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Description of document: Department of Homeland Security (DHS) records provided to Senator Charles E. Grassley and Senator Tom Coburn concerning the independence of the Inspector General necessary to promote efficiency and prevent fraud, waste and abuse in agency programs, in response to the Senators' inquiry, 2011-2012

Requested: 15-April-2012

Released date: 06-September-2012

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Source of document: FOIA Officer
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Note: This is one of several files on the same subject for various agencies available on governmentattic.org. See: <http://www.governmentattic.org/6docs/GrassleyCoburn.htm>

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Homeland Security

Office of Inspector General

Washington, DC 20528

www.oig.dhs.gov

September 6, 2012

Subject: Freedom of Information Act Request No. 2012-095 — Final Response

This responds to your Freedom of Information Act (FOIA) request to the Department of Homeland Security (DHS) Office of Inspector General (OIG), dated April 15, 2012, and seeking copies of the biannual responses and reports to Senators Grassley and Coburn (copy attached for reference). Your request was received in this office on April 25, 2012.

The OIG conducts independent investigations, audits, inspections, and special reviews of DHS personnel, programs, and operations to detect and deter waste, fraud, and abuse, and to promote integrity, economy, and efficiency within DHS. In response to your request, a search was conducted within the DHS-OIG Office of Congressional and Media Affairs. That search identified the enclosed 187 pages of records responsive to your request.

After carefully reviewing the attached records, I determined they are appropriate for public release. The documents are enclosed in their entirety; no deletions or exemptions have been claimed. If you have any questions about this response, please contact Stephanie Kuehn, FOIA/PA Disclosure Specialist, at 202-254-4389.

Sincerely,

Katherine R. Gallo

Assistant Counsel to the Inspector General

Enclosures



**Homeland
Security**

June 15, 2010

Senator Charles E. Grassley
Committee on Finance
United States Senate

Senator Tom Coburn
Permanent Subcommittee on Investigations
Homeland Security and Governmental Affairs Committee
United States Senate

Dear Senators Grassley and Coburn:

I am writing in response to your letter of April 8, 2010, asking, among other items, for instances in which the Department resisted or objected to our oversight activities or restricted our access to information between October 1, 2008, and April 8, 2010. I greatly appreciate your interest in this topic. Unfortunately, this has been a long standing problem at DHS, though progress has been made.

By way of background, in the initial years following creation of the Department, we experienced significant difficulties in securing cooperation. For example, in our audit, *Acquisition of the National Security Cutter*, OIG-07-23 (Jan. 2007), we noted our objection to United States Coast Guard procedures that required, inter alia, that all interviews be scheduled by the audit liaison and that all documents requests be coordinated through the audit liaison. Subsequently, Congress held a hearing on OIG's right of access at which the Department's Under Secretary for Management was required to testify, and ultimately withheld \$15 million from the Department's appropriation "until the Secretary [in consultation with the Inspector General] defines in a memorandum to all Department employees the roles and responsibilities of the Department of Homeland Security Inspector General...." Pub.L. 110-161; 121 Stat 2043 (Dec. 26, 2007). On April 8, 2008, Secretary Chertoff, after consulting with the IG, issued a memorandum to all DHS employees entitled "Cooperation With the Office of Inspector General" that satisfied the Congressional directive. This memorandum was intended to amplify and clarify the OIG's statutory rights of access as reflected in the Inspector General Act of 1978, as amended, and DHS Management Directive 0810.1.

Among other matters, the memorandum strongly endorsed the OIG's mission and unambiguously stated that "all DHS employees [are] to cooperate fully with the OIG..." Delving into specific items that had proven problematic for us, the memorandum explained that "[p]roduction of requested materials should be prompt, and the vast majority of such materials may be produced to the OIG directly and immediately upon request." Even legally privileged materials were identified as appropriate for production to the OIG, though employees were advised that they should consult with their supervisor or the Office of General Counsel if there were concerns about the status of certain materials.

For a period of time following issuance of the Secretary's memorandum, our working relationship with the Department improved and we did not experience any significant resistance or objection to our oversight activities or restrictions on our access to information. Over time, though, we did experience some "bumps in the road," which usually resulted from a lack of understanding by certain component personnel and were resolved relatively quickly. One instance, however, has become intractable, which involves the Customs and Border Protection (CBP), Office of Internal Affairs (IA).

