























## **Independent Auditors' Report**

### **Introduction to Exhibits on Internal Control and Compliance and Other Matters**

---

Our report on internal control over financial reporting and compliance and other matters is presented in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The internal control weaknesses in financial reporting, and findings related to compliance with certain laws, regulations, contracts, and grant agreements presented herein were identified during our audit of the U.S. Department of Homeland Security (Department or DHS)'s financial statements as of, and for the year ended, September 30, 2013, and our engagement to audit internal control over financial reporting of those financial statements. Our findings are presented in three exhibits:

- Exhibit I** Findings that individually or in aggregate that are considered material weaknesses in internal control over financial reporting affecting the DHS consolidated financial statements.
- Exhibit II** Findings that individually or in aggregate are considered significant deficiencies that are not material weaknesses, however, should be brought to the attention of DHS management and others in positions of DHS oversight.
- Exhibit III** Instances of noncompliance with certain laws, regulations, contracts, and grant agreements that are required to be reported under *Government Auditing Standards* or Office of Management and Budget (OMB) Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*.
- Criteria** *Index of Financial Reporting and Internal Control Criteria*
- Attachment** Management's response to our findings

The determination of which findings rise to the level of a material weakness is based on an evaluation of how deficiencies identified in all components, considered in aggregate, may affect the DHS financial statements as of September 30, 2013, and for the year then ended.

We have also performed follow-up procedures on findings identified in previous audits of the financial statements and internal control over financial reporting. To provide trend information for the DHS components, Exhibits I and II contain trend tables next to the heading of each finding. The trend tables in Exhibits I and II depict the severity by color (red boxes where component findings are more severe, and yellow boxes where component findings are less severe), and current status of findings, by component that has contributed to that finding from FY 2011 through FY 2013. Listed in the title of each material weakness and significant deficiency included in Exhibits I and II, are the DHS components that contributed to the finding in FY 2013.

The criteria supporting our findings, such as references from technical accounting standards, various rules and regulations, including requirements issued by the OMB and the U.S. Treasury, and internal Departmental and component directives, are presented in the *Index of Financial Reporting and Internal Control Criteria* behind Exhibit III.

A summary of our findings in FY 2013 and FY 2012 are presented in the Tables below:

- Table 1** Presents a summary of our internal control findings, by component, for FY 2013.  
**Table 2** Presents a summary of our internal control findings, by component, for FY 2012.

We have reported four material weaknesses and four significant deficiencies at the Department level in FY 2013, shown in Table 1.

**Independent Auditors' Report**  
**Introduction to Exhibits on Internal Control and Compliance and Other Matters**

**TABLE 1 – SUMMARIZED DHS FY 2013 INTERNAL CONTROL FINDINGS**  
**(Full-Scope Financial Statement Audit)**

Comments / Financial Statement Area		DHS Consol.	CG	CBP	USCIS	FEMA	ICE	MGMT	NPPD	USSS	OFM
<b>Material Weaknesses:</b>			<b>Exhibit I</b>								
A	Financial Reporting	MW									
B	IT Controls and System Functionality	MW									
C	Property, Plant, and Equipment	MW									
D	Budgetary Accounting	MW									
<b>Significant Deficiencies:</b>			<b>Exhibit II</b>								
E	Entity-Level Controls – Department-wide	SD									
F	Liabilities	SD									
G	Grants Management	SD									
H	Custodial Revenue and Drawback	SD									

**TABLE 2 – SUMMARIZED DHS FY 2012 INTERNAL CONTROL FINDINGS**  
**(Full-Scope Financial Statement Audit)**

Comments / Financial Statement Area		DHS Consol.	CG	CBP	USCIS	FEMA	FLETC	ICE	MGMT	NPPD	TSA
<b>Material Weaknesses:</b>			<b>Exhibit I</b>								
A	Financial Reporting	MW									
B	IT Controls and System Functionality	MW									
C	Property, Plant, and Equipment	MW									
D	Environmental and Other Liabilities	MW									
E	Budgetary Accounting	MW									
<b>Significant Deficiencies:</b>			<b>Exhibit II</b>								
F	Entity-Level Controls	SD									
G	Grants Management	SD									
H	Custodial Revenue and Drawback	SD									

All components of DHS, as defined in Note 1A – *Reporting Entity*, to the financial statements, were included in the scope of our audit of the DHS financial statements as of September 30, 2013, and our engagement to audit internal control over financial reporting of those financial statements. Accordingly, our financial statement audit and engagement to audit internal control considered significant account balances, transactions, and accounting processes of other DHS components not listed above. Control deficiencies identified in other DHS components that are not identified in the table above did not individually, or when combined with other component findings, contribute to a material weakness or significant deficiency at the DHS consolidated financial statement level.

