

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

U.S. Immigration and Customs Enforcement's Management Letter for FY 2011 DHS Consolidated Financial Statements Audit





Homeland
Security

MAR 14 2012

Preface

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

This report presents the U.S. Immigration and Customs Enforcement's Management Letter for FY 2011 DHS Consolidated Financial Statements Audit. It contains observations related to internal controls that were not required to be reported in the financial statements audit report. The independent public accounting firm KPMG LLP (KPMG) performed the integrated audit of DHS' FY 2011 financial statements and internal control over financial reporting and prepared this management letter. KPMG is responsible for the attached management letter dated February 3, 2012 and the conclusions expressed in it. We do not express opinions on DHS' financial statements or internal control or provide conclusions on compliance with laws and regulations.

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

A handwritten signature in cursive script, reading "Anne L. Richards".

Anne L. Richards
Assistant Inspector General for Audits



KPMG LLP
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February 3, 2012

Office of Inspector General
U.S. Department of Homeland Security, and
Chief Financial Officer
U.S. Department of Homeland Security U.S. Immigration and Customs Enforcement
Washington, DC

Ladies and Gentlemen:

We have audited the balance sheet of the U.S. Department of Homeland Security (DHS or Department) as of September 30, 2011 and the related statement of custodial activity for the year then ended (referred to herein as the “fiscal year (FY) 2011 financial statements”). The objective of our audit was to express an opinion on the fair presentation of these financial statements. We were also engaged to examine the Department’s internal control over financial reporting of the balance sheet as of September 30, 2011, and statement of custodial activity for the year then ended, based on the criteria established in Office of Management and Budget, Circular No. A-123, *Management’s Responsibility for Internal Control*, Appendix A.

Our *Independent Auditors’ Report* issued on November 11, 2011, describes a limitation on the scope of our audit that prevented us from performing all procedures necessary to express an unqualified opinion on DHS’ FY 2011 financial statements and internal control over financial reporting. In addition, the FY 2011 DHS *Secretary’s Assurance Statement* states that the Department was unable to provide assurance that internal control over financial reporting was operating effectively at September 30, 2011. We have not considered internal control since the date of our *Independent Auditors’ Report*.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. In accordance with *Government Auditing Standards*, our *Independent Auditors’ Report*, referred to in the paragraph above, included internal control deficiencies identified during our audit, that individually, or in aggregate, represented a material weakness or a significant deficiency.

The U.S. Immigration and Customs Enforcement (ICE) is a component of DHS. We noted certain matters, related to ICE that are summarized in the Table of Financial Management Comments on the following pages, involving internal control and other operational matters that are less severe than a material weakness or a significant deficiency, and consequently are reported separately to the Office of Inspector General (OIG) and ICE management in this letter. These comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal control or result in other operating efficiencies. The disposition of each internal control deficiency identified during our FY 2011 audit – as either reported in our *Independent Auditors’ Report*, or herein – is presented in Appendix A. The



status of internal control deficiencies identified during our FY 2010 audit is presented in Appendix B. Our findings related to information technology systems security have been presented in a separate letter to the OIG and the ICE Chief Financial Officer and Chief Information Officer.

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

Very truly yours,

KPMG LLP

U.S. Immigration and Customs Enforcement
Table of Financial Management Comments
September 30, 2011

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FMC 11-01 – Failure to Record Payroll Accrual (NFR No. ICE 11-02)

We noted that U.S. Immigration and Customs Enforcement (ICE) did not adhere to its policy to accrue for payroll expenses that it had incurred at the end of the first and second quarters in fiscal year (FY) 2011.

Recommendation:

We recommend that ICE adhere to its policy and record an accrual for payroll expenses at the end of each quarter.

FMC 11-02 – General Journal Entry Not Approved by Office of Financial Management Director (NFR No. ICE 11-03)

Per ICE policy, the ICE Office of Financial Management (OFM) Director is required to review and approve general journal (GJ) entries with debits and credits in excess of \$300 million and sign the GJ cover sheet as evidence of his review. However, during testwork over GJs, we noted that ICE OFM processed one GJ transaction with debits and credits in excess of \$300 million that was not approved by the Director of OFM.

Recommendation:

We recommend that ICE provide additional training to employees to ensure complete understanding of the requirements of the GJ Procedures Standard Operating Procedures.