CBP IA is engaged in activity that not only is hampering OIG's investigative efforts, but poses serious legal consequences for the entire Department. We believe that CBP IA is operating outside the scope of its legal authority by conducting internal criminal investigations. That authority, in our view, rests squarely and exclusively with the OIG.

Additionally, we are concerned that CBP IA has withheld important information from the OIG by not entering it timely, or in some cases incompletely, into a centralized database operated by the Joint Intake Center (JIC). The JIC serves as the intake center for allegations of wrongdoing involving employees of CBP and Immigrations and Customs Enforcement (ICE). CBP IA's deficient reporting into the JIC prevents the OIG from asserting its statutory authority over criminal employee misconduct matters.

These actions by CBP IA are causing a number of problems, including the following:

- **Potential Duplication of efforts/burdensome coordination:** CBP IA, either alone or in conjunction with a border corruption taskforce headed by the FBI, may have the same subject under investigation for the same offense. Consequently, investigators may be reviewing many of the same documents, though for different purposes, conducting surveillance of the same individuals, and the like.
- **Confidentiality:** The IG Act prohibits "disclos[ure] [of] the identity of the employee [complainant] without the consent of the employee, unless the Inspector General determines such disclosure is unavoidable during the course of the investigation." 5 U.S.C. App. 3 § 7(b). CBP IA has no such legal mandate to protect the confidentiality of complainants, and CBP IA investigators could not credibly be expected to maintain such confidences from their chain of command. OIG investigators, by contrast, report to the IG, who is statutorily independent from the Department.

- **Reporting to Congress:** Congress has directed that the Inspector General investigate internal matters and report on conditions affecting the integrity of the workforce to the Secretary and to the Congress. 5 U.S.C. App. § 5 (semiannual report to Congress); Id. at § 2 (purpose of the IG). As Inspector General, I cannot keep the Secretary and the Congress “fully and currently informed” of integrity issues at DHS because I cannot assure myself that I am fully informed of (1) all integrity problems, (2) measures being taken to combat them and (3) whether the measures are succeeding or failing when I lack assurance that CBP IA has shared fully all information in its possession.
- **Reporting to the Secretary:** The Secretary reasonably expects that I identify causes of misconduct, construct countermeasures and measure the success of those countermeasures. Again, it is not possible for my office to study the problem of employee misconduct, much less develop and test the success of countermeasures, with CBP IA operating in a secretive manner.
- **Confusion Among Stakeholders:** All DHS employees and external law enforcement partners, whether it be the United States Attorney’s Office, ICE Office of Professional Responsibility, FBI, DEA, ATF, border corruption task forces, state and local law enforcement, and others -- all must be clear that the DHS OIG has the lead on internal affairs criminal investigations. Managers within CBP have received conflicting instructions as result of CBP IA directives. Prosecutors and other law enforcement agencies are sometimes unsure of the OIG’s jurisdiction, resulting in miscommunication, poor coordination, and unnecessary delay.

Coordination problems with CBP IA have existed for many years, but these particular issues have become more pronounced over the last twelve months. We have been actively engaged in discussions with CBP IA and the Department’s Office of General Counsel on this matter. CBP IA believes that it is operating within its mandate and that its participation on FBI taskforces and other activities provides a valuable “redundancy” for DHS. OIG disagrees, and for the reasons discussed above, contends that CBP IA’s activities in this respect are inappropriate and significantly more harmful than helpful. We are continuing discussions, and with the recent confirmation of the new CBP Commissioner, we are hopeful that this matter can be resolved amicably and definitively in the next few weeks.

* * *

Your letter also sought nonpublic Management Implication Reports. We do not issue such nonpublic reports. We strongly endorse the concepts of transparency and accountability and for many years have publicly published all of our reports, consistent with security and legal requirements.

We greatly appreciate your continued vigilance and will immediately report any attempt to threaten our otherwise impede our ability to communicate with Congress.

Pursuant to your request, we have attached summaries of closed investigations for the period January 1, 2009, through April 30, 2010.

Finally, we also have enclosed a copy of the information provided to the Ranking Member of the House Committee on Oversight and Government Reform on outstanding recommendations that have not been fully implemented

I greatly appreciate your continuing interest in ensuring that the Office of Inspector General enjoys the rights of access and cooperation envisioned by the Inspector General Act of 1978, as amended. Should you have any questions, please call me, or your staff may contact Richard N. Reback, Counsel to the Inspector General, at (202) 254-4100.

Sincerely,

A handwritten signature in cursive script that reads "Richard L. Skinner".