**Independent Auditors' Report**  
**Exhibit I – Material Weaknesses**

**I-A Financial Reporting (USCG, MGMT, NPPD, ICE, USSS, OFM)**

*Background:* During fiscal year (FY) 2013, the U.S. Coast Guard (Coast Guard or USCG) continued to implement corrective action plans designed to remediate long-standing internal control deficiencies and strengthen financial reporting controls. These remediation efforts allowed management to make new assertions in FY 2013 related to the auditability of its financial statement balances, including approximately \$7.6 billion of personal property. However, we noted that deficiencies remain in some financial reporting areas and additional remediation efforts associated with the reconciliation of certain personal and real property balances are scheduled to continue in FY 2014.

Other DHS components, including The Management Directorate (MGMT), National Protection and Programs Directorate (NPPD), U.S. Immigration and Customs Enforcement (ICE), and U.S. Secret Service (USSS) experienced challenges in financial reporting, resulting in deficiencies in multiple processes.

The Office of Financial Management (OFM) is primarily responsible for issuing Departmental accounting policy and guidance, and performs a critical role in the Department's annual risk assessment, and monitoring of financial reporting throughout the year.

Transportation Security Administration (TSA) has made progress in strengthening internal controls over financial reporting in FY 2013.

*Conditions:* We noted the following internal control weaknesses related to financial reporting at Coast Guard, MGMT, NPPD, ICE, USSS, and OFM.

1. Coast Guard:

- Lacked adequate processes to ensure that all non-standard adjustments (i.e., journal entries, top side adjustments, and scripts) impacting the general ledger were adequately researched, supported, and reviewed prior to their recording in the general ledger.
- Has not fully compared existing policies to applicable generally accepted accounting principles (GAAP) and periodically monitored the financial statement impact of “non-GAAP” policies (e.g., imputed financing costs) that were inconsequential.
- Was not able to completely support beginning balance and year-end close-out related activity in its three general ledgers.
- Was not able to identify and reconcile intra-governmental activities and balances and ensure that transactions were coded to the correct trading partner. Additionally, internal controls associated with the periodic confirmation and reconciliation of intergovernmental activity were not fully implemented to ensure identified differences, especially with agencies outside DHS, were resolved in a timely manner.
- Had difficulty sustaining various financial reporting internal control activities, including those designed to ensure the accurate and timely completion of technical accounting research papers. Gaps in the design or operating effectiveness of internal controls were identified in transactional and management reviews associated with various processes including, but not limited to, fund balance with Treasury, accounts receivable, contingent liabilities, property, plant, and equipment,

<b>Trend Table</b>			
	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>USCG</b>			
<b>MGMT</b>		N/A	N/A
<b>NPPD</b>		N/A	N/A
<b>ICE</b>			N/A
<b>USSS</b>		N/A	N/A
<b>OFM</b>		N/A	N/A
<b>TSA</b>	C		
<b>USCIS</b>	C	C	

<b>Key – Trend Table</b>	
C	Deficiencies are corrected
N/A	No deficiencies reported
	Deficiencies are less severe*
	Deficiencies are more severe*
* See Introduction	

**Independent Auditors' Report**  
**Exhibit I – Material Weaknesses**

---

operating materials and supplies, and budgetary accounts. Some of the above weaknesses resulted in adjustments to the current or prior period financial statements.

- Did not always maintain general ledger activity in compliance with the United States Standard General Ledger (USSGL) at the transaction level.

