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DHS OFFICE OF INSPECTOR GENERAL

Preliminary Observations on Long-Standing Management and Operational Challenges

Statement of Chris Currie, Director,
Homeland Security and Justice

GAO@100

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GAO@100 Highlights

Highlights of [GAO-21-452T](#), a testimony before the Committee on Homeland Security, House of Representatives

Why GAO Did This Study

DHS OIG has a critical role in providing independent and objective oversight of DHS, which encompasses multiple operational and support components. OIGs are expected to maintain high standards of professionalism and integrity in light of their mission, according to quality standards developed by the community of federal Inspectors General. However, DHS OIG has faced a number of challenges that have affected its ability to carry out its oversight mission effectively.

This statement is based on GAO's draft report on DHS OIG's management and operations, which is currently at the agency for comment. It provides preliminary observations on DHS OIG's strategic planning processes; quality assurance processes; and reporting time frames for work from DHS OIG's offices of Audits and Special Reviews and Evaluations.

To develop these preliminary observations, GAO reviewed relevant federal laws and quality standards for federal OIGs as well as DHS OIG documentation, including organizational policies; internal communications such as emails and memoranda; and DHS OIG's semiannual reports to Congress and published reports. GAO also analyzed DHS OIG project data from fiscal years 2015 through 2020, and interviewed DHS OIG leaders and other staff.

What GAO Recommends

GAO will complete its review and make recommendations, as appropriate, in the final report.

View [GAO-21-452T](#). For more information, contact Chris Currie at (404) 679-1875 or curriec@gao.gov.

April 21, 2021

DHS OFFICE OF INSPECTOR GENERAL

Preliminary Observations on Long-Standing Management and Operational Challenges

What GAO Found

GAO's preliminary work has identified a number of management and operational challenges, including frequent leadership turnover, since fiscal year 2015 that have impeded the overall effectiveness of the Department of Homeland Security (DHS) Office of Inspector General (OIG). DHS OIG senior leaders have acknowledged that these challenges have contributed to organizational weaknesses, and have taken steps to begin addressing some of them. GAO's preliminary work has identified issues in the following areas, among others:

- **Strategic planning:** DHS OIG has not consistently developed strategic plans, which are a necessary input for developing the organization's other guiding documents and governance framework. Specifically, DHS OIG has operated for 4 of the past 6 years without a strategic plan, and the plan it adopted for fiscal years 2018–2019 included some, but not all, of the elements considered standard for federal entities. In 2020, DHS OIG contracted with a nonprofit academy of government experts to develop a strategic plan for fiscal years 2021–2025, with expected delivery in June 2021.
- **Quality assurance:** Internal and external reviews have reported on concerns about quality assurance in some of DHS OIG's work. In 2017 and 2018, after an internal review found that some reports issued by DHS OIG may not have adhered to the professional standards cited, DHS OIG retracted 13 audit reports that had been issued over a 5-year period. In 2018, an external review determined that DHS OIG needed to improve its system of quality control. Though DHS OIG concurred with all of the recommendations from that external review, it did not fully implement them. In addition, DHS OIG has not established roles and responsibilities for an organization-wide quality assurance program. Moreover, GAO's preliminary work indicates that current staff allocations may limit DHS OIG's quality assurance reviews to focusing on audit work and not on the other types of work it produces, including inspections, evaluations, special reviews, and management alerts.
- **Timeliness:** DHS OIG project time frames for work from its offices of Audits and Special Reviews and Evaluations have increased over the 4 fiscal years GAO assessed. For example, in fiscal year 2017, 79 of 102 Office of Audits projects were completed in 1 year or less and eight of 102 took more than 18 months. In fiscal year 2020, seven of 67 reports were completed in 1 year or less and more than half (35 of 67) took more than 18 months. In addition, DHS OIG has not assessed time frames for work completed by these offices, though timeliness in reporting is a key element of effective oversight and DHS OIG staff considered it an organizational weakness.

GAO will complete its evaluation of these and other management and operational areas, and will issue a final report in the coming months.

Chairman Thompson, Ranking Member Katko, and Members of the Committee:

Thank you for the opportunity to discuss preliminary observations from our work on the management and operations of the Department of Homeland Security's (DHS) Office of Inspector General (OIG).

DHS OIG has a critical role in strengthening accountability throughout DHS and a responsibility to provide independent and objective oversight of the department and its 15 operational and support components, approximately 240,000 staff, and tens of billions of dollars in budgetary resources. However, in the past 6 years, DHS OIG has faced a number of challenges that have affected its ability to carry out its oversight mission effectively.