FMC 11-03 – Inadequate Internal Controls over Tracking and Removing Accumulated Depreciation in Sunflower Asset Management System (NFR No. ICE 11-04)

We selected a sample of five personal property items with abnormal balances as of June 30, 2011 and noted that the assets had negative net book values due to either (1) depreciation in Sunflower Asset Management System (SAMS) in excess of the asset's value or (2) failure to write-off accumulated depreciation in SAMS upon disposal of the asset.

Recommendation:

We recommend that the ICE OFM and Office of Asset Administration (OAA) create and utilize existing detective tools to identify data anomalies within SAMS to specifically address depreciation anomalies.

FMC 11-04 – Process for Identifying Contract-type Obligations for Contract Closeout is Delayed (NFR No. ICE 11-05)

We selected a sample of eight undelivered orders (UDOs) from a population of UDOs that had no disbursement activity from June 30, 2010 to June 30, 2011 and noted that three of the eight aged UDOs were valid, but not active as of June 30, 2011. These UDOs needed to be reviewed by Program Offices before the contract close-out process for deobligation may begin; however, Office of Acquisitions (OAQ) indicated that the Program Offices would not complete this review until FY 2012.

Recommendations:

We recommend that ICE OFM with support from OAQ, Office of Facilities Administration (OFA), and ICE program offices:

- Continue to emphasize timely review of open obligations, consistent with its current business processes, on a priority basis based on amounts/materiality and available resources.
- Continue to emphasize timely monitoring and enforce existing policies and procedures for review and closeout of UDO balances with expired periods of performance.

FMC 11-05 – Inadequate Internal Controls over Tracking Leasehold Improvement Projects (NFR No. ICE 11-06)

In the beginning of FY 2010, ICE OFM conducted a review of software and leasehold improvements and detected errors in the balances and subsequently recorded adjustments to the leasehold improvements (LHIs) in process and software in-development balances as a result of these errors. In FY 2011, as management continued to improve its process and controls, ICE recorded additional adjustments to the LHI in process balances for costs that were incurred in prior fiscal years.

Recommendations:

We recommend that ICE OFM and OFA:

- Utilize existing controls as well as establish additional controls to ensure capital projects are identified at the time of obligation.
- Perform recurring data reviews and tests to ensure established controls are operating effectively.

FMC 11-06 – Untimely Recording of Capitalized Asset Disposals (NFR No. ICE 11-07)

During testwork over capitalized asset disposals as of June 30, 2011, we noted that one of the five capitalized vehicle disposals selected for testwork was disposed of in FY 2010, but was not recorded as a disposal in SAMS or Federal Financial Management System (FFMS) until FY 2011.

Recommendations:

We recommend that ICE OAA, OFM, and DHS Project Management Office for SAMS:

- Meet to implement policies and procedures to ensure that disposals are removed from the general ledger in a timely manner.
- Evaluate the discrepancy and formulate an action plan to eliminate the inconsistency between actual disposal and when the disposal is recorded.

FMC 11-07 – Reimbursable Agreements Not Timely Approved by Budget Officer (NFR No. ICE 11-08)

During testwork over reimbursable agreements as of June 30, 2011, we noted that three reimbursable agreements had not been timely approved by a Budget Officer.

Recommendations:

We recommend that ICE:

- Follow the procedures outlined in the ICE Budget Execution Handbook, which includes guidance stating that Office of Budget and Program Performance (OBPP) will sign all reimbursable agreements that are accompanied by a complete package within five business days of receipt.
- Plan to submit reimbursable agreement packages to OBPP 30 calendar days prior to the start of the agreement's period of performance to ensure timely completion and signature prior to expenses being incurred.

FMC 11-08 – Contracting Officer has Access to Approve Invoices in Federal Financial Management System (FFMS) (NFR No. ICE 11-10)

We reviewed a listing of contracting officers (COs) and their access rights within FFMS in order to determine whether appropriate segregation of duties was enforced between those COs who were able to enter into agreements and those COs who process payments and noted that 1 out of 71 COs had inappropriate access rights within FFMS. The contracting officer had authority to approve agreements and to input receiving tickets in the PM030 screen within FFMS. The contract approval and payment processes should be separate.

Recommendations:

We noted that ICE OAQ implemented "read or view-only" FFMS access for employees with CO responsibilities.

