

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

## **The Commonwealth of the Northern Mariana Islands' Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011**





**OFFICE OF INSPECTOR GENERAL**  
Department of Homeland Security

Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

November 7 2013

MEMORANDUM FOR: Brian E. Kamoie  
Assistant Administrator  
Grant Programs Directorate  
Federal Emergency Management Agency

FROM: Anne L. Richards   
Assistant Inspector General for Audits

SUBJECT: *The Commonwealth of the Northern Mariana Islands'  
Management of Homeland Security Grant Program Awards for  
Fiscal Years 2009 Through 2011*

Attached for your action is our final report, *The Commonwealth of the Northern Mariana Islands' Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011*. We incorporated the formal comments from the Office of Policy, Program Analysis and International Affairs and the Commonwealth of the Northern Mariana Islands in the final report.

The report contains nine recommendations aimed at improving the overall effectiveness of the Commonwealth of the Northern Mariana Islands' management of State Homeland Security Program grants. Your office concurred with all of the recommendations. Based on information provided in your response to the draft report, we consider recommendations 2 through 5 closed, and recommendations 7 and 8 resolved and open. Once your office has fully implemented the recommendations, please submit a formal closeout letter to us within 30 days so that we may close the recommendation(s). The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions and of the disposition of any monetary amounts.

Recommendations 1, 6, and 9 remain unresolved. As prescribed by the *Department of Homeland Security Directive 077-01, Follow-Up and Resolutions for Office of Inspector General Report Recommendations*, within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include responsible parties and any other supporting documentation necessary to inform us about the current status of the recommendation.



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Please email a signed PDF copy of all responses and closeout requests to [OIGAuditsFollowup@oig.dhs.gov](mailto:OIGAuditsFollowup@oig.dhs.gov). Until your response is received and evaluated, recommendations 1 and 6 will be considered open and unresolved.

Consistent with our responsibility under the *Inspector General Act*, we are providing copies of our report to appropriate congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact John E. McCoy II, Deputy Assistant Inspector General for Audits, at (202) 254-4100.

Attachment



September 23, 2013

Ms. Anne L. Richards  
Assistant Inspector General for Audits  
Office of Inspector General  
U.S. Department of Homeland Security  
245 Murray Drive, S.W., Building 410  
Washington, DC 20528

Dear Ms. Richards,

Williams, Adley & Company, LLP performed an audit of the Commonwealth of the Northern Mariana Islands' (CNMI) management of the Department of Homeland Security's State Homeland Security Program grants for fiscal years 2009 through 2011. The audit was performed in accordance with our Task Order No. TPDFIGBPA100008, dated September 24, 2012. This report presents the results of the audit, and includes recommendations to help improve the CNMI's management of the audited State Homeland Security Program grants.

Our audit was conducted in accordance with applicable *Government Auditing Standards*, 2011 revision. The audit was a performance audit, as defined by Chapter 2 of the *Standards*, and included a review and report on program activities with a compliance element. Although the audit report comments on costs claimed by the CNMI, we did not perform a financial audit, the purpose of which would be to render an opinion on CNMI's financial statements, or the funds claimed in the Financial Status Reports submitted to the Department of Homeland Security.

We appreciate the opportunity to have conducted this audit. Should you have any questions or need further assistance, please contact us at (202) 371-1397.

Sincerely,

A handwritten signature in cursive script that reads 'Charbet M. Duckett'.

Charbet M. Duckett, CPA, CGFM  
Partner



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### Abbreviations

BSIR	Biannual Strategy Implementation Report
CBRNE	Chemical, Biological, Radiological, Nuclear, and Explosive
CNMI	Commonwealth of the Northern Mariana Islands
DHS	Department of Homeland Security
FEMA	Federal Emergency Management Agency
FY	fiscal year
HSEM	Homeland Security and Emergency Management
HSGP	Homeland Security Grant Program
OIG	Office of Inspector General
SAA	State Administrative Agency
SHSP	State Homeland Security Program
SPR	State Preparedness Report
SOP	standard operating procedures
THIRA	Threat and Hazard Identification and Risk Assessment



## **Executive Summary**

Public Law 110-53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, requires the Department of Homeland Security (DHS), Office of Inspector General (OIG), to audit individual States' and territories' management of State Homeland Security Program grants. This report responds to the reporting requirement for the Commonwealth of the Northern Mariana Islands and its State Homeland Security Program grants.

The objectives of the audit were to determine if the Commonwealth of the Northern Mariana Islands distributed and spent State Homeland Security Program grant funds (1) effectively and efficiently and (2) in compliance with applicable Federal laws and regulations. We also addressed the extent to which grant funds enhanced the Commonwealth of the Northern Mariana Islands' ability to prevent, prepare for, protect against, and respond to natural disasters, acts of terrorism, and other man-made disasters. The audit included a review of approximately \$4.1 million in State Homeland Security Program grants awarded to the Commonwealth of the Northern Mariana Islands during fiscal years 2009 through 2011.

In most instances, the Commonwealth of the Northern Mariana Islands spent grant funds in accordance with applicable Federal laws and regulations. However, we identified several areas in which the Federal Emergency Management Agency (FEMA) and the Commonwealth of the Northern Mariana Islands can improve its management of State Homeland Security Program grants. Specifically, the Commonwealth of the Northern Mariana Islands needs to revise its State homeland security strategy to include measurable objectives with realistic target dates for completion, perform periodic assessments of improved preparedness, and retain documentation for its vulnerability assessments. The Commonwealth of the Northern Mariana Islands also needs to maintain supporting documentation for travel expenses and to report financial and performance information timely.

As a result of the issues discussed in the report, the Commonwealth of the Northern Mariana Islands could not fully assess whether State Homeland Security Program funding enhanced its preparedness and security. These issues existed because FEMA and the Commonwealth of the Northern Mariana Islands did not provide sufficient guidance, written policies and procedures, and oversight of the grant process. Our nine recommendations call for FEMA to initiate improvements which, when implemented, should help strengthen program management, performance, and oversight. FEMA and the Commonwealth concurred with all of the recommendations. Written comments to the draft report are incorporated as appropriate and are included in appendix B.