In 2017 and 2018, DHS OIG retracted 13 audit reports issued between fiscal years 2013 and 2017 after an internal review found those reports may not have adhered to government auditing standards.¹ In 2018, peer reviewers, organized under the Council of the Inspectors General on Integrity and Efficiency (CIGIE), gave DHS OIG a "pass with deficiency" rating for its audit work, indicating that the peer review team concluded DHS OIG did not have reasonable assurance that its work conformed with applicable professional standards in one important respect.² The rating was based on the peer reviewers' determination that DHS OIG's processes did not assure compliance with government auditing standards.

In addition, there have been allegations of improper conduct against DHS OIG senior leaders. For example, in the summer of 2020, the Inspector General announced the termination of a member of the office's leadership

¹*Government Auditing Standards* provides a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. GAO, *Government Auditing Standards 2018 Revision*, [GAO-18-568G](#) (Washington, D.C: July 17, 2018).

²CIGIE's mission is to support the work of federal Inspectors General by, among other things, developing policies, standards, and approaches to aid Inspectors General in their oversight work. CIGIE also administers a peer review program to support federal OIGs in their compliance with professional standards and statutory requirements. For a given period under review, peer reviewers determine whether the audit organization's system of quality control was suitably designed and whether the audit organization is complying with that system. External peer reviews of an OIG must be performed by an audit entity of the Federal Government (for example, another OIG). Inspector General Act of 1978, Pub. L. No. 95-452, § 4(b)(2), 92 Stat. 1103, as amended.

team and that another member had been placed on administrative leave. DHS OIG hired a law firm to review the conduct of these two individuals, as well as a third former leader. The investigation concluded that one DHS OIG senior leader, with the assistance of the other two individuals, engaged in unprofessional conduct to the detriment of DHS OIG and its mission.³

DHS OIG has also experienced frequent leadership turnover in recent years. During fiscal years 2015 through 2020, DHS OIG had four confirmed or acting Inspectors General. Several key leadership positions—including the Assistant Inspector General for Audits, Assistant Inspector General for Investigations, Assistant Inspector General for Special Reviews and Evaluations, and Counsel—had similarly high turnover.⁴

DHS OIG senior leaders have acknowledged that these challenges have contributed to organizational weaknesses, and have taken steps to begin addressing some of those weaknesses, as we describe later in this statement.

My statement today is based on our draft report on DHS OIG's management and operations, which is currently at the agency for comment. Specifically, this statement provides preliminary observations on DHS OIG's:

1. strategic planning processes;
2. quality assurance processes; and
3. reporting time frames for work from its offices of Audits and Special Reviews and Evaluations.

We focused on DHS OIG management and operations from fiscal year 2015 through fiscal year 2020 and included more recent information on

³According to the report of investigation, the law firm reviewed 88 allegations pertaining to these senior leaders and found evidence that one leader, with the assistance of the others, engaged in unprofessional conduct that elevated individual interests over those of the public. The investigation did not find evidence substantiating many of the other allegations, including that these individuals engaged in illegal conduct.

⁴DHS OIG leadership created the Office of Special Reviews and Evaluations in 2018. It includes the former Office of Inspections and Evaluations. The Office of Inspections and Evaluations also had high leadership turnover.

the status of ongoing efforts. To develop our preliminary observations in all three areas, we reviewed relevant federal laws about the management and operations of federal OIGs, as well as applicable CIGIE quality standards.⁵ We also reviewed documentation about DHS OIG’s organizational policies; internal communications such as emails and memoranda; and public documents, such as DHS OIG’s semiannual reports to Congress and published reports.⁶ We interviewed DHS OIG senior leaders—members of the Senior Executive Service—as well as leaders of divisions or functions and other staff knowledgeable about the organization’s operations, referred to us by senior leaders we interviewed.⁷ We also reviewed and analyzed DHS OIG internal assessments of strengths, weaknesses, opportunities, and threats conducted in fiscal year 2017 and fiscal year 2019.

To describe the timeliness of work by the offices of Audits and Special Reviews and Evaluations, we analyzed project time frames for projects initiated after the beginning of fiscal year 2015 and completed by the end of fiscal year 2020 using data in DHS OIG’s project tracking system.⁸ To assess the reliability of these data, we reviewed the information for obvious errors and interviewed knowledgeable agency officials about processes for collecting, maintaining, and checking the accuracy of these data. Based on the information we collected, we determined that the data

⁵For the purposes of our draft report and this statement, the scope of our work on quality assurance processes and time frames includes work from the offices of Audits and Special Reviews and Evaluations. We did not include work completed by the Office of Investigations because our methodology relied on reviewing publicly available reports—both for content related to professional standards and information to inform data reliability of time frames for completing work. Investigative reports are generally not made publicly available. Additionally, we could not evaluate the time frames for completing investigations because the scope and timing of most investigations are determined by the allegations of misconduct and, unlike other OIG work such as audits, are not planned or scoped in advance.