Richard L. Skinner
Inspector General

Enclosures:

Summaries of closed investigations, January 1, 2009 – April 30, 2010

Outstanding recommendations not fully implemented

Issue Date: 6/10/2004

THE OFFICE OF INSPECTOR GENERAL

I. Purpose

This directive established Department of Homeland Security (DHS) policy regarding the Office of Inspector General (OIG). Any prior Management Directive and any instruction or agreement of any kind issued by or entered into by any DHS official or Component that is inconsistent in any respect with this directive is hereby superseded to the extent it is inconsistent with this directive.

II. Scope

This directive applies to all DHS organizational elements (OEs), including all employees, contractors, and grantees.

III. Authorities

- A. The Inspector General Act of 1978, as amended
- B. The Homeland Security Act of 2002, as amended, codified in Title 6, US Code

IV. Definitions

- A. **OE Offices** – As used in this Management Directive, the term OE offices include all Organizational Elements offices of internal affairs, inspections, audits or Professional Responsibility. This term also includes the DHS Office of Security.
- B. **DHS Organizational Element** – As used in this directive, the term DHS Organizational Element (OE) shall have the meaning given to the term DHS Organizational Element in DHS MD 0010.1, Management Directives System and DHS Announcements. This includes Elements such as the Bureau of Customs and Border Protection, the United States Coast Guard, the Federal Emergency Management Agency, etc. It also includes entities that report to DHS Organizational Elements, such as National Laboratories.

V. Responsibilities

A. The Heads of DHS Organizational Elements shall:

1. Promptly advise the OIG of allegations of misconduct in accordance with the procedures described in Appendix A, and when they become aware of any audit, inspection or investigative work being performed or contemplated within their offices by or on behalf of an OIG from outside DHS, the General Accounting Office, or any other law enforcement authority, unless restricted by law;
2. Ensure that, upon request, OIG personnel are provided with adequate and appropriate office space, equipment, computer support services, temporary clerical support and other services to effectively accomplish their mission;
3. Provide prompt access for auditors, inspectors, investigators, and other personnel authorized by the OIG to any files, records, reports, or other information that may be requested either orally or in writing;
4. Assure the widest possible dissemination of this directive within their OEs. They may issue further instructions as necessary to implement this policy. Any such further instructions shall not conflict with this MD and shall be provided to the OIG immediately upon issuance;
5. Assist in arranging private interviews by auditors, inspectors, investigators, and other officers authorized by the OIG with staff members and other appropriate persons;
6. Advise the OIG when providing classified or sensitive information to the OIG to ensure proper handling.

B. DHS employees shall report suspicions of violations of law or regulation to the DHS Office of Inspector General or the appropriate OE offices, and will likewise:

1. Cooperate fully by disclosing complete and accurate information pertaining to matters under investigation or review;
2. Inform the investigating entity of any other areas or activities they believe require special attention;
3. Not conceal information or obstruct audits, inspections, investigations, or other official inquiries;

4. Be subject to criminal prosecution and disciplinary action, up to and including removal, for knowingly and willfully furnishing false or misleading information to investigating officials; and
5. Be subject to disciplinary action for refusing to provide documents or information or to answer questions posed by investigating officials or to provide a signed sworn statement if requested by the OIG, unless questioned as the subject of an investigation that can lead to criminal prosecution.

VI. Policy and Procedures

A. The OIG, while organizationally a Component of the DHS, operates independent of the DHS and all offices within it. The OIG reports to the Secretary. Under circumstances specified by statute, the Secretary, upon written notification to the OIG which then must be transmitted to Congress, can circumscribe the OIG's access to certain types of sensitive information and exercise of audit, investigative, or other authority. The DHS Inspector General is the head of the OIG.

The OIG is authorized, among other things, to:

1. Administer oaths;
2. Initiate, conduct, supervise and coordinate audits, investigations, inspections and other reviews relating to the programs and operations of the DHS;
3. Inform the Secretary, Deputy Secretary, and the Congress fully and currently about any problems and deficiencies relating to the administration of any DHS program or operation and the need for, and progress of, corrective action;
4. Review and comment on existing and proposed legislation and regulations relating to DHS programs, operations, and personnel;
5. Distribute final audit and inspection reports to appropriate authorizing and oversight committees of the Congress, to all headquarters and field officials responsible for taking corrective action on matters covered by the reports and to Secretarial officers, office heads, and other officials who have an official interest in the subject matter of the report;

6. Receive and investigate complaints or information from employees, contractors, and other individuals concerning the possible existence of criminal or other misconduct constituting a violation of law, rules, or regulations, a cause for suspension or debarment, mismanagement, gross waste of funds, abuse of authority, or a substantial and specific danger to the public health and safety, and report expeditiously to the Attorney General whenever the Inspector General has reasonable grounds to believe there has been a violation of Federal criminal law;

7. Protect the identity of any complainant or anyone who provides information to the OIG, unless the OIG determines that disclosure of the identity during the course of the investigation is unavoidable.