2. MGMT:

- Had not fully designed internal controls to ensure effective monitoring of decentralized operations, and adequate communication with its service provider.
- Had not fully established a financial management infrastructure, including defined roles and responsibilities, and policies and procedures, that ensure consistently reliable, accurate, and timely financial reporting for all significant processes. For example, we noted:
  - Controls were not operating effectively to ensure that capital projects and leases were properly monitored, reviewed, and costs were appropriately recorded and disclosed;
  - Controls were not fully effective over expenses, payroll, including timesheet review, and review of invoices prior to disbursement, and timely adjustment of suspense balances at year end; and
  - Lack of documented policies and procedures to ensure the working capital funds are identified for proper recording by components.
- Was not fully compliant with the USSGL requirements at the transaction level.
- Internal controls over financial reporting were not operating effectively, which impaired MGMT's ability to respond to audit inquiries and provide auditable transaction populations with accurate information without reliance on the general ledger service provider.

3. NPPD:

- Had not fully designed internal controls to ensure effective monitoring of its decentralized operations, and ensure adequate communication with its service provider, and consistently reliable, accurate, and timely financial reporting for all significant processes. For example we noted:
  - Controls were not operating effectively to ensure that capital assets were timely and accurately recorded in the asset sub-ledger and general ledger; and
  - A lack of adequate policies and procedures over accruals of revenue where services were performed but not recorded, as well as policies to ensure timely research and resolution of reconciling items to fund balance with Treasury.
- Was not fully compliant with the USSGL requirements at the transaction level.
- Controls were not fully effective to provide readily auditable populations with accurate information without reliance on the general ledger service provider.

4. ICE:

- Supervisory review controls over journal vouchers, account reconciliations, and analysis were not operating effectively. Some of these deficiencies resulted in adjustments to the current or prior period financial statements.
- Did not always adhere to or reinforce compliance with existing policies and procedures.
- Lacked policies and procedures and associated controls to ensure that all key input data was valid (complete, accurate) and recorded timely.
- Lacked controls over monitoring and tracking capital assets including timely capitalization and appropriate depreciation of capital assets, internal use software, and leasehold improvements.

## Independent Auditors' Report

### Exhibit I – Material Weaknesses

---

- Controls were not fully effective to provide readily auditable transaction populations with accurate supporting information.
  - Was not fully compliant with the USSGL requirements at the transaction level.
5. USSS:
- Internal controls over recording the actuarially derived pension expense and loss were not operating effectively, resulting in an incorrect journal entry and a financial statement error in the presentation of changes in long-term assumptions.
6. OFM:
- Controls over the preparation and review of consolidated financial information were not always operating effectively. For example, management review controls over contingent legal liabilities, lease disclosures, elimination analysis, and non-GAAP analysis were not fully effective in identifying errors or analyzing information.
  - Controls did not always operate at the designed level of precision to perform an effective quality review of information submitted by components. Consequently, deficiencies in component level reviews and analysis of financial information, sent to OFM, may not be identified.
  - Controls were not fully effective to ensure the consistent understanding and application of guidance issued by OFM to the components.

*Cause/Effect:* The Coast Guard's three legacy general ledger systems, developed over a decade ago, were not effective, and had severe functional limitations contributing to the Coast Guard's inability to address pervasive internal control weaknesses in financial reporting, strengthen the control environment, and comply with relevant Federal financial system requirements and guidelines, notably Comment **III-J**, *Federal Financial Management Improvement Act of 1996 (FFMIA)*. Also see information technology (IT) system functionality issues described at Comment **I-B**, *Information Technology Controls and Financial Systems Functionality*. The Coast Guard utilized a redundant general ledger system with duplicate transaction postings as a compensating control to mitigate identified financial reporting deficiencies, resulting in highly inefficient financial reporting processes. The conditions supporting our findings collectively limited the Coast Guard's ability to consistently process, store, and report financial data in a manner that ensured accuracy, confidentiality, integrity, and availability of data without substantial manual intervention.