⁶The Inspector General Act of 1978 requires OIGs to report twice yearly to Congress about significant problems, abuses, and deficiencies relating to the administration of programs and operations at the agency for which it provides oversight; a description of the recommendations for corrective action made; and a summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted, among other requirements. Inspector General Act of 1978, Pub. L. No. 95-452, § 5(a), 92 Stat. 1103, as amended.

⁷We conducted our interviews between March 2020 and February 2021 with officials who were employed by DHS OIG at the time we interviewed them.

⁸We reviewed data for projects initiated after October 1, 2014 and completed by September 30, 2020.

were sufficiently reliable for us to report on the start and end dates for DHS OIG projects.

We requested technical comments from DHS OIG on this statement, but none were provided.

We are conducting the work upon which this statement is based in accordance with 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 on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

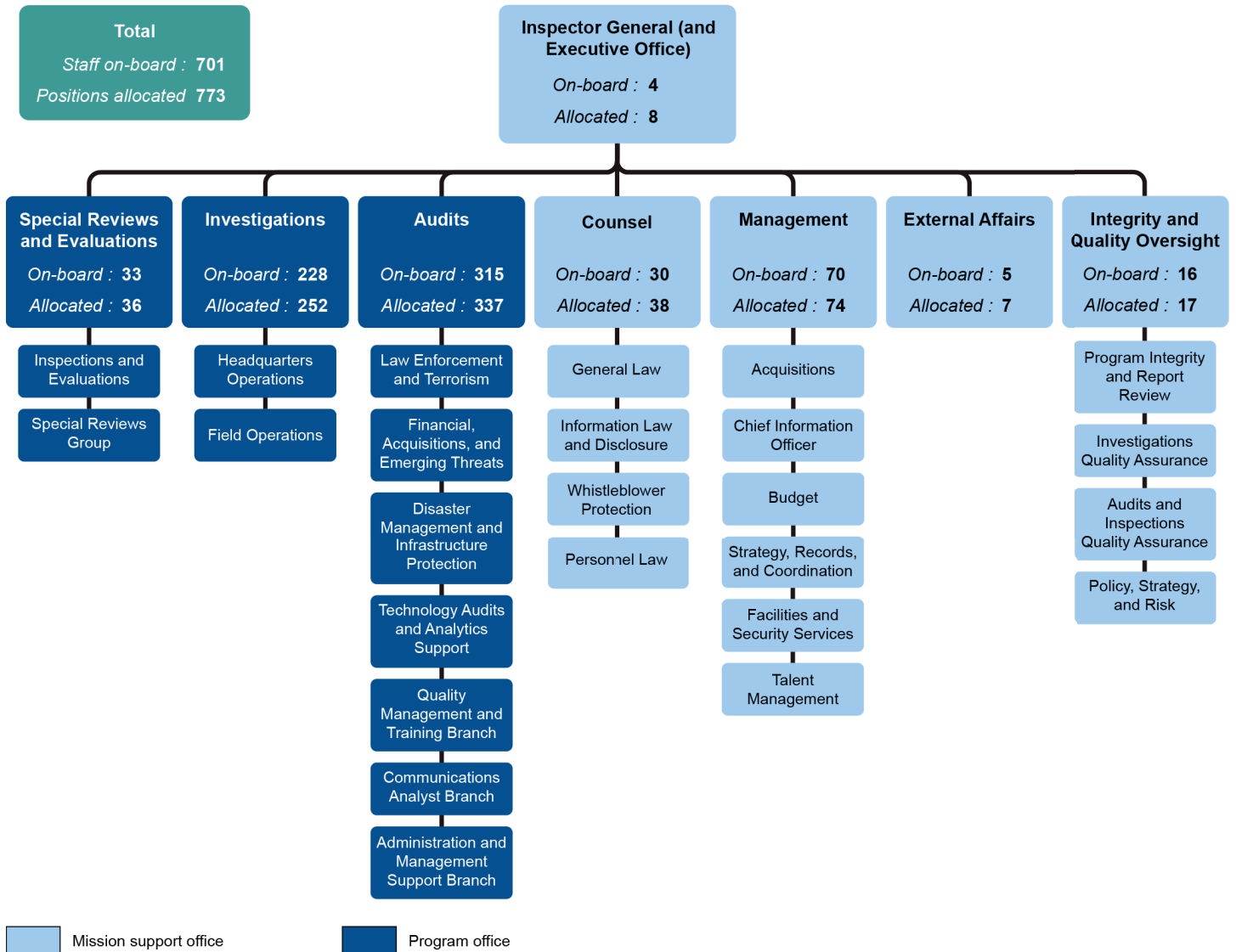
Background

DHS OIG

DHS OIG is led by an Inspector General, who serves under the general supervision of the Secretary of Homeland Security. By statute, Inspectors General have a dual and independent reporting relationship to the agency head and to the Congress.⁹ With about 700 employees on board as of September 2020, DHS OIG is structured as shown in figure 1.

⁹Inspector General Act of 1978, Pub. L. No. 95-452, § 5(d), 92 Stat. 1103, as amended.

Figure 1: Department of Homeland Security (DHS) Office of Inspector General (OIG) Organization Chart, including Staff On-board and Positions Allocated, as of September 2020



Source: GAO analysis of Department of Homeland Security Office of Inspector General documents. | GAO-21-452T

Note: There are 769 positions allocated across DHS OIG's offices. According to Office of Inspector General documentation, there are 4 vacant staff positions not assigned to an office by the Inspector General, for a total of 773 positions allocated to the organization.

DHS OIG includes three offices whose primary mission is to directly conduct oversight of DHS components, programs, and activities.

- **Office of Audits.** Plans, conducts, and reports the results of financial and performance audits, attestation engagements, and inspections and evaluations across DHS and its components. Provides services in support of program office work, including system testing, data analytics, and statistical analysis.
- **Office of Special Reviews and Evaluations.** Plans, conducts, and reports the results of inspections, evaluations, and special reviews across DHS and its components.
- **Office of Investigations.** Investigates allegations of criminal, civil, and administrative misconduct involving DHS employees, contractors, grantees, and programs, which may result in criminal prosecutions, fines, and personnel actions, among other outcomes.