We recommend that ICE:

- OAQ Mission Support Team (MST) continue to monitor and approve FFMS access.
- Ensure all warranted COs request access to FFMS through the OAQ MST.
- Continue to follow the semi-annual validation process in which the listing of warranted COs is sent to the FFMS Help Desk for access validation.

FMC 11-09 – Incorrect Federal Employees' Group Life Insurance Deduction (NFR No. ICE 11-11)

During testwork over compliance with laws and regulations, we noted that ICE did not accurately deduct an employee's Federal Employees' Group Life Insurance (FEGLI) deduction for one sample item out of thirty-two. We noted that the employee elected FEGLI coverage of "Basic – 5X additional." At the time of the election, the employee worked at Federal Emergency Management Agency and the election was coded as "Basic – 1X." When the employee transferred to ICE, ICE Human Resources personnel did not correct the deduction amount despite having the information on which to make the change.

Recommendation:

We recommend that ICE Office of Human Capital (OHC) implement procedures to review and confirm benefits information for employees who transfer into the agency.

FMC 11-10 – Untimely Review of Office of Government Ethics 278 Forms (NFR No. ICE 11-12)

We selected a sample of 15 SF-278 financial disclosure forms filed by ICE employees and noted that seven items had not been certified within 60 days of receipt as required by CFR 5 § 2634.605. We noted that all SF-278s were ultimately certified, but outside the 60 day window.

Recommendation:

We recommend that ICE continue to work with filers, supervisors, the DHS Ethics Office, and the DHS Financial Disclosure Management (FDM) system contractor to achieve improved implementation of the FDM system. Due to technical issues, we noted that one supervisor of twenty filers was not added to FDM until mid-August, delaying supervisory review and certification.

FMC 11-11 – Insufficient Documentation for Federal Employees’ Compensation Act Claims (NFR No. ICE 11-13)

We noted that ICE OHC does not have formal policies and procedures in place to document the Federal Employees’ Compensation Act (FECA) process. In FY 2011, ICE OHC personnel operated under a draft directive.

When performing testwork over 45 FECA claims, we noted the following:

- For three claims, the Federal Employee’s Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation (CA-1) forms were not available for review.
- For five claims, the employee did not completely fill out the CA-1 form and left fields blank.
- For 12 claims, the claimant’s pay grade and step per the CA-1 form did not agree to the leave and earnings statement (LES).
- For 11 claims, the claimants are no longer ICE employees and as a result we were unable to review LES’s for the purpose of our audit.
- For two claims, the employee did not include their grade/step information on the CA-1 form.
- For one claim, the Social Security number (SSN) per the CA-1 form did not match the LES and the employee did not include their grade/step information on the CA-1 form.
- For one claim, the employee did not authorize their CA-1 form with their signature.
- For one claim, there was no SSN on the CA-1 form and the employee’s grade/step per the CA-1 form did not agree to the LES.

Recommendation:

We recommend that ICE OHC fully implement the draft directive related to FECA and conduct a periodic review of FECA claims in order to assess the accuracy of the claim information and to confirm ICE’s ownership of the claim.

FMC 11-12 – Inadequate Controls over New Hire Ethics Briefings (NFR No. ICE 11-15)

During testwork over a sample of 15 new hires from October 1, 2010 through June 30, 2011, we noted that one individual was recorded as not having completed the required new hire ethics briefing. At the time of interim testwork, the individual was within 90 days of his hire date and we noted no exception. However, at year-end, we performed follow-up procedures and the ICE Ethics Office confirmed that the individual did not complete the required training until October 5, 2011, over 90 days from his initial hire date.

Recommendation:

We recommend that ICE continue to follow existing policies and procedures related to ethics briefings for newly hired employees.

FMC 11-13 – Subject to Availability of Funding Agreements not Obligated in FFMS at Outset of Agreement (NFR No. ICE 11-16)

We noted that Enforcement and Removal Operations (ERO) did not record a dollar value for obligations in FFMS under Subject to Availability Funding (SAF) agreements prior to incurring costs under the agreements. ERO occasionally incurs prompt payment interest because of the timing lag between when it receives an invoice and when it has funds available in FFMS to pay the invoice.