NPPD and MGMT used ICE as a general ledger service provider, and for several years relied on ICE to ensure financial statement integrity. In recent years, NPPD and MGMT have assumed more responsibility for financial management functions to help manage their operations and budgets. An intra-agency agreement between ICE and NPPD and MGMT defines the roles and responsibilities of each component, however there was a control gap between the services provided by ICE (in accordance with an intra-agency agreement), and the procedures and processes performed by NPPD and MGMT, leading to a number of control deficiencies in financial reporting at those components. Additionally, NPPD and MGMT's financial management resources were limited and some operations were unique and decentralized. Additionally, MGMT's overall operational functions, including the Working Capital Fund, were complex and diverse.

ICE faced challenges in developing and maintaining communications that affect financial reporting throughout decentralized program offices.

The USSS did not properly interpret the annual report provided by the pension actuary, resulting in an erroneous journal entry to record the effects of assumption changes on pension expense.

The DHS OFM restructured staffing and quality control positions in the current year. Roles and responsibilities within OFM were not always clearly understood, and as a result, the quality of analysis of financial statement information was sometimes lacking. This resulted in control gaps allowing a number of errors to occur.

## **Independent Auditors' Report**

### **Exhibit I – Material Weaknesses**

---

Because of the conditions noted above, and described throughout Exhibits I and II, the Department was unable to provide full assurance that internal controls over financial reporting were operating effectively at September 30, 2013. Management has acknowledged in the *Secretary's Assurance Statement* presented in *Management's Discussion and Analysis* section of the FY 2013 *Agency Financial Report* that material weaknesses and other internal control deficiencies continue to exist in some key financial processes. Also see Comment **III-I**, *Federal Managers' Financial Integrity Act of 1982*.

*Criteria:* Presented in *Index of Financial Reporting and Internal Control Criteria*, after Exhibit III.

*Recommendations:* We recommend that:

1. Coast Guard:
  - a. Establish new or improve existing policies, procedures, and related internal controls to ensure that:
    - i) All non-standard adjustments (i.e., journal entries, top side adjustments, and scripts) impacting the general ledger are adequately researched, supported, and reviewed prior to their recording in the general ledger;
    - ii) All “non-GAAP” policies are identified and their quantitative and qualitative financial statement impacts have been documented;
    - iii) The year-end close-out process, reconciliations, and financial data and account analysis procedures are supported by documentation, including evidence of effective management review and approval, and beginning balances in the following year are determined to be reliable and auditable; and
    - iv) All intra-governmental activities and balances are reconciled on a timely basis, accurately reflected in the financial statements, and differences are resolved in a timely manner.
  - b. 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; and
  - c. Implement accounting and financial reporting processes including an integrated general ledger system that is FFMIA compliant.
2. MGMT:
  - a. Improve communications with its general ledger service provider to ensure that general ledger activity is accounted for timely, completely and accurately;
  - b. Consider changes to the financial accounting and reporting structure to ensure effective internal control including supervisory reviews in all financial reporting processes;
  - c. Examine existing policies and procedures and consider updates and new policies to accommodate different operating environments such as the Working Capital Fund;
  - d. Establish processes and internal controls to ensure compliance with the USSGL requirements at the transaction level; and
  - e. Improve the accessibility of reliable and complete financial data for use by management and to support the annual audit.
3. NPPD:
  - a. Design and implement internal controls that ensure effective monitoring and communication of financial policies and procedures throughout the NPPD organization;
  - b. 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;



**Independent Auditors' Report**  
**Exhibit I – Material Weaknesses**

- c. Establish processes and internal controls to ensure compliance with the USSGL requirements at the transaction level;
  - d. 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; and
  - e. Continue to analyze alternatives, including evaluation of systems, to enable FFMIA compliance.
4. ICE:
- a. 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;
  - b. Assess resource needs and assign sufficient staff to respond to audit inquiries with accurate and complete information in a timely manner;
  - c. Continue to analyze alternatives, including evaluation of systems, to enable FFMIA compliance; and
  - d. Establish processes and internal controls to ensure compliance with the USSGL requirements at the transaction level.
5. U.S. Secret Service 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.
6. The DHS OFM:
- a. 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; and
  - b. 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.
  - c. Implement procedures to ensure application of policies is consistently performed throughout the Department. For example, computation and reporting of minimum future lease disclosures.