DHS OIG also includes five offices that support oversight activities and management of the organization. They are: (1) Executive Office, (2) Office of Counsel,¹⁰ (3) Office of External Affairs, (4) Office of Management, and (5) Office of Integrity and Quality Oversight.¹¹

CIGIE and Federal OIG Quality Standards

Composed of 73 Inspectors General, CIGIE is an independent entity within the executive branch that was statutorily established by the Inspector General Reform Act of 2008.¹² CIGIE's mission is to support the work of federal Inspectors General by, among other things, developing policies, standards, and approaches to aid Inspectors General in their oversight work. CIGIE also facilitates the peer review process for OIGs' audit, investigation, and inspection and evaluation work.

¹⁰In addition to support activities, the Office of Counsel also investigates allegations of whistleblower retaliation.

¹¹One of four divisions in the Office of Integrity and Quality Oversight conducts oversight reviews of DHS component internal affairs offices in addition to reviews of DHS OIG investigations offices. The other three divisions conduct oversight of DHS OIG, according to OIG documentation.

¹²Pub. L. No. 110-409, §7(a), 122 Stat. 4305; 5a U.S.C. § 11. All Inspectors General whose offices are established under Section 2 or Section 8G of the Inspector General Act of 1978, including those that are presidentially-appointed and Senate confirmed and those that are appointed by agency heads (designated federal entities), are members of CIGIE. 5a U.S.C. §11.

The community of federal Inspectors General, organized through CIGIE, collectively formulated and adopted CIGIE quality standards for OIGs to guide the management, operations, and conduct of federal OIGs. CIGIE quality standards for OIGs include professional standards for planning, establishing an efficient and effective organization, managing risk, maintaining quality assurance, and ensuring staff possess the requisite qualifications to produce quality work, among others.¹³

CIGIE quality standards for OIGs also state that OIGs are expected to maintain high standards of professionalism and integrity in light of their mission, as independent and objective units, to review agency activities. CIGIE developed and adopted these quality standards to guide the conduct of OIGs because of that expectation for the OIG community.

DHS OIG Has Not Consistently Developed Strategic Plans

Our preliminary work indicates that DHS OIG did not have a strategic plan in fiscal years 2015, 2016, 2017, and 2020, and the plan it adopted for fiscal years 2018–2019 included some, but not all, of the elements considered standard in strategic plans for federal entities.¹⁴ As of April 2021, DHS OIG has actions underway to develop a strategic plan for fiscal years 2021–2025.