Further, the OIG shall:

8. Follow up on report recommendations to ensure that corrective actions have been completed and are effective;

9. Prepare a semiannual report to the Secretary and the Congress, summarizing OIG audit and investigative activities within DHS. Section 5(a) of the Inspector General Act of 1978, as amended, requires this report.

B. Allegations received by the OIG or OE offices shall be retained or referred in accordance with Appendix A of this MD. The only exception to this requirement is that the OIG and the United States Secret Service will adhere to the terms of the Memorandum of Understanding entered into between those two entities on December 8, 2003, and as may be amended from time to time.

C. **Standards.** Audits shall be conducted consistent with the standards issued by the Comptroller General of the United States. Inspections and investigations shall be conducted consistent with the quality standards issued by the President's Council on Integrity and Efficiency (PCIE).

D. **Questions or Concerns.** Any questions or concerns regarding this directive should be addressed to the OIG.

APPENDIX A

MD 0810.1

The categories of misconduct identified below shall be referred to the OIG. Such referrals shall be transmitted by the OE offices immediately upon receipt of the allegation, and no investigation shall be conducted by the OE offices prior to referral unless failure to do so would pose an imminent threat to human life, health or safety, or result in the irretrievable loss or destruction of critical evidence or witness testimony. In such extraordinary situations, the OIG will be contacted as soon as practical, and all information and evidence collected by the OE office shall then be provided to the OIG as part of the OE referral to the OIG. The OIG will accept and retain all such allegations for investigation subsumed under this exigent circumstance exception.

- All allegations of criminal misconduct against a DHS employee;
- All allegations of misconduct against employees at the GS-15, GM-15 level or higher, or against employees in the OE offices;
- All allegations of serious, noncriminal misconduct against a law enforcement officer. "Serious, noncriminal misconduct" is conduct that, if proved, would constitute perjury or material dishonesty, warrant suspension as discipline for a first offense, or result in loss of law enforcement authority. For purposes of this directive, a "law enforcement officer" is defined as any individual who is authorized to carry a weapon, make arrests, or conduct searches;
- All instances regarding discharge of a firearm that results in death or personal injury or otherwise warrants referral to the Civil Rights Criminal Division of the Department of Justice;
- All allegations of fraud by contractors, grantees or other individuals or entities receiving DHS funds or otherwise engaged in the operation of DHS programs or operations;
- All allegations of visa fraud by DHS employees working in the visa issuance process.

In addition, the OIG will investigate allegations against individuals or entities that do not fit into the categories identified above if the allegations reflect systemic violations, such as abuses of civil rights, civil liberties, or racial and ethnic profiling, serious management problems within the department, or otherwise represent a serious danger to public health and safety.

APPENDIX A

With regard to categories not specified above, the OE offices will initiate the investigation upon receipt of the allegation, and shall notify within five business days the OIG's Office of Investigations of such allegations. The OIG shall notify the OE offices if the OIG intends to assume control over or become involved in such an investigation, but absent such notification, the OE office shall maintain full responsibility for these investigations.

Any allegations received by the OIG that do not come within the categories specified above, or that the OIG determines not to investigate, will be referred within five business days of receipt of the allegation by the OIG to the appropriate OE office along with any confidentiality protections deemed necessary by the OIG.

The OE offices shall provide monthly reports to the OIG on all open investigations. In addition, upon request, the OE offices shall provide the OIG with a complete copy of the Report of Investigation, including all exhibits, at the completion of the investigation. Similarly, the OIG shall provide the OE offices, upon request, with a complete copy of any Report of Investigation relating to its OE, including all exhibits, at the completion of the investigation. The OIG shall have the right to request more frequent or detailed reports on any investigations and to reassert at any time exclusive authority or other involvement over any matter within its jurisdiction.