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### Background

DHS provides Federal funding through the Homeland Security Grant Program (HSGP) to help State and local agencies enhance capabilities to prevent, protect against, respond to, and recover from terrorist attacks and major disasters. Within DHS, FEMA is responsible for administering the HSGP. To support preparedness, FEMA develops policies, ensures that adequate plans exist and are validated, defines capabilities required to address threats, provides resources and technical assistance to States, and synchronizes preparedness efforts throughout the Nation. The State Homeland Security Program (SHSP) grant is one element of the HSGP, designed to fund a wide range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration costs. Appendix C contains a detailed description of the interrelated grant programs that constitute the HSGP.

HSGP guidance requires the Governor of each State and Territory to designate a State Administrative Agency (SAA) to apply for and administer grant funding awarded under the HSGP. The SAA is the only entity eligible to apply for HSGP funds. The SAA is responsible for managing the grant programs in accordance with established Federal guidelines. The Governor of the Commonwealth of the Northern Mariana Islands (CNMI) designated the CNMI Office of Homeland Security as the State Administrative Agency. The SAA has recently merged with the Office of Emergency Management and is now called Homeland Security and Emergency Management (HSEM). The HSEM organization is depicted in Appendix D.

During fiscal years (FY) 2009, 2010, and 2011, FEMA awarded the CNMI SHSP grant funds totaling approximately \$4.1 million. Due to the relatively small size of the Territory, CNMI was not required to subgrant funds to local jurisdictions.

Appendix A contains details on the audit's objectives, scope, and methodology.

### Results of Audit

In most instances, the CNMI spent SHSP grant funds in compliance with applicable Federal laws and regulations. However, we identified areas in which FEMA and CNMI can improve management of SHSP grant programs:

- Strategic planning,
- Financial and progress reporting, and
- Travel expense documentation.



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As a result, CNMI (1) could not fully assess whether SHSP funding enhanced its preparedness and security; and (2) may have hampered its and FEMA's ability to effectively and efficiently monitor the grant expenditures. Also, we question travel costs amounting to \$17,002.

#### **State Homeland Security Program Strategic Planning and Performance Measurement**

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CNMI's process for strategic planning contains weaknesses that minimize the program's effectiveness. Specifically:

- State Homeland Security Strategy is not current;
- Strategic goals and objectives are not specific or measurable;
- Effectiveness of the State Homeland Security Grant Program was not measured; and
- Insufficient support for threats, risks, and vulnerabilities data was not retained.

Consequently, CNMI was unable to demonstrate improvements to its approach to hazards of all types as funded by Federal grant funds, and did not have a basis for measuring improvements in its preparedness and response capabilities.

#### **State Homeland Security Strategy Is Not Current**

CNMI does not have a current State Homeland Security Strategy. HSEM has not updated the CNMI State Homeland Security Strategy since February 6, 2009. The strategy was developed with the assistance of a contractor and approved by the CNMI Homeland Security Advisor in FY 2009. The strategy contains outdated objectives and a Plan of Action and Milestones process that is not currently in use. Because the strategy was not revised, the objectives and steps in the strategy do not necessarily reflect the current objectives of CNMI's Homeland Security Grant Program, which are focused on sustainment.

The State Homeland Security Strategy serves as the basis for requesting funds. Funds received as part of the SHSP were provided for the purpose of implementing the goals, objectives, and steps contained within the approved strategy. The DHS *State and Urban Area Homeland Security Strategy Guidance on Aligning Strategies with the National Preparedness Goal* (2005) states that the State and Urban Areas Homeland Security Strategies should have strong foundations that support an ongoing process of review and refinement as new



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lessons are learned, new priorities are realized, and new homeland security guidance is released.

Also the Homeland Security Grant Program Guidance and Application Kit recommends revising the State Homeland Security Strategy once every two years. This will ensure that existing goals and objectives reflect all FEMA mission areas and the National Priorities, implement the whole community approach to emergency planning and management to address the concerns and needs of local government, and reflect existing citizen preparedness efforts. In order to ensure that spending is congruent with national goals and current threats to and needs of the Territory, CNMI should have a process in place to review, revise, and update the State Homeland Security Strategy regularly.

The Strategy--unchanged since FY 2009--was approved by FEMA in FY 2012 with no changes and including references to meetings held in 2007 and an upcoming 2009 assessment of critical infrastructure. FEMA stated that they obtain information about updates in CNMI's HSGP through annual investment justifications that describe the equipment, trainings, and programs for which the grant funds are to be used. However, this methodology had shortcomings. The investment justifications for FY 2009 and FY 2011 are tied to objectives in the Strategy, but the investment justifications for FY 2010 are not. While annual investment justifications may provide some important information regarding the strategy of CNMI, they do not provide a cohesive plan and measurable objectives like the Strategy is designed to do.

For example, in the FY 2010 Investment Justification, there are 13 investments each with its own description, funding request, and milestones. However, there is no overview that ties the investments together in a cohesive package, nor do the investments provide measurable objectives.

To its credit, the CNMI State Homeland Security Strategy provided for an evaluation plan to conduct periodic organizational reviews, and updates, on State Homeland Security Strategy objectives and goals, as well as the State Preparedness Report, Investment Justification Package initiatives, Emergency Operation Plan, and other Preparedness documents.

However, because the evaluation plan was not implemented, there are no current, relevant goals and objectives, and implementation steps to accomplish those objectives. In addition, CNMI cannot be assured that actual steps performed are in line with the objectives, goals, and vision of the HSGP.



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### **Strategic Goals and Objectives are not Specific or Measurable**

The CNMI State Homeland Security Strategy contains many objectives that are not specific, are non-measurable, and are outdated or missing target completion dates. Consequently, the strategic goals and objectives in CNMI's State Homeland Security Strategy do not provide an adequate basis for measuring progress.