The strategic plan for fiscal years 2018–2019 articulated DHS OIG's mission, strategic goals, and the associated objectives, but did not include the strategies to achieve those goals or a description of the organizational risks that might affect achievement. According to DHS OIG officials we interviewed, the strategic plan for fiscal years 2018–2019 was intended to guide the organization in the short-term while DHS OIG staff

¹³CIGIE standards also incorporate by reference the professional standards for audit, investigation, and inspection and evaluation work, as well as *Standards for Internal Control in the Federal Government*.

¹⁴The Government Performance and Results Act of 1993 (GPRA), which was amended and expanded by the GPRA Modernization Act of 2010 (GPRAMA) includes an organizational performance management framework that describes strategic plan content and publication timelines in relation to strategic planning standards. GPRAMA requirements to develop a strategic plan apply at the departmental level (e.g., DHS), and do not explicitly apply to DHS OIG. However, we have previously stated that GPRAMA requirements can serve as leading practices at lower organizational levels within federal agencies, such as individual divisions, programs, or initiatives, which would include an OIG. For example, see *Chemical Assessments: Annual EPA Survey Inconsistent with Leading Practices in Program Management*, [GAO-21-156](#), (Washington, D.C.: Dec. 18, 2020).

built the capability to develop a 3 to 5-year strategic plan that is more common.¹⁵

In addition, the strategic plan for fiscal years 2018–2019 did not articulate performance goals, though DHS OIG later developed performance output targets that were documented elsewhere. Specifically, the strategic plan for fiscal years 2018–2019 did not include specific, quantifiable, and measurable targets that were aligned to the overall strategy and against which DHS OIG could measure progress and identify areas for improvement.¹⁶ The plan included a section for organization-level performance indicators. However, the items listed described expected improvements and not measurable outcomes linked to a performance goal and strategic objective, as indicators in this context are generally defined.¹⁷ For example, DHS OIG’s performance indicators included: (1) products that identify more efficient and effective ways for DHS to carry out its mission and (2) employee feedback tool that improves operations and enhances employee satisfaction. For 2019, DHS OIG developed quantitative output goals for the heads of some DHS OIG offices and aligned them to the strategic plan to supplement the descriptive outcomes. These output goals included goals for (1) reports published and (2) employee engagement improvements implemented.

In the spring of 2019, DHS OIG took some steps to prepare a successor strategic plan, but ultimately changed course following a leadership change. Specifically, DHS OIG staff initiated strategic planning activities and in the summer of 2019, staff drafted a short-term strategic plan for fiscal years 2020–2022. Those staff recommended developing 4-year plans thereafter, starting in fiscal year 2023. However, the Inspector General did not adopt the draft strategic plan for fiscal years 2020–2022

¹⁵OMB *Circular A-11 Preparation, Submission, Execution of the Budget*, which provides guidance on implementing GPRAMA, directs agencies to establish strategic goals and objectives in their strategic plans for a period of not less than 4 years forward from the fiscal year in which it is published (Section 230.4 of Circular A-11).

¹⁶OMB *Circular A-11 Preparation, Submission, Execution of the Budget* describes the standard content of a strategic plan, which includes performance goals (Section 210.4 of Circular A-11), and defines such goals as a statement of the level of performance to be accomplished within a time frame, expressed as a tangible, measurable objective or as a quantitative standard, value, or rate (Section 200.14 of Circular A-11).

¹⁷OMB *Circular A-11 Preparation, Submission, Execution of the Budget* defines performance indicators as the measurable values that are used to track progress toward a goal or target within a time frame (Section 200.15 of Circular A-11).

and instead initiated a process to contract with the National Academy for Public Administration to develop DHS OIG’s next strategic plan.¹⁸

As of April 2021, DHS OIG has actions underway to develop a long-term strategic plan, but will have operated for almost 2 years without a strategic plan when the new plan is delivered in June 2021. DHS OIG finalized a contract for strategic planning work in August 2020 and, based on the contract’s terms, the contractor is expected to deliver a strategic plan to cover fiscal years 2021–2025 in June 2021. According to one DHS OIG senior leader, the Inspector General sees value in the rigorous strategic planning process that the contractor is facilitating and in having a plan that is reflective of his priorities.

We have previously reported that effective management of staff performance includes aligning individual performance to the organization’s goals, which cannot be done if those goals have not been defined.¹⁹ A strategic plan is also a necessary input for developing the organization’s other guiding documents and governance framework that collectively provide reasonable assurance that its objectives will be achieved.