We noted that due to the prior year NFR, ICE OAQ, Office of the Chief Financial Officer (OCFO), and ERO have implemented guidelines to reduce the number of SAF clauses; however, these offices continue to draft new policies and procedures to address SAF clauses and do not expect full corrective action to be complete until September 30, 2012.

Recommendations:

We recommend that ICE:

- ERO stagger the period of performance for contracts to more closely align funding needs with apportionments.
- Implement strengthened monitoring by OCFO in order to prioritize funding for mission critical contracts.
- Develop and implement procedures for identifying and rejecting invoices for services that are not duly authorized.

FMC 11-14 – Ineffective Internal Controls over Leave Audit Process (NFR No. ICE 11-17)

During the walkthrough for the leave audit process, we noted that there was a 40% decrease in the number of leave errors in the past year. However, approximately 1,000 leave errors still existed as of May 7, 2011. We noted that differences in the leave balances between the National Finance Center records and WebTA reports were not being researched and resolved timely.

Recommendation:

We recommend that ICE OHC:

- Ensure that all employees responsible for timekeeping are appropriately trained in all aspects of the time and attendance system.
- Analyze error reports to identify any common causes related to errors in the timekeeping process.
- Review and report to the Program Office on timekeeping errors to ensure correction no later than two pay periods from the date of official notification.
- Implement *Timekeeping and Attendance Directive* that establishes responsibilities for all employees involved in the timekeeping process and sets internal controls for leave errors.

FMC 11-15 – ICE Does Not Accrue Capitalized Costs Incurred at Year-end for Software and Leasehold Improvement Projects (NFR No. ICE 11-18)

We noted the following irregularities and misstatements in property plant & equipment (PP&E) related to the failure to completely and accurately accrue for capitalized costs:

- ICE OFM recorded accruals for leasehold improvements (LHIs) and LHIs in process for Management Directive in the fourth quarter of FY 2011, but then mistakenly reversed the accrual.
- ICE OFM accrued for its own leasehold improvement costs at September 30, 2011, but not its internal use software (IUS) projects.
- ICE OFM does not have policies and procedures in place to accrue for capitalized costs at year-end for its customer agencies.

Recommendations:

We recommend that ICE OFM:

- Continue to work closely with customers within ICE and at serviced components to clarify data needs and definitions and to adhere to data call deadlines.
- Develop more comprehensive policies and procedures surrounding the accrual of capitalized PP&E costs to ensure consistency and minimize the chance for errors.

FMC 11-16 – Inadequate Internal Controls over Tracking of Internal Use Software Projects (NFR No. ICE 11-19)

We noted that ICE failed to record capitalizable costs for IUS development as they were incurred in FY 2011. During year-end testwork, we identified \$724,086 of expenses to services performed for the Sharepoint project in the second quarter and \$739,436 of expenses related to services performed in the third quarter being added to IUS as a fourth quarter addition.

Recommendation:

We recommend that ICE develop and implement comprehensive policies and procedures to assist in the appropriate tracking and recording of IUS projects. These policies and procedures will ensure that all pertinent ICE offices work collaboratively to resolve the control areas identified.

U.S. Immigration and Customs Enforcement
 Crosswalk - Financial Management Comments to Active NFRs
 September 30, 2011

NFR No.	Description	Disposition ¹			
		IAR			FMC
		MW	SD	NC	No.
11-01	The Federal Financial Management System (FFMS) has the Ability to Make Duplicate Payments	B			
11-02	Failure to Record Payroll Accrual				11-01
11-03	General Journal Entry Not Approved by Office of Financial Management Director				11-02
11-04	Inadequate Internal Controls over Tracking and Removing Accumulated Depreciation in Sunflower Asset Management System				11-03
11-05	Process for Identifying Contract-type Obligations for Contract Close-out is Delayed				11-04
11-06	Inadequate Internal Controls over Tracking Leasehold Improvement Projects				11-05
11-07	Untimely Recording of Capitalized Asset Disposals				11-06
11-08	Reimbursable Agreements Not Timely Approved by Budget Officer				11-07
11-09	<i>Number Not Used</i>	Not applicable			
11-10	Contracting Officer has Access to Approve Invoices in FFMS				11-08
11-11	Incorrect Federal Employees' Group Life Insurance Deduction				11-09
11-12	Untimely Review of Office of Government Ethics 278 Forms				11-10
11-13	Insufficient Documentation for Federal Employees' Compensation Act Claims				11-11
11-14	<i>Federal Financial Management Improvement Act of 1996 Compliance</i>			K	
11-15	Inadequate Controls over New Hire Ethics Briefings				11-12
11-16	Subject to Availability of Funding Agreements not Obligated in FFMS at Outset of Agreement				11-13
11-17	Ineffective Internal Controls over Leave Audit Process				11-14
11-18	ICE Does Not Accrue Capitalized Costs Incurred at Year-end for Software and Leasehold Improvement Projects				11-15
11-19	Inadequate Internal Controls over Tracking of Internal Use Software (IUS) Projects				11-16

U.S. Immigration and Customs Enforcement
Crosswalk - Financial Management Comments to Active NFRs
 September 30, 2011

¹Disposition Legend:

IAR	Independent Auditors' Report dated November 11, 2011
FMC	Financial Management Comment
MW	Contributed to a Material Weakness at the Department level when combined with the results of all other components
SD	Contributed to a Significant Deficiency at the Department level when combined with the results of all other components
NC	Contributed to Non-Compliance with laws, regulations, contracts, and grant agreements at the Department level when combined with the results of all other components
NFR	Notice of Finding and Recommendation

Cross-reference to the applicable sections of the IAR:

A	Financial Reporting
B	Information Technology Controls and System Functionality
C	Property, Plant, and Equipment
D	Environmental and Other Liabilities
E	Budgetary Accounting
F	Entity-Level Controls
G	Fund Balance with Treasury
H	Grants Management
I	Custodial Revenue and Drawback
J	<i>Federal Managers' Financial Integrity Act of 1982 (FMFIA)</i>
K	<i>Federal Financial Management Improvement Act of 1996 (FFMIA)</i>
L	<i>Single Audit Act Amendments of 1996</i>
M	<i>Chief Financial Officers Act of 1990 (CFO Act)</i>
N	<i>Antideficiency Act, as amended (ADA)</i>
O	<i>Government Performance and Results Act of 1993 (GPRA)</i>

U.S. Immigration and Customs Enforcement
Status of Prior Year NFRs
 September 30, 2011

NFR No.	Description	Disposition ¹	
		Closed ²	Repeat (2011 NFR No.)
10-01	Inadequate Internal Controls over Tracking Leasehold Improvement Projects		ICE-11-06
10-02	Inadequate Internal Controls over Tracking IUS Projects		ICE-11-19
10-03	Ineffective Internal Controls over Leave Audit Process		ICE-11-17
10-04	Ineffective Review Controls over the Preparation and Submission of the Contingent Legal Liabilities Documentation	X	
10-05	Ineffective Internal Controls over SF-224 Process	X	
10-06	Immigration Bonds were not Deposited in a Timely Manner	X	
10-07	Untimely De-Obligation of Undelivered Orders (UDOs) Balances		ICE-11-05
10-08	Subject to Availability of Funding Agreements not Obligated in FFMS at Outset of Agreement		ICE-11-16
10-09	ICE Does Not Accrue Capitalized Costs Incurred at Year-End for Software and Leasehold Improvement Projects		ICE-11-18
10-10	Accounts Payable Estimate Methodology Does Not Include a Comparison to Actual Amounts	X	
10-11	FFMS has the Ability to Make Duplicate Payments		ICE-11-01
10-12	Intragovernmental Payment and Collections System (IPAC Payments are Being Made Prior to an Obligation Being Set Up in FFMS	X	
10-13	ICE was Unable to Support UDO Balances in a Timely Manner at Year-End	X	
10-14	FFMIA Compliance		ICE-11-14

¹ KPMG was engaged to perform an audit over the DHS balance sheet and statement of custodial activity as of and for the year ended September 30, 2011, and was not engaged to perform an audit over the statement of net cost, statement of changes in net position, and statement of budgetary resources for the year ended September 30, 2011. In addition, we were engaged to follow-up on the status of all active NFRs that supported significant deficiencies reported in our FY 2010 *Independent Auditors' Report*.

² The scope of our audit was limited to follow-up on NFRs that supported a material weakness or significant deficiency as reported in our *Independent Auditors' Report*. All other NFRs, e.g., that described insignificant findings, and therefore presented to DHS management as observations for consideration, were considered closed.

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