The DHS *State and Urban Area Homeland Security Strategy Guidance on Aligning Strategies with the National Preparedness Goal*, dated July 22, 2005, states that a comprehensive strategy should contain both broad based, long term goals and corresponding short term objectives that address areas of prevention, protection, response, and recovery enhancements within the State or Urban Area. The guidance also states that an objective sets a tangible and measurable target level of performance over time against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. An objective should be:

- Specific, detailed, and focused - helping to identify what was to be achieved and accomplished;
- Measurable - quantifiable, providing a standard for comparison, and identifying a specific achievable result;
- Achievable - the objective is not beyond a State, region, jurisdiction, or locality's ability;
- Results oriented - identifies a specific outcome; and
- Time limited - a target date exists to identify when the objective will be achieved.

Table 1 includes examples where CNMI's Strategy contained objectives that did not specifically identify what was to be achieved or accomplished, did not include a timeline, or did not provide a standard for comparison or measurement.



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**Table 1: Examples of State Homeland Security Strategy Shortcomings**

<b>Goal 2:</b>	<b>Improve current Regional Preparedness planning.</b>
<i>Objective 2.A:</i>	<i>Include, as part of the CNMI Preparedness Plan review and update, potential Jurisdictional Regional Collaboration.</i>
Step 2.A.1:	The CNMI Office of Homeland Security will lead and coordinate this effort.
Step 2.A.2:	The Office of Homeland Security Project Manager will coordinate with various CNMI Department/Agency, stakeholders, and appropriate private sector entity, and other organizations to identify potential jurisdictional regional collaboration issues.
Step 2.A.3:	Integrate this process into the overall Preparedness plans, policies, and procedures Plan of Action and Milestones.
Step 2.A.4:	Start small; identify and test regional collaboration for one or two specific issues. Build on the success of these initial issues until full, realistic jurisdictional regional collaboration is realized.
<b>Goal 6:</b>	<b>Enhance CNMI Exercise Program</b>
<i>Objective 6.A:</i>	<i>Update, enhance, implement, and manage CNMI exercise program</i>
Step 6.B.1:	The CNMI Office of Homeland Security Exercise Director will lead and coordinate this effort.
Step 6.B.2:	The Exercise Director will develop a Plan of Action and Milestones to address all issues related with this initiative.
Step 6.B.3:	Ensure Homeland Security Exercise and Evaluation Program (HSEEP) compliance.
Step 6.B.4:	Implement the updated CNMI Exercise Program.

Source: CNMI Homeland Security Strategy FY 2009

FEMA officials have not required the HSEM to update its strategy regularly because they do not believe this is a requirement of the HSGP, but rather a suggestion. Additionally, FEMA officials obtain their updates on the CNMI’s strategy through annual submission of investment justifications. Although the investment justification can provide useful information regarding CNMI’s proposed strategy, they do not provide the cohesive and measurable objectives that the State Homeland Security Strategy is designed to provide. Although the investment justifications for each year do provide anticipated completion dates for milestones for each project, the investment justifications submitted by HSEM do not contain specific objectives that can be used to measure improved preparedness and the success of the program.

**Effectiveness of the State Homeland Security Grant Program Was Not Measured**

HSEM does not track improved preparedness, gaps, deficiencies, or excesses of the Homeland Security Grant Program. This occurred because HSEM did not



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establish baselines in the State Homeland Security Strategy from which to measure improved preparedness. As illustrated in the examples above, the Strategy does not provide the current level or what CNMI wants to achieve in an identified timeframe. For example Objective 6A should have indicated the number or percentage of CNMI first responder personnel already trained as of 2009 and the training goal in terms of number or percentage of personnel and the estimated completion date.

Also, although HSEM regularly discusses preparedness, risks, and needs of CNMI, it does not have measurable metrics to track or document the improved preparedness. The HSEM's Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) Weapons task force meets quarterly to discuss risks and preparedness. The task force has also met to prepare documents such as the Multi-Year Training and Exercise Plan and the State Preparedness Report in 2012 as a way to discuss preparedness with stakeholders. However, HSEM does not track nor document its improved preparedness discussions nor compare its preparedness versus a baseline.

Measuring improved preparedness allows HSEM, FEMA, and DHS to obtain an accurate view of the outcomes of the program. Without these measurements, FEMA and DHS may not have enough meaningful information to determine the impact of the program, which may affect their ability to report outcomes under the *Government Performance and Results Act of 1993* and submit its National Preparedness Report as required under Presidential Policy Directive/PPD-8.

Although HSEM prepared after-action reports as a result of exercises and provided some level of assessment, no training statistics were collected and analyzed to determine the level or impact on preparedness. Training is discussed informally and anecdotal responses are provided by participants as part of trip reports, but this information is not compiled in a comprehensive manner.

### **Insufficient Support Not Retained for Threats, Risks, and Vulnerabilities Data**

HSEM appears to have evaluated the threat and vulnerabilities to measure the needs of CNMI. However, HSEM does not have a proper retention policy to maintain documentation that supports the source of the threat, risks, and vulnerability data. As a result, not having proper documentation could make the evaluation process more difficult in the event of turnover of HSEM staff.

The members of the HSEM's CBRNE task force meet quarterly to go over threats, risks, vulnerabilities, and the preparedness of CNMI. HSEM's threat and



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vulnerability reports were compiled by the various CBRNE members representing several agencies within the government of CNMI, Federal entities and community stakeholders. Based on the conclusions reached in the meetings and any additional research performed, the HSEM Planner updated critical documents such as the State Preparedness Report, and the Emergency Operations Plan. HSEM was unable to produce documentation of the CBRNE task force meetings or the sources of their data. Per HSEM, the meetings usually resulted in direct edits to the documents which were later sent to the participants for concurrence.

Although HSEM appears to have evaluated the threat and vulnerabilities to measure the needs of CNMI, HSEM does not have a proper retention policy to maintain documentation that supports the source of this data. Not having proper documentation could make the evaluation process more difficult in the event of turnover of HSEM staff. Proper documentation would allow for continuity and would clarify areas of responsibility within HSEM.

Not having written policies and procedures, as well as high turnover within HSEM, contributes to issues in its grant management practices. HSEM currently does not have policies and procedures for the strategic planning, measurement, and documentation processes, which negatively impacts its ability to update its State Homeland Security Strategy and to assess improved preparedness, gaps, excesses, and deficiencies of its implementation of the State Homeland Security Grant Program.

