve existing policies, procedures, and related internal controls to sufficiently support all assumptions, and underlying data for estimated personal and real property balances, including electronic, internal-use software, land, buildings and other structure assets.	USCG	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	C.1.d	We recommend that USCG: Establish new or improve existing processes to identify and evaluate lease agreements to ensure that they are appropriately classified as operating or capital, and are properly reported in the financial statements and related disclosures.	USCG	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	C.2.a	We recommend that CBP: Reinforce existing policies and procedures for recording asset additions, reclassifications, and retirements.	CBP	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	D.1.d	We recommend that USCG: Develop and implement monitoring controls to ensure that management reviews of the monthly SF-132 to SF-133 reconciliations are completed timely and effectively.	USCG	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	D.2.a	We recommend that FEMA: Enforce existing policies that require timely review and de-obligation of undelivered orders. Continue to improve procedures for storing and locating documentation supporting undelivered order information, including points of contact, so that supporting information is readily available for management review and audit purposes. Implement procedures to ensure that obligations recorded in the general ledger agreed to the approved obligation amounts.	FEMA	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	D.4.a	We recommend that NPPD: Develop and implement processes to ensure that recoveries of prior year expired funds and adjustments to unfilled customer orders are recorded timely.	NPPD	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	D.4.b	We recommend that NPPD: Improve controls over the verification and validation of undelivered orders to identify outstanding obligations that need to be closed out and/or adjusted for financial statement presentation.	NPPD	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	D.4.c	We recommend that NPPD: Improve controls over reconciliations of budgetary accounts, and accurate recording of apportionments and obligations, and over periodic adjustments to obligations.	NPPD	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	D.5.a	We recommend that MGMT: Develop and implement improved controls over budgetary accounting to ensure timely recording of apportionments and obligations, timely deobligations of invalid obligations, and reconciliation of balances.	MGMT	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	E.1	We recommend risk assessments should be improved at both the Department level by OCFO, and individual components annually, and updated during the year as needed.	DHS	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	E.2	We recommend that communications between the Department and components should be improved improved to ensure: (1) Consistency in application of guidance and accounting policy (e.g., such as disclosures for future minimum lease payments in the financial statements, coordination of year-end close and recording top-side journal entries, and review of the effects of non-GAAP policies), (2) Understanding of roles and responsibilities between components and shared services providers (e.g., between ICE and NPPD and MGMT), (3) Roles and responsibilities of program and field personnel that provide key financial information are fully defined and that those personnel understand and comply with policies.	DHS	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	E.3	We recommend that the Department and each component should design monitoring controls around its annual risk assessment to ensure transactions with higher risk of error are adequately monitored.	DHS	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	F.1	We recommend that the Coast Guard complete a risk assessment at the beginning of FY 2014 to identify financial statement and control risk exposure in financial statement account balances. With the completion of PP&E remediation in FY 2013, the Coast Guard should reconsider resource needs, and direct appropriate management attention to address financial statement and control risks.	USCG	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	H.2.a	We recommend that CBP: Related to the Entry Process: Develop policies and procedures, and provide training to port-level personnel related to the In-Bond Compliance Module.	CBP	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	H.2.b	We recommend that CBP: Related to the Entry Process: Address limitations in reporting capabilities within the In-Bond Compliance Module.	CBP	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	H.2.d	We recommend that CBP: Related to the Entry Process: Develop procedures to evaluate the completeness of the compliance review results submitted to CBP headquarters.	CBP	289

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OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	H.2.e	We recommend that CBP: Related to the Entry Process: Continue to strengthen monitoring efforts related to bond sufficiency.	CBP	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	I.1	We recommend that the Department continue its corrective actions to address internal control deficiencies, in order to ensure full compliance with FFMIA and its OMB Circular No. A-123 approved plan in FY 2014.	DHS	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	J.1	We recommend that DHS improve its financial management systems to ensure compliance with the FFMIA, and implement the recommendations provided in Exhibits I and II in FY 2014.	DHS	289
OIG-14-18	Independent Auditors' Report on DHS' FY 2013 Financial Statements and Internal Control over Financial Reporting	12/11/2013	L.1	We recommend that the Department and the other components complete the internal reviews currently planned or being performed, and properly report the results in compliance with the ADA, where necessary.	DHS	289
26	OIG-14-25 Hawaii's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011	1/7/2014	24	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Office of the Adjutant General, Grant Management Office to develop a sustainability plan that includes future funding sources and options for achieving the federally required national information sharing capabilities.	FEMA	263

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
27	OIG-14-27 (U) Evaluation of DHS' Intelligence Systems Compliance with Federal Information Security Management Act Requirements for Fiscal Year 2013	1/27/2014	2	This recommendation is classified.	USCG	243
	OIG-14-27 (U) Evaluation of DHS' Intelligence Systems Compliance with Federal Information Security Management Act Requirements for Fiscal Year 2013	1/27/2014	4	This recommendation is classified.	USCG	243
	OIG-14-27 (U) Evaluation of DHS' Intelligence Systems Compliance with Federal Information Security Management Act Requirements for Fiscal Year 2013	1/27/2014	5	This recommendation is classified.	USCG	243
28	OIG-14-33 U.S. Immigration and Customs Enforcement's Worksite Enforcement Administrative Inspection Process	2/11/2014	1	We recommend that the U.S. Immigration and Customs Enforcement Executive Associate Director for Homeland Security Investigations enforce its oversight procedures to ensure consistent application of the worksite enforcement strategy administrative inspection process nationwide.	ICE	229

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)	
29	OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	A.3	We recommend that U.S. Customs and Border Protection, continue to refine the drawback review process so that valid results and meaningful analysis of data can be provided and utilized by management.	CBP	183
	OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.1.1	We recommend that U.S. Customs and Border Protection, identify and implement a robust audit process for ensuring in-bond shipments reach the intended destination.	CBP	183
	OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.1.2	We recommend that U.S. Customs and Border Protection, continue to enhance the in-bond compliance module including the related systems tools.	CBP	183
	OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.1.3	We recommend that U.S. Customs and Border Protection, provide additional training and guidance to personnel for the in-bond process.	CBP	183
	OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.2.1	We recommend that U.S. Customs and Border Protection, continue to monitor the compliance review results and establish updated, formal guidance for monitoring and benchmarking performance.	CBP	183
	OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.2.2	We recommend that U.S. Customs and Border Protection, continue to enhance procedures to determine whether all BW and FTZ facilities are subject to review and monitoring processes.	CBP	183

Report No.	Report Title	Date Issued	Rec. No.	Recommendation	DHS Component	Age of Rec. on 9/30/14 (Days)
OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.2.3	We recommend that U.S. Customs and Border Protection, develop additional training and information-sharing processes as needed.	CBP	183
OIG-14-59	Independent Auditors' Report on U.S. Customs and Border Protection's FY 2013 Financial Statements	3/27/2014	C.3	We recommend that U.S. Customs and Border Protection, update its policies and procedures to establish the timeframes in which reports must be generated and reviewed. Additionally, CBP should continue to monitor the entry edit/exception reports through the Self Inspection Process and enforce adherence to policy.	CBP	183
Total Recommendations			94			

¹ (U) - Unclassified