**I-B Information Technology Controls and Financial System Functionality (USCG, CBP, USCIS, FEMA, ICE)**

*Background:* During our FY 2013 assessment of IT general and application controls, we noted that the DHS components made progress in the remediation of IT findings we reported in FY 2012. We closed approximately 45 percent of our prior year IT findings. However, new findings were noted at all DHS components in FY 2013.

We also considered the effects of financial system functionality when testing internal controls and evaluating findings. Many key DHS financial systems were not compliant with Federal financial management system requirements as defined by FFMIA and OMB Circular Number A-127, *Financial Management Systems*, as revised. DHS financial system functionality limitations add substantially to the Department’s challenges of addressing systemic internal control weaknesses, and limited the Department’s ability to leverage IT systems to effectively and efficiently process and report financial data.

	2013	2012	2011
USCG	Green	Green	Red
CBP	Green	Green	Green
USCIS	Green	Green	Green
FEMA	Green	Red	Red
ICE	Green	Green	Green
See page I.1 for table explanation			

## **Independent Auditors' Report**

### **Exhibit I – Material Weaknesses**

---

As noted in the chart on the right, the IT findings in each of the component listed are “less severe” (as defined in the Introduction to the Exhibits); however, the combination of IT findings from all components is considered a material weakness. In FY 2013, and recent years, the components have made good progress in remediating IT general control deficiencies, and in general, the severity of remaining deficiencies has diminished. However, when IT general control deficiencies that continued to exist in FY 2013 are combined with the risks of financial statement error caused by limitations in IT functionality (see below), the over all IT risk to the Department is elevated.

*Conditions:* Our findings, which were a cross-representation of general IT control deficiencies identified throughout the Department’s components and financial systems functionality, follow:

*Related to IT General Controls:*

1. *Access Controls:*

- Policies and procedures for key financial applications had not been developed to identify elevated access at the application level.
- Management of application, database, network, and remote user accounts was inadequate or inconsistent.
- Safeguards over logical and physical access to sensitive facilities and resources were not always effective.
- Generation, review, and analysis of system audit logs were not always adequate or consistent.
- Access of authorized personnel to sensitive areas containing key financial systems was sometimes more than needed, and data center access controls were not properly enforced.
- Transferred and/or terminated employees were not always timely removed from financial systems, and policies related to revocation of system access were not always implemented or finalized.
- Some interconnection security agreements (ISA) were expired and not updated.

2. *Configuration Management*

- Configuration management policies and procedures were not always documented.
- Security patch management and configuration deficiencies were identified during the vulnerability assessment on the platforms supporting the key financial applications and general support systems.
- Evidence to support authorized modifications to key financial systems was not always maintained.
- Monitoring controls were not always implemented for key financial systems to ensure the completeness and integrity of records of implemented system changes.
- Management of administrator access to move code within and between environments was sometimes inadequate or inconsistent.

3. *Security Management:*

- Required security authorization activities and supporting artifacts for key financial systems were not always completed and documented.
- Controls to monitor compliance with requirements for role-based training for personnel with significant information security responsibilities were not always consistently implemented, and documentation of individuals subject to role-based training requirements was sometimes incomplete.







































**Independent Auditors' Report**  
**Index of Financial Reporting and Internal Control Criteria**  
*(Listed Alphabetically by Criteria Source)*