Insufficient documentation limits FEMA's ability to determine the accuracy of reported risk and vulnerability data and could make the evaluation process more difficult in the event of turnover of HSEM staff.

In April 2012, FEMA required State and local governments receiving FEMA preparedness grants to complete a Threat and Hazard Identification and Risk Assessment (THIRA) by December 31, 2012. The THIRA provides a comprehensive approach for identifying and assessing risks and associated impacts, using the core capabilities identified in the National Preparedness Goal. In addition to the THIRA, States and territories receiving FEMA preparedness grants are required to annually submit a State Preparedness Report. FEMA officials state that THIRA results and the State Preparedness Report will provide a quantitative summary of preparedness. However, we did not review the THIRA process because it was not within the scope of our review. See appendix E for more information about the THIRA.



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### Recommendations

We recommend that the FEMA Assistant Administrator, Grant Programs Directorate:

#### Recommendation #1:

Advise HSEM to develop formal written policies and procedures for:

- Updating its strategy to reflect current objectives of CNMI's grant program, and
- Establishing goals, objectives, and implementation steps.

#### Recommendation #2:

Require HSEM to implement procedures to regularly evaluate, assess, and revise the State Homeland Security Strategy.

#### Recommendation #3:

Require HSEM to update the State Homeland Security Strategy to:

- Reflect current goals, objectives, steps, timeframes, and measurements; and
- Contain specific, measurable, and time-limited goals and objectives that would serve as the baseline to measure improved preparedness.

#### Recommendation #4:

Require HSEM to develop and implement a system of internal controls that would allow HSEM to routinely gather quantitative and qualitative performance data.

#### Recommendation #5:

Require HSEM to perform regular analysis of the gaps, excesses, and deficiencies of the CNMI's strategy and preparedness.

#### Recommendation #6:

Require HSEM to retain sources of information and documentation used to develop and compile threat and hazard information.



### **Management Comments and Auditor Analysis**

**Management comments to recommendation 1.** At our exit conference with FEMA to discuss the findings and recommendations as presented in the draft report, we agreed to separate the third bullet in recommendation 1 into a distinct recommendation. This newly created recommendation 6 will permit FEMA to effectively address potential corrective actions. We have also relabeled the subsequent recommendations 6 through 8 as 7 through 9.

FEMA and CNMI concurred with the recommendations. FEMA did not specifically address recommendations 1 or 6. These recommendations were intended to ensure policies and procedures were in place to assist HSEM in executing its grant management functions and retain supporting documentation. The recommendations will remain unresolved and open until FEMA provides suitable corrective action plans and target completion dates.

Regarding recommendations 2 through 5, according to FEMA, it has established and implemented a system to help states, territories, and urban areas establish measurable goals and objectives that will enable them to systematically measure improvements in capabilities and preparedness. The National Preparedness Goal and the National Preparedness System serves as the framework for assessing grant effectiveness. FEMA has developed and is implementing performance assessments that measure progress toward achieving the Goal. The THIRA will be used to create a baseline and targets for FY 2013 and beyond. FEMA has also redesigned the State Preparedness Report (SPR) to help states demonstrate and track preparedness improvement over time. The SPR is a standardized capability assessment that compares the THIRA targets to current capability, and documents any gaps that exist. Finally, the use of the THIRA, SPR and the investment justifications methodology provides the goals and assessment of progress against those goals.

According to FEMA, CNMI has submitted its FY 2012 THIRA and SPR, and indicated in its FY 2013 application that its investments target a wide range of activities that align with the gaps outlined in the FY 2012 THIRA and SPR.

We consider FEMA's and CNMI's actions responsive to the intent of recommendations 2 through 5. These recommendations are considered resolved and closed.



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**Financial and Progress Reporting**

CNMI did not always submit quarterly Federal Financial Reports or Biannual Strategy Implementation Reports timely as required by the grant award and financial grant guidance. Consequently, the ability to effectively and efficiently monitor the grant expenditures for CNMI could be hampered by the untimely submission of the financial and progress reporting.

The CNMI is required by the grant award and grant guidance to submit quarterly Federal Financial Reports and biannual progress reports (Biannual Strategy Implementation Reports, or “BSIR”). These reports are due within 30 days of the end of the reporting period.

Of the 27 Federal Financial Reports submitted by HSEM through September 30, 2012 for HSGP grants for FYs 2009 through 2011, four were submitted late as summarized in table 2:

**Table 2: Late Submission of Federal Financial Reports**

Grant Year	To	Submission Due Date	Actual Submission Date	Days Overdue
2009	9/30/2009	10/30/09	1/20/10	82
	9/30/2011	10/30/11	11/2/11	3
2010	9/30/2011	10/30/11	11/2/11	3
2011	9/30/2011	10/30/11	1/23/12	85

Source: DHS OIG Analysis of Federal Financial Reports

According to the CNMI Department of Finance, the Federal Financial Reports for the HSGP 2009 and 2010 for the reporting period of July 1 to September 30, 2011 were submitted three days late due to no available staff to process the reports. For the initial reports for HSGP 2009 and HSGP 2011, the grant had not been uploaded in the Payment and Reporting System. The grant was not established until January 20, 2010 and January 23, 2012, respectively.

Many BSIRs were not submitted at all. Out of the 12 BSIRs that should have been submitted for HSGP FYs 2009 through 2011, only 6 were submitted. The missing BSIRs are as follows:

- Grant Year 2009 – December 2011
- Grant Year 2010 – June 2011, December 2011, and June 2012
- Grant Year 2011 – December 2011, and June 2012



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HSEM did not have a proper system or policies and procedures in place to ensure that BSIRs were submitted within the 30 day requirement. In addition, we noted that FEMA officials have not emphasized the submission of missing or late BSIRs.

The quarterly Federal Financial Reports and biannual BSIRs are designed to provide DHS and FEMA with financial and programmatic information about the grant program that can be used to monitor the implementation of the program. Therefore, the ability to effectively and efficiently monitor the grant expenditures for CNMI could be hampered by the untimely submission of the Federal Financial Reports and non-submission of the BSIRs. Also, when Federal Financial Reports and BSIRs are not submitted timely, the grant award states that CNMI could be prevented from drawing down funds while those Federal Financial Reports and BSIRs are delinquent. This could impact CNMI's ability to procure goods and services necessary for its SHSP operations.