DHS OIG Has Not Implemented a Quality Assurance Program

Quality Assurance Program

Our preliminary work indicates that DHS OIG has not established roles and responsibilities for an organization-wide quality assurance program, and particularly for internal quality assurance activities—that is, the activities DHS OIG undertakes to ensure the objective, timely, and

¹⁸The National Academy for Public Administration is a congressionally-chartered, nonpartisan, nonprofit academy whose mission is to provide government leaders with expert support in building and managing more effective, efficient, equitable, accountable, and transparent organizations.

¹⁹GAO, *Results-Oriented Cultures: Creating a Clear Linkage between Individual Performance and Organizational Success*, [GAO-03-488](#) (Washington, D.C.: March 14, 2003).

comprehensive appraisal of its operations.²⁰ A quality assurance program aims to ensure DHS OIG's work (1) adheres to established policies and procedures; (2) meets established standards of performance, including applicable professional standards; and (3) is carried out economically, efficiently, and effectively.

DHS OIG leadership established the Office of Integrity and Quality Oversight as the organization's quality assurance office; however, its role has not been clearly defined. In 2013, DHS OIG created the Office of Integrity and Quality Oversight to enhance organizational independence and oversight of DHS OIG's operations. Officials from the Office of Integrity and Quality Oversight told us that it is their understanding that the office is to lead quality assurance efforts, including ensuring that the OIG's structure supports alignment with professional standards and that quality assurance elements, such as training, supervision, and risk assessment are in place. However, the scope of the office's responsibilities has not been formalized in a quality assurance program.

Office of Integrity and Quality Oversight staff have taken steps to formally establish such an OIG-wide quality assurance program, however, senior leaders have not taken action to implement such a program. In the fall of 2019, staff in the Office of Integrity and Quality Oversight wrote a draft directive to establish policies and procedures for maintaining an overarching quality assurance program and shared that draft directive with DHS OIG leadership. However, DHS OIG senior leaders told us that they prioritized issues other than implementing a quality assurance program. As of April 2021, DHS OIG had not implemented that directive and there is no organization-wide quality assurance program in place.

In addition, our preliminary work indicates that resource constraints in the Office of Integrity and Quality Oversight may affect the scope of DHS OIG's internal quality assurance efforts. As of September 2020, four staff were assigned to the division responsible for internal quality assurance reviews of DHS OIG's audit, inspection, and evaluation work. According to officials in the Office of Integrity and Quality Oversight, as a result of resource constraints, their quality assurance reviews have generally focused on audit work conducted under government auditing standards

²⁰By contrast, external quality assurance refers to the reviews conducted by outside entities of an OIG's audits, investigations, inspections, evaluations, and other activities. The peer reviews organized under CIGIE are an example of an external quality assurance activity.

and have not focused on other types of work, including inspections, evaluations, special reviews, and management alerts.

Quality Assurance for Audits

Our preliminary work also indicates that internal and external reviews have reported on concerns about quality assurance in some of DHS OIG's audit work conducted under government auditing standards. Although there are recent indications of improvement, including updated guidance for audit staff, officials told us that staff are still developing the skills necessary to produce high-quality audit work.

For example, in 2018, peer reviewers organized under CIGIE gave DHS OIG a "pass with deficiency" rating for its audit work. In their report, the peer reviewers made four recommendations to DHS OIG: (1) identify the root cause for departures from audit standards in certain work; (2) update its policies and procedures to address the deficiencies; (3) verify that changes in the system of quality control resolved the deficiencies; and (4) schedule an off-cycle peer review to verify that the changes provide reasonable assurance that its work is adhering to audit standards.

DHS OIG concurred with all of the recommendations and considered them resolved, but we found that some were not fully implemented.²¹ For example, in response to the second and third recommendations, the Office of Audits updated its audit manual and established the Quality Management and Training Branch. The Quality Management and Training Branch was to provide additional quality oversight of audit work and perform in-process quality reviews of audit work to evaluate the effectiveness of the Office of Audits' corrective actions.²² However, officials in this branch told us that they stopped doing in-process quality reviews for approximately 10 months in fiscal year 2020 to focus on other priorities—including completion of the audit manual and related job aids. Eight in-process quality reviews were affected by this reprioritization, including four reviews that were underway as of October 2019 and were not completed until September 2020. As a result, in 2020, audit teams

²¹According to DHS OIG's semiannual reports to Congress, DHS OIG closed all of the 2018 audit peer review's recommendations, as of September 2020. DHS OIG, *Semiannual Report to the Congress: October 1, 2019-March 31, 2020* (Washington, D.C.: 2020) and DHS OIG, *Semiannual Report to the Congress: April 1, 2020-September 30, 2020* (Washington, D.C.: 2020).