OIG INV Closed Cases January 1, 2009 through April 30, 2010

Case Number	Agency	Allegation Type	Pros/Referral Decision
I01-FEMA-SNJ-10059	FEMA	Public corruption	Prosecuted
I02-FEMA-SFO-10037	FEMA	False claims	Closed
I03-CBP-HOU-30877	CBP	Immigration fraud	Closed
I03-CBP-MCA-30935	CBP	Smuggling	Closed
I03-CBP-SND-0773	CBP	Unauthorized personal use of DHS computer	Closed
I03-CIS-HOU-30884	CIS	Civil Rights Violations	Closed
I03-CIS-PHL-0621	CIS	Off Duty arrest, no violence	Prosecuted
I03-FEMA-DAL-30708	FEMA	Misapplication of government funds	Prosecuted
I03-FEMA-NYC-30017	FEMA	False claims	Closed
I03-FPS-SFO-30961	FPS	False statements	Closed
I03-ICE-DAL-00002	ICE	Sexual abuse	Prosecuted
I03-ICE-DAL-30885	ICE	Use of unnecessary force	Prosecuted
I03-ICE-ELC-00022	ICE	Spousal abuse	Closed
I03-ICE-LAX-30765	ICE	Theft of personal property	Prosecuted
I03-ICE-LAX-30924	ICE	Public corruption	Closed
I03-ICE-MIA-30860	ICE	Off duty arrest, violence	Prosecuted
I03-ICE-PHL-30807	ICE	Public corruption	Prosecuted
I04-CBP-BEL-06885	CBP	Public corruption	Prosecuted
I04-CBP-CHI-02589	CBP	Smuggling	Closed
I04-CBP-ELC-03714	CBP	Computer misuse - pornography	Closed
I04-CBP-ELP-02472	CBP	Personal relationships	Closed
I04-CBP-ELP-03668	CBP	Sexual abuse	Prosecuted
I04-CBP-ELP-07037	CBP	Smuggling	Closed
I04-CBP-HOU-03191	CBP	Immigration failure	Closed
I04-CBP-HOU-05470	CBP	Smuggling	Closed
I04-CBP-HQ-03776	CBP	Procurement irregularities	Closed
I04-CBP-MCA-03106	CBP	Smuggling	Closed
I04-CBP-PHL-02241	CBP	State or local crimes on DHS facilities	Closed
I04-CIS-DAL-03590	CIS	Federal crimes on DHS facilities	Closed
I04-CIS-LAX-00023	CIS	Sexual abuse	Closed
I04-CIS-MIA-00125	CIS	Immigration failure	Closed
I04-CIS-MIA-00199	CIS	Immigration failure	Closed
I04-CIS-MIA-04673	CIS	Immigration fraud	Closed
I04-CIS-MIA-06619	CIS	False statements	Closed
I04-CIS-PHL-03828	CIS	Immigration fraud	Prosecuted
I04-FEMA-CHI-05492	FEMA	False claims	Closed
I04-FEMA-MIA-06585	FEMA	False claims	Prosecuted
I04-FEMA-MIA-06607	FEMA	False claims	Prosecuted
I04-FEMA-MIA-06618	FEMA	False claims	Prosecuted
I04-FEMA-MIA-06638	FEMA	False claims	Prosecuted
I04-FEMA-MIA-06640	FEMA	False claims	Prosecuted
I04-FEMA-MIA-06641	FEMA	False claims	Prosecuted
I04-FPS-HOU-05206	FPS	False statements	Prosecuted
I04-FPS-HOU-06054	FPS	False statements	Closed
I04-FPS-PHL-00139	FPS	Theft of government property	Closed
I04-FPS-PHL-06356	FPS	Failure to abide by laws	Closed
I04-FPS-SFO-00055	FPS	Civil Rights Violations	Closed
I04-FPS-SFO-03924	FPS	Job performance failure	Closed
I04-ICE-CHI-04168	ICE	Bribery	Prosecuted

I04-ICE-CHI-07215	ICE	Job performance failure	Prosecuted
I04-ICE-ELP-06648	ICE	Use of unnecessary force	Closed
I04-ICE-ELP-08085	ICE	False statements	Closed
I04-ICE-HOU-07019	ICE	Travel voucher	Closed
I04-ICE-LAX-05767	ICE	Spousal abuse	Closed
I04-ICE-MIA-04136	ICE	Misuse of a govt credit card	Closed
I04-ICE-PHL-07819	ICE	Computer misuse - pornography	Closed
I04-ICE-SND-00127	ICE	Job performance failure	Closed
I04-ICE-SND-02509	ICE	Abuse of authority