### **Recommendations**

We recommend that the FEMA Assistant Administrator, Grant Programs Directorate:

#### **Recommendation #7:**

Require HSEM to develop and update, as necessary, policies, procedures and controls to ensure timely submission of all reports in accordance with the grant guidelines in conjunction with Department of Administration.

#### **Recommendation #8:**

Obtain all late BSIR submissions, enforce the Federal Financial Report and BSIR submission requirements, and provide technical assistance as needed to facilitate timely submission.

### **Management Comments and Auditor Analysis**

FEMA and CNMI concurred with the recommendations. FEMA will require HSEM to develop a handbook or standard operating procedures (SOP) within 180 days, will work with HSEM on the SOP's design and development, and will ensure that reporting requirements are included in the financial and programmatic SOP. FEMA will require HSEM to submit all outstanding BSIR submissions within 90 days.



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We consider FEMA’s actions responsive to the intent of recommendations 7 and 8. These recommendations are considered resolved and will remain open until FEMA provides evidence of receipt of all BSIRs and development and implementation of a new SOP and staff guidance.

**Travel Expense Documentation**

HSEM was not able to provide adequate support for the per diem and other travel costs totaling \$17,002 that were reimbursed from SHSP grant funds. Therefore, we question these disbursements.

The CNMI did not have supporting documents for several travel disbursements reimbursed by the SHSP grant. The CNMI could not support costs claimed for 15 travel disbursements that totaled \$17,002. Additionally, there were no documents supporting costs for per diem, housing allowance claimed, nor the refund of per diem provided when course registration included housing and meals.

**Table 3: Travel Disbursements Without Sufficient Documentation**

Grant Year	Total Disbursements Tested	Disbursements with Insufficient Support	Unsupported Amount
2009	25	5	\$6,593
2010	32	1	\$1,160
2011	28	9	\$9,249
Totals	85	15	\$17,002

Source: DHS OIG Disbursement Testing

Code of Federal Regulations Title 44 Part 13.20(b)(6), *Source documentation*, requires that accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.

Although HSEM provided travel authorizations, they were not able to locate the support for the per diem and other costs totaling \$17,002 that were reimbursed from SHSP grant funds. Therefore, we question these disbursements in the amount of \$17,002.



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### **Recommendation**

We recommend that the FEMA Assistant Administrator, Grant Programs Directorate:

#### **Recommendation #9:**

Require HSEM to either provide support for, or repay, the SHSP disbursements in the amount of \$17,002.

#### **Management Comments and Auditor Analysis**

FEMA and CNMI concurred with the recommendation. FEMA will require HSEM to provide all related source documentation for the questioned travel and will review to ensure they meet allowability criteria.

We consider FEMA's actions responsive to the intent of recommendation 9. However, this recommendation will remain unresolved and open until FEMA provides a timetable for completion.



## Appendix A

### Objectives, Scope, and Methodology

DHS 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 provides the results of our work to determine the plans developed by CNMI to improve preparedness and response to hazards of all types, the goals set within those plans, the measurement of progress towards the goals, and the assessments of performance improvement that result from this activity. Further, the scope included the assessment of these activities within the context of risk to determine if CNMI's plans produced strategic performance improvements related to the highest areas of risk rather than merely producing improvements in a broader sense.

Together, the entire Homeland Security Grant Program and its five interrelated grant programs fund a range of preparedness activities, including planning, organization, equipment purchase, training, exercises, and management and administration costs. Because of the interrelationship of these grant programs, all were considered when evaluating the planning cycle and the effectiveness of the overall grant program. However, only State Homeland Security Program funding, and equipment and programs supported by the grant funding, were reviewed for compliance. The scope of the audit included the State Homeland Security Program grant awards for FYs 2009, 2010, and 2011, as shown in table 4:

**Table 4: SHSP Awards to CNMI FYs 2009 through 2011**

Grant Program	FY 2009	FY 2010	FY 2011	Total
SHSP	\$1,430,000	\$1,469,600	\$1,157,680	\$4,057,280

Source: FEMA

We visited the State Administrative Agency, the Homeland Security and Emergency Management. The team reviewed a statistical sample of the State Homeland Security Program grant's expenditures representing 43 percent of the dollar value expended for all grant years to determine the sufficiency of internal controls. CNMI did not subgrant any funds.

We conducted this performance audit between October 2012 and April 2013, pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted



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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 upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objectives.

Although this audit included a review of costs claimed, we did not perform a financial audit of those costs. This was a performance audit as defined by Chapter 2 of the *Government Auditing Standards*, and included a review and report of program activities with a compliance element.



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Appendix B  
Management Comments to the Draft Report

U.S. Department of Homeland Security  
Washington, DC 20472



FEMA

AUG 01 2013

MEMORANDUM FOR: Anne L. Richards  
Assistant Inspector General for Audits (OIG)  
Department of Homeland Security

FROM: *David J. Kaufman*  
Associate Administrator for  
Policy, Program Analysis and International Affairs  
Federal Emergency Management Agency (FEMA)

SUBJECT: FEMA's Response to OIG-12-123-AUD-FEMA Draft Report:  
"The Commonwealth of the Northern Mariana Island's [sic]  
Management (CNMI) of State Homeland Security Program  
(SHSP) Grants Awarded During Fiscal Years 2009-2011".

Thank you for the opportunity to review and comment on OIG-12-123-AUD-FEMA Draft Report: "The Commonwealth of the Northern Mariana Island's [sic] Management of State Homeland Security Program Grants Awarded During Fiscal Years 2009-2011". The draft report contains eight (8) recommendations for which FEMA concurs with all 8 recommendations. FEMA has provided a consolidated response for recommendations 1-5.

**OIG Recommendation 1:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate advise Office of Homeland Security and Emergency Management (OHSEM) to develop formal written policies and procedures for:

- Updating its strategy to reflect current objectives of CNMI's grant program.
- Establishing goals, objectives, and implementation steps; and
- Retaining sources of information and documentation used to develop and compile threat and hazard information.