Criteria	Reference	Report Exhibit
OMB Circular No. A-136, <i>Financial Reporting Requirements</i> , Revised	Section V.2 and V.3	I-A
<i>Personal Property Handbook, HB 5200-13B</i>	Chapter 8	I-C
<i>Single Audit Act Amendments of 1996</i>	§7502	II-G
Statement of Federal Financial Accounting Standards (SFFAS) No. 1, <i>Accounting for Selected Assets and Liabilities</i>	Paragraphs 12, 13, 39, 77	I-A
Statement of Federal Financial Accounting Standards (SFFAS) No. 6, <i>Accounting for Property, Plant, and Equipment</i>	Paragraphs 17, 18, 26, 34, 35, 39, 40	I-A
	Paragraphs 17, 18, 26, 34, 35, 38, 39, 40, 77	I-C
Statement of Federal Financial Accounting Standards (SFFAS) No. 7, <i>Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting</i>	Paragraph 36	I-A
	Paragraph 78	I-A, I-D
Statement of Federal Financial Accounting Standards (SFFAS) No. 10, <i>Accounting For Internal Use Software</i>	Paragraphs, 15, 16	I-A
	Paragraphs, 16, 18, 20	I-A, I-C
Statement of Federal Financial Accounting Standards (SFFAS) No. 14, <i>Amendments to Deferred Maintenance Reporting</i>	Paragraph 1	I-C
Statement of Federal Financial Accounting Standards (SFFAS) No. 23, <i>Eliminating the Category National Defense PPE</i>	Paragraph 12	I-A, I-C
Statement of Federal Financial Accounting Standards (SFFAS) No. 29, <i>Heritage Assets and Stewardship Land</i>	Summary paragraph Paragraph 26	I-C
Statement of Federal Financial Accounting Standards (SFFAS) No. 35, <i>Estimating the Historical Cost of General Property, Plant, and Equipment: Amending Statements of Federal Financial Accounting Standards 6 and 23</i>	SFFAS 6 - Paragraph 40 SFFAS 23 - Paragraph 16	I-A, I-C
Treasury Financial Manual, Volume I, Bulletin 2011-06	Section 5, Subsection B	I-A
Treasury Financial Manual, Volume I	- Part 2, Chapter 4700, Section 4706.20 - Part 2, Chapter 4700, Appendix 10 - Part 2, Chapter 5100, Appendix 2 - Fund Balance with Treasury Reconciliation Procedures: A Supplement to I TFM 2-5100, Section IV	I-A
United States Coast Guard <i>Procedures for Physical Inventory and Year End Certification of Capitalized Personal Property</i>	Section 1.3 Section 5.9 through 5.17	I-A, I-C
US Code Title 31, Chapter 15	§1501	I-A
	§1501, §1554	I-D
<i>US Customs Service (USCS), Records Control, CIS HB 2100-05A</i>	Page 2, Paragraph 1	II-H
US Government Standard General Ledger <i>Chart of Accounts, Treasury Financial Manual, 2013 Reporting Supplement</i>	Part 1, Section 1	I-A





## **Appendix A**

### **Report Distribution**

#### **Department of Homeland Security**

Acting Secretary  
Deputy Secretary  
Chief of Staff  
Deputy Chief of Staff  
General Counsel  
Executive Secretary  
Director, GAO/OIG Liaison Office  
Assistant Secretary for Office of Policy  
Assistant Secretary for Office of Public Affairs  
Assistant Secretary for Office of Legislative Affairs  
Under Secretary for Management  
Chief Financial Officer  
Chief Information Officer  
Chief Information Security Officer  
Acting Chief Privacy Officer

#### **Office of Management and Budget**

Chief, Homeland Security Branch  
DHS OIG Budget Examiner

#### **Congress**

Congressional Oversight and Appropriations Committees, as appropriate

## ADDITIONAL INFORMATION AND COPIES

To obtain additional copies of this document, please call us at (202) 254-4100, fax your request to (202) 254-4305, or e-mail your request to our Office of Inspector General (OIG) Office of Public Affairs at: [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov).

For additional information, visit our website at: [www.oig.dhs.gov](http://www.oig.dhs.gov), or follow us on Twitter at: [@dhsoig](https://twitter.com/dhsoig).

## OIG HOTLINE

To expedite the reporting of alleged fraud, waste, abuse or mismanagement, or any other kinds of criminal or noncriminal misconduct relative to Department of Homeland Security (DHS) programs and operations, please visit our website at [www.oig.dhs.gov](http://www.oig.dhs.gov) and click on the red tab titled "Hotline" to report. You will be directed to complete and submit an automated DHS OIG Investigative Referral Submission Form. Submission through our website ensures that your complaint will be promptly received and reviewed by DHS OIG.

Should you be unable to access our website, you may submit your complaint in writing to:

Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Office of Investigations Hotline  
245 Murray Drive, SW  
Washington, DC 20528-0305

You may also call 1(800) 323-8603 or fax the complaint directly to us at (202) 254-4297.

The OIG seeks to protect the identity of each writer and caller.