²²In-process quality reviews refers to an assessment of an ongoing project's documentation to determine whether the project team is conducting the project consistent with relevant professional standards and DHS OIG procedures prior to publication so the team could take corrective action, if needed.

issued draft and final reports that did not incorporate the in-process quality reviewers' findings. As of January 2021, Office of Audits officials told us that they continue to conduct in-process quality reviews and that such reviews are a priority for their office.

Time Frames for DHS OIG's Work Have Increased in Recent Years

Our preliminary work indicates that the time DHS OIG Office of Audits and Office of Special Reviews and Evaluations teams take to complete their work—that is, from the time a team initiates a project until it publishes the final report—increased for reports completed between fiscal year 2017 and 2020.²³ In addition, DHS OIG has not assessed time frames for completing such work, though report timeliness is a recognized problem for DHS OIG. For example, a 2019 internal report summarizing the results of interviews with DHS OIG staff from across the organization noted that staff considered report timeliness a weakness for the organization.

Based on our preliminary work, the time it takes DHS OIG teams to complete reports has increased over the 4 fiscal years we assessed.²⁴ DHS OIG's project tracking system captures certain project milestones, such as the start date of projects and date reports are issued, and acts as the office's system of record for reviewing and distributing reports and other work products. Our analysis of Office of Audits and Office of Special Reviews and Evaluations project time frames using data from this system found that time frames for individual projects vary. However, the

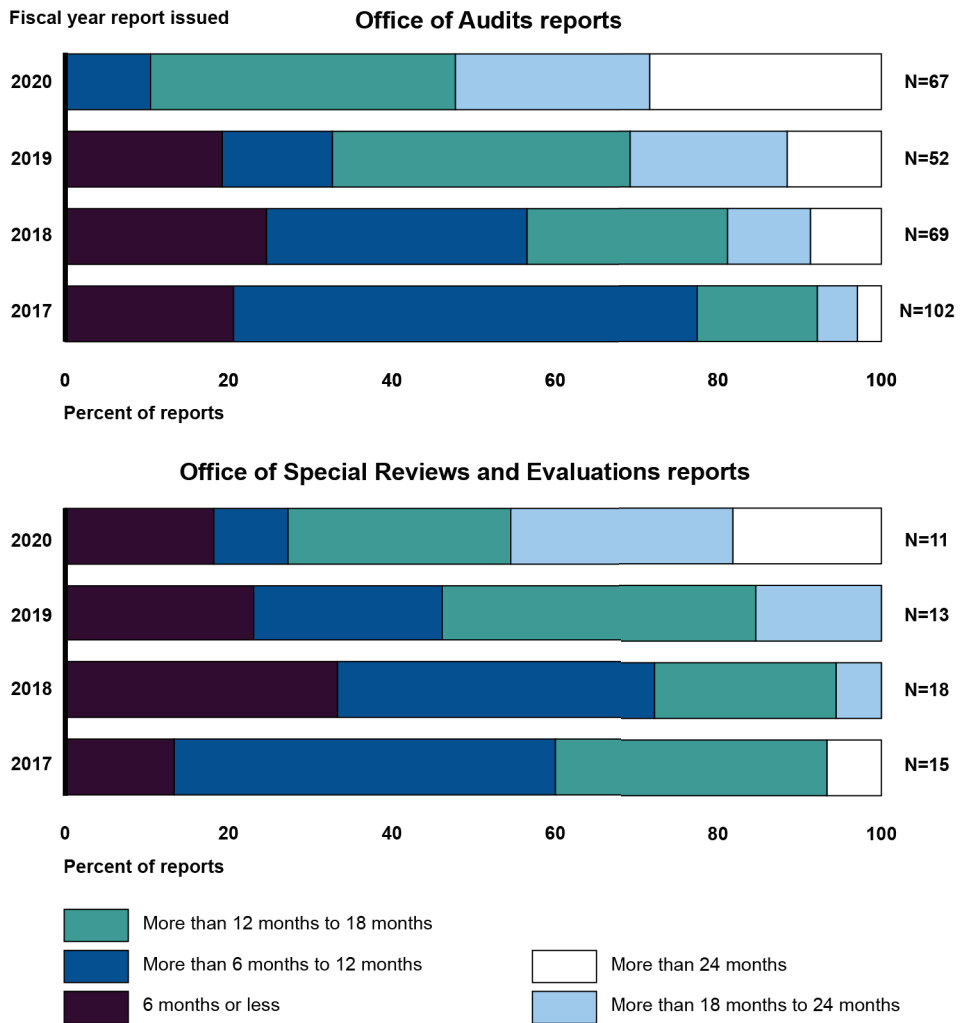
²³We reviewed project tracking data for projects initiated after October 1, 2014 and completed by September 30, 2020. In order to compare time frames for completed reports across years, we identified the first year in which reports initiated after October 1, 2014 were completed. We determined that 2017 was the first such year. As a result, we report on time frames for reports initiated after October 1, 2014 and completed in fiscal year 2017 through fiscal year 2020.

²⁴For the purposes of this analysis, the Office of Audits includes time frames for reports completed by the Office of Audits, the former Office of Information Technology Audits, and the former Office of Emergency Management Oversight. The Office of Specials Reviews and Evaluations includes time frames for reports completed by the former Office of Inspections and Evaluations and the former Special Reviews Group.

proportion of projects taking 18 to 24 months and more than 24 months generally increased from fiscal year 2017 to 2020, as shown in figure 2.²⁵

²⁵These time frames correspond to reports published in the stated fiscal year. Reports published in fiscal year 2020, for example, may have been initiated in fiscal year 2020 or in any prior fiscal year. Office of Audits officials told us that the longer time frames are because the Office of Audits now conducts performance audits of the Federal Emergency Management Agency, which take longer than the compliance audits of grant applicants that the office conducted in the past. As illustrated in figure 2, a small portion of Office of Audits reports took more than 18 months to complete in fiscal year 2017. In fiscal years 2019 and 2020, respectively, a significantly larger portion of Office of Audits reports took more than 18 months to complete, although fewer reports were completed in those years compared to 2017.

Figure 2: Time Frames for Department of Homeland Security (DHS) Office of Inspector General (OIG) Reports Issued from Fiscal Year 2017 through Fiscal Year 2020



Source: GAO analysis of DHS OIG project tracking data. | GAO-21-452T

Note: For the purposes of this analysis, the Office of Audits includes time frames for reports completed by former DHS OIG offices that were consolidated into the Office of Audits during this period—specifically, the former Office of Information Technology Audits and the former Office of Emergency Management Oversight. The Office of Special Reviews and Evaluations includes time frames for reports completed by former DHS OIG units that were merged to create the Office of Special Reviews and Evaluations—specifically the former Office of Inspections and Evaluations and the former Special Reviews Group. These time frames correspond to reports published in the stated fiscal year. Reports published in fiscal year 2020, for example, may have been initiated in fiscal year 2020 or in any prior fiscal year.

As shown, 79 of 102 reports the Office of Audits completed in fiscal year 2017 (about 77 percent) took 1 year or less, and eight of 102 (about 8 percent) took more than 18 months. In fiscal year 2020, in contrast, seven of 67 Office of Audits reports (about 10 percent) took 1 year or less and 35 of 67 (about 52 percent) took more than 18 months. Time frames for Office of Special Reviews and Evaluations projects have increased similarly over time, although the office is smaller and completes far fewer projects each year. In fiscal years 2017 and 2018, the Office of Special Reviews and Evaluations issued 15 and 19 reports, respectively. In each year, one report took more than 18 months to complete. In fiscal year 2020, five of the 11 reports the office issued took more than 18 months.

Our preliminary work also indicates that DHS OIG has not comprehensively evaluated timeliness at the organization or program office level to provide assurance that its work is timely. Program office leaders we spoke with told us that the reasons for increased project time frames varied because each project is different. However, according to these officials, neither DHS OIG nor program office leaders have systematically assessed the timeliness of the office's work. A project team within the Office of Audits developed and, as of February 2021, is piloting a project tracking dashboard to visually represent project statuses and milestones. This initiative is a positive step and, in the future, could be a way for DHS OIG to centrally monitor project time frames and better understand factors contributing to them.

We will complete our review of these and other management and operational areas and make recommendations, as appropriate, in our final report, which will be published in the coming months.

Chairman Thompson, Ranking Member Katko, and Members of the Committee, this completes my prepared statement. I would be pleased to respond to any questions that you may have at this time.

GAO Contact and Staff Acknowledgments

If you or your staff have any questions concerning this statement, please contact Chris Currie, (404) 679-1875 or curriec@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this statement. Key contributors to this statement were Alana Finley (Assistant Director), Jessica Wintfeld (Analyst-in-Charge), Kevin Barsaloux, Mary Pitts, Mariel Alper, Howard Arp, Nasreen Badat, Darreisha Bates, Benjamin Crossley, Elizabeth Dretsch, David Hooper, Kristen Kociolek, Steven Lozano, Benjamin Licht, Jan Montgomery, William Reinsberg, and Sarah Veale.

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