**FEMA Response to Recommendations 1:** Concur. (See consolidated response below for recommendations 1-5)

**OIG Recommendation 2:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require OHSEM to implement procedures to regularly evaluate, assess, and revise the State Homeland Security Strategy.

**FEMA Response to Recommendations 2:** Concur. (See consolidated response below for recommendations 1-5)

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**OIG Recommendation 3:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require OHSEM to update the State Homeland Security Strategy to:

- Reflect current goals, objectives, steps, timeframes, and measurements;
- Contain specific, measurable, and time-limited goals and objectives that would serve as the baseline to measure improved preparedness

**FEMA Response to Recommendations 3:** **Concur.** *(See consolidated response below for recommendations 1-5)*

**OIG Recommendation 4:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require OHSEM to develop and implement a system of internal controls that would allow OHSEM to routinely gather quantitative and qualitative performance data.

**FEMA Response to Recommendations 4:** **Concur.** *(See consolidated response below for recommendations 1-5)*

**OIG Recommendation 5:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require OHSEM to perform regular analysis of the gaps, excesses, and deficiencies of the CNMI's strategy and preparedness.

**FEMA Consolidated Response to Recommendations 1, 2, 3, 4 and 5:** **Concur.** The OIG has recommended that FEMA help states, territories and urban areas establish measurable goals and objectives that will enable them to systematically measure improvements in first responder capabilities and statewide preparedness. FEMA has established and implemented a system to do exactly that, as described below.

FEMA has made substantial progress since the issuance of OIG-12-123-FEMA Draft Report "The Commonwealth of the Northern Mariana Island's [sic] Management of State Homeland Security Program Grants Awarded During Fiscal Years 2009–2011". Among other changes, the National Preparedness Goal (the Goal) and the National Preparedness System now serve as the framework for assessing grant effectiveness. FEMA's strategy for developing metrics and assessing grant performance begins with the Goal.

The Goal defines the core capabilities necessary to prepare for the threats and hazards that pose the greatest risk to the security of the Nation; this includes concrete, measurable objectives to manage those risks. The Goal's capability targets provide concrete statements of the Nation's requirements in each core capability.

**Measuring Grant Effectiveness**

As part of the National Preparedness System, FEMA has developed and is implementing performance assessments that measure progress toward achieving the Goal. FEMA's strategy is to base assessments on the principles that the Nation needs to understand existing risks, use those risks to determine required capabilities, assess current capability levels against those requirements, and track its progress in closing identified capability gaps.



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In 2012, FEMA released a consistent methodology for determining risks in the Comprehensive Preparedness Guide 201: Threat and Hazard Identification and Risk Assessment (THIRA) Guide (CPG-201). CPG-201 details a five-step process jurisdictions can use to achieve desired outcomes and capability targets for each of the core capabilities. This approach allows a jurisdiction to establish its own capability targets based on the risks it faces.

On December 31, 2012, states, territories, and major urban areas receiving Homeland Security Grant Program (HSGP) funds were required to submit their THIRAs to FEMA. Once each jurisdiction has determined capability targets through the THIRA process, it estimates its current capability levels against those targets.

Also in 2012, states and territories were required to submit State Preparedness Reports (SPRs) to FEMA. The THIRA and SPR processes are scalable to allow sub-jurisdictions, sub-grantees and subject matter experts to provide input to the state or territory. Taken together, the THIRA results and the SPR identify capability needs and gaps. The THIRA and SPR results highlight gaps in capability and the progress of grantees in closing those gaps over time. FEMA reports the results of the capability assessments annually in the National Preparedness Report (NPR).

#### **Sustaining, Building and Delivering Capabilities**

Having estimated capability requirements, the next component of the National Preparedness System is to build and sustain capabilities. This step ties grant investments directly to needs and shortfalls. Grantees address documented capability requirements and gaps in their grant applications. In the Investment Justifications (IJ) submitted in the grant application, grantees must specifically identify the core capability or capabilities, the priority of the core capability as well as the capability gaps noted in their SPR that investment intends to address.

In addition, the grantee must identify the specific outcome(s) that the investment will yield. FEMA verifies completion of the investment/project through its programmatic monitoring and spending on the investment through the Biannual Strategy Implementation Report (BSIR), also a tool used in the monitoring process. Since the period of performance for the Homeland Security Grant Program is two years, a time limit is set for completion of the project once it is funded.

FEMA addressed the OIG recommendation for States to establish SMART goals and objectives that will enable States and Territories to systematically measure improvements in first responder capabilities and statewide preparedness by requiring states to use a set of tools including the THIRA, SPR, and IJ's. Strategy updates are encouraged but not required as the THIRA, SPR and IJ methodology provide the goals and assessment of progress against those goals.

Finally, CPG 201: Threat and Hazard Identification and Risk Assessment Guide Supplement 1: Toolkit provides all the required templates to complete the THIRA process including information and documentation used to develop and compile threat and hazard information. As the THIRA will be an annual iterative process, subsequent iterations will build on the documents from previous years.



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CNMI has submitted their FY 2012 THIRA and SPR. In their FY 2013 Homeland Security Grant Program application, CNMI indicated that their investments target a wide range of activities from equipment purchases to full scale exercises that align with gaps outlined in the FY 2012 THIRA and SPR. Further, in their Law Enforcement and First Responder Enhancement investment, CNMI stated that vulnerabilities documented in the latest THIRA and SPR will be the guiding documents for prioritizing projects under this investment.

FEMA believes that use of the THIRA, SPR and IJ satisfies the intent of these recommendations and requests that they be closed.

**OIG Recommendation 6:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require OHSEM to develop and update, as necessary, policies, procedures and controls to ensure timely submission of all reports in accordance with the grant guidelines in conjunction with Department of Administration.

**FEMA Response to Recommendation 6: Concur.** FEMA will require within 180 days of the date of the final report that the OHSEM develop a handbook for staff that can be used as a guide or Standard Operating Procedure (SOP), which will include policies and procedures to ensure all required reports are submitted on time. The guide will be designed as a hand off document new staff or existing staff can use to guide them through the various financial and programmatic reporting requirements. The FEMA Program Analyst (PA) will work closely with CNMI in its design and development.

FEMA believes this action will satisfy the intent of the recommendation and the recommendation should remain resolved and open pending the submission of a CNMI Homeland Security Grant Program financial and programmatic reporting SOP.

**OIG Recommendation 7:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate obtain all late BSIR submissions, enforce the Federal Financial Report and BSIR submission requirements and provide technical assistance as needed to facilitate timely submission.

**FEMA Response to Recommendation 7: Concur.** FEMA will ensure that CNMI completes this task by requiring the State Administrative Agency (SAA) to submit all outstanding BSIR submissions to GPD within 90 days of the date of the final report. The PA will also ensure that the SAA includes specific reporting requirements for the BSIR reports in the proposed, CNMI Homeland Security Grant Program financial and programmatic reporting SOP.

FEMA believes these steps will satisfy the intent of the recommendation and the recommendation should remain resolved and open pending implementation of new SOP and staff written guidance.

**OIG Recommendation 8:** We recommend that the FEMA Assistant Administrator, Grant Programs Directorate require OHSEM to either provide support for, or repay, the SHSP disbursements in the amount of \$17,002.



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**FEMA Response to Recommendation 8: Concur.** FEMA will request and review all related source documentation for the questioned travel to ensure it meets the allow ability criteria for staff to attend required trainings or planning meetings where travel is necessary. If it is determined the travel was not allowed, was unauthorized, or no source documentation exists, FEMA will initiate a debt collection for the amounts determined to be disallowed.

FEMA believes this satisfies the intent of the recommendation and it should remain open and resolved pending FEMA's final review and determination based on the source documentation CNMI provides.

Thank you again for the opportunity to comment on OIG-12-123-AUD-FEMA Draft Report: "The Commonwealth of the Northern Mariana Island's [sic] Management (CNMI) of State Homeland Security Program Grants Awarded During Fiscal Years 2009-2011" and for the work that you and your team have done to better inform us throughout this audit so that we may enhance the program's overall effectiveness. We look forward to your final report for this audit. Please direct any questions regarding this response to Gary McKeon, FEMA's Chief Audit Liaison, at 202-646-1308.



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COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS  
**HOMELAND SECURITY AND EMERGENCY MANAGEMENT**  
**OFFICE OF THE GOVERNOR**

Honorable Governor Eloy S. Inos  
Honorable Lt. Governor Jude U. Hofschneider

Marvin K. Seman, SAHSEM

July 18, 2013

Charbet Duckett  
Partner  
Williams-Adley  
1030 15th Street, NW, Suite 350 West  
Washington, DC 20005

From: Marvin K. Seman, Special Assistant for HSEM

Subject: OIG Audit FY 2009 – 2011 Draft Report Comments

Ms. Duckett:

On behalf of myself and the staff of CNMI Homeland Security and Emergency Management, I would like to extend sincere appreciation to you and the Williams Adley team for the valuable information and guidance gleaned throughout the course of your work with us. The draft report provided to us has been informative and will certainly play an important role in the improvement of our programs and processes, particularly as HSEM moves forward with its responsibility as the CNMI's all-hazards preparedness entity.

HSEM has completed review of the draft report of the CNMI's Office of the Inspector General audit findings dated June 2013 and finds no significant errors or omissions in the report. The findings were outlined as follows:

- 1. Strategic Planning and Performance Management – NO COMMENT**
  - State Homeland Security Strategy is not current;
  - Strategic goals and objectives are not specific or measurable;
  - Effectiveness of the State Homeland Security Grant Program was not measured; and
  - Support for threats, risks, and vulnerabilities data was not retained.
- 2. Performance and Financial Reporting – NO COMMENT**
  - 6 of 12 BSIRs were late
  - 4 of 27 FSRs were late
- 3. Travel Expense Documentation – NO COMMENT**

HSEM has begun to address the programmatic and financial findings documented in the report by improving existing internal processes and controls and creating them where there were none. Recommendations noted in the report and discussed during site visits are taken into account when refining our program.



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Marvin K. Seman, SAHSEM

HSEM has identified two minor points of clarification that should be incorporated into the final draft. First, the use of the abbreviation "OHSEM" and its expanded title should be revised to read "HSEM" or "Homeland Security and Emergency Management." Secondly, the organization chart included as Appendix D does not accurately reflect the HSEM structure. An updated copy of the chart will be provided immediately.

HSEM acknowledges that the report is a draft and looks forward to receiving a final version for review. Once completed, HSEM will formally document its corrective actions for the identified findings and provide copies to DHS/FEMA and your organization.

Should you have any questions, please contact me at [marvin.seman@gmail.com](mailto:marvin.seman@gmail.com) or at (670) 664 – 2216.

Thank you.

Sincerely,

Marvin K. Seman  
Special Assistant for HSEM



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## **Appendix C**

### **Description of the Homeland Security Grant Program**

The HSGP provides Federal funding to help State and local agencies enhance capabilities to prevent, deter, respond to, and recover from terrorist attacks, major disasters, and other emergencies. The HSGP encompasses several interrelated Federal grant programs that together fund a range of preparedness activities, including planning, organization, equipment purchase, training, and exercises, as well as management and administration costs. Programs include the following:

- **The State Homeland Security Program** provides financial assistance directly to each of the States and Territories to prevent, respond to, and recover from acts of terrorism and other catastrophic events. The program supports the implementation of the State Homeland Security Strategy to address identified planning, equipment, training, and exercise needs.
- **The Urban Areas Security Initiative** provides financial assistance to address the unique planning, equipment, training, and exercise needs of high-risk urban areas, and to assist in building an enhanced and sustainable capacity to prevent, respond to, and recover from threats or acts of terrorism and other disasters. Allowable costs for the urban areas are consistent with the SHSP. Funding is expended based on the Urban Area Homeland Security Strategies.

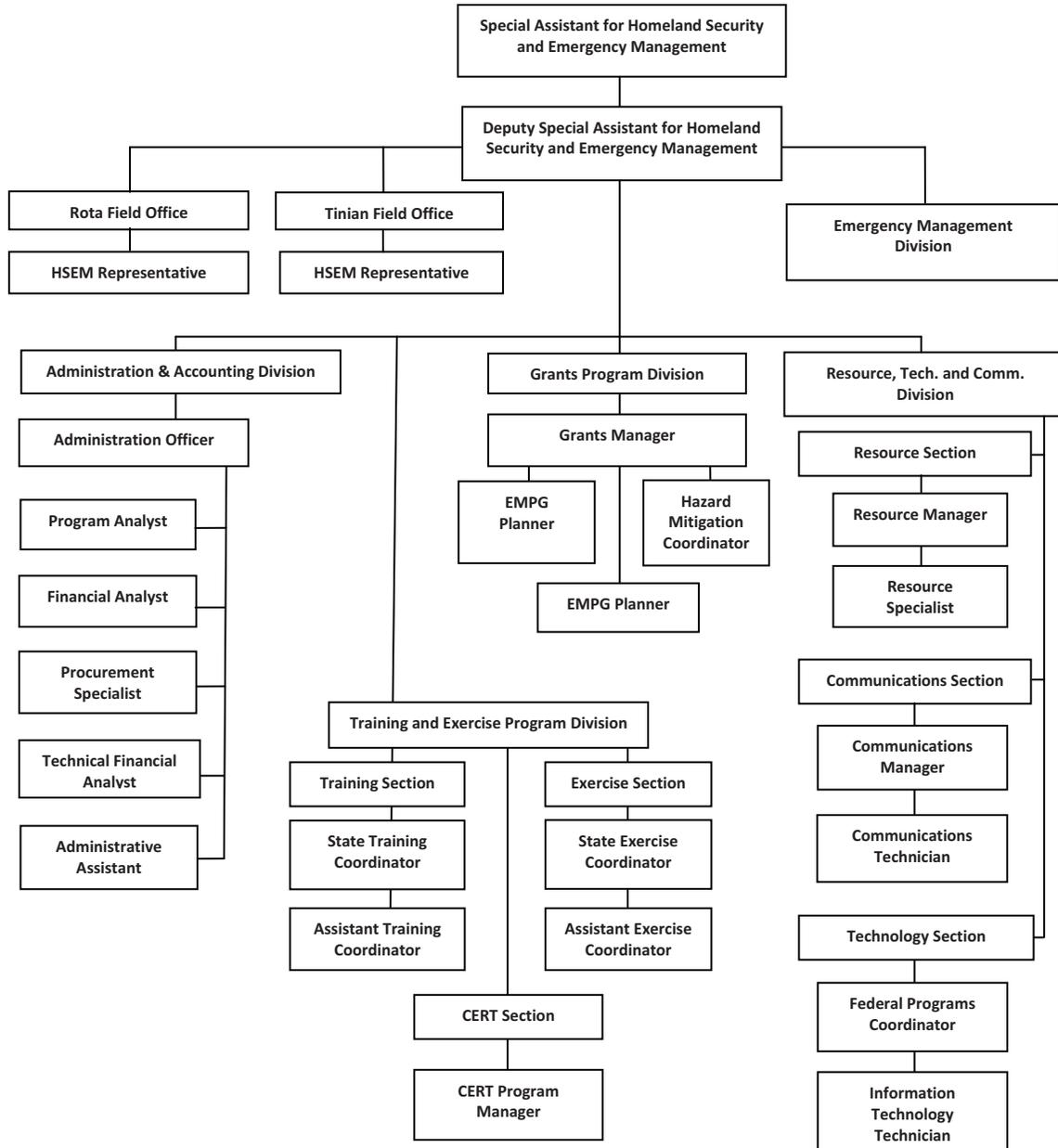
The HSGP also includes other interrelated grant programs with similar purposes. Depending on the fiscal year, these programs include the following:

- Metropolitan Medical Response System
- Citizen Corps Program
- Operation Stonegarden (beginning FY 2010)



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**Appendix D**  
**CNMI Homeland Security and Emergency Management**  
**Organization Chart**



Source: CNMI HSEM



## **Appendix E**

### **Threat and Hazard Identification and Risk Assessment**

The National Preparedness System establishes the process to define and achieve specific capability targets and meet the National Preparedness Goal. One of the six components of the National Preparedness System includes identifying and assessing risk. The Threat and Hazard Identification and Risk Assessment (THIRA) provides a comprehensive approach for identifying and assessing risks and associated impacts, using the core capabilities identified in the National Preparedness Goal and employing the following five-step process:

1. Identify threats and hazards;
2. Give threats and hazards context (assess vulnerability, how they affect the community);
3. Examine core capabilities using the threats and hazards (estimate consequences, impacts to the community);
4. Set capability targets; and
5. Apply the results (use results for planning and preparedness activities, identify means to deliver target level of capability).

THIRA submission is required of all 56 States and territories receiving HSGP and Emergency Management Performance Grant funds and 31 eligible UASIs. The first THIRA submission was due December 31, 2012. Subsequent submissions will be an annual performance requirement for FEMA preparedness grant awards.

In addition to the THIRA, States and territories receiving FEMA preparedness grants are required to annually submit a State Preparedness Report. FEMA officials state that THIRA results and the State Preparedness Report will provide a quantitative summary of preparedness, document current capabilities and potential shortfalls, and set priorities for addressing shortfalls. FEMA officials also state that the State Preparedness Report results will be used by the States to identify funding requirements and set priorities for subgrantee project applications. The grant application (investment justification) must demonstrate how proposed projects address gaps and deficiencies in delivering one or more core capabilities outlined in the National Preparedness Goal, and as FEMA officials state, address capability gaps reported in the State Preparedness Report.

FEMA officials said that the FY 2013 Homeland Security Grant Program funding announcement will require applicants to map proposed investments to specific core capabilities and capability gaps identified in the State Preparedness Reports, linking investments to actions that build and sustain capabilities aligned with the National Preparedness Goal. We have not had the opportunity to audit this process or the outcomes for this State.



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**Appendix F**  
**Report Distribution**

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