



Highlights of [GAO-07-529](#), a report to congressional committees

CUSTOMS REVENUE

Customs and Border Protection Needs to Improve Workforce Planning and Accountability

Why GAO Did This Study

In forming the Department of Homeland Security (DHS), there was concern that moving the U.S. Customs Service into the new DHS would diminish attention given to collection of customs revenue. In recognition of that concern, Congress required that DHS's Customs Border Protection (CBP) not reduce the staff or resources for customs revenue functions. In March 2003, CBP reported a baseline of 2,263 staff in nine customs revenue positions, and 1,006 staff in associated support positions. The SAFE Port Act required GAO to report on changes related to customs revenue functions since the formation of DHS. This report discusses staff resources, strategic workforce planning, and CBP's public reporting on customs revenue functions. GAO analyzed the number of customs revenue staff, legislatively required staffing levels, and strategic plans and annual performance reports.

What GAO Recommends

We recommend that the CBP Commissioner develop a strategic workforce plan and report on revenue performance measures in agency performance reports. We also recommend that the DHS Inspector General determine whether areas of high risk related to customs revenue functions exist. DHS generally concurred with our recommendations. The Inspector General concurred with our recommendation.

www.gao.gov/cgi-bin/getrpt?GAO-07-529.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Loren Yager at (202) 512-4347 or YagerL@gao.gov.

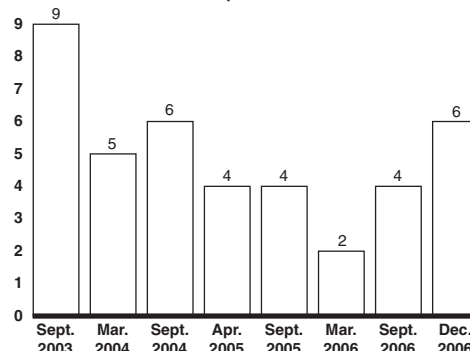
What GAO Found

Staff resources contributing to customs revenue functions have generally declined since the creation of DHS due, in part, to department priorities and recruiting and retention problems. First, the number of staff in the nine designated customs revenue positions was below the mandated level for much of the time since DHS was formed, but recent efforts increased the number of staff to the mandated levels for most of these positions. Second, the number of support staff associated with customs revenue positions has declined. Lastly, other DHS staff contribute to customs revenue functions, but their contributions have declined. For example, the number of auditors in the Office of the Inspector General reviewing customs issues declined significantly, and they have not performed any customs revenue related performance audits since 2003, as they have primarily focused on security.

CBP lacks a strategic workforce plan to guide its performance of customs revenue functions, but has taken some recent steps to improve its human capital management amid challenges. CBP has not determined the critical skills its workforce needs, nor has it developed a strategic workforce plan to inform and guide its future human capital efforts related to customs revenue functions because it has focused on filling open positions. CBP has recently taken some steps to improve its human capital planning such as developing resource allocation models, but gaps in its efforts remain. Additionally, challenges such as a growing workload heighten the importance of such strategic workforce planning.

Despite being the second largest revenue generator for the U.S. government, CBP does not publicly report on its performance of customs revenue functions, thus failing to help ensure accountability. CBP's strategic planning documents establish a strategic objective and performance measure related to customs revenue functions. However, CBP does not publicly report on customs revenue functions in its annual plans and performance reports. According to a CBP official, customs revenue measures are not reported in annual performance reports because these functions do not directly address the long-term goal of facilitating trade.

Number of Customs Revenue Positions for Which CBP Has Met Staffing Mandates
Number of customs revenue positions



Source: GAO analysis of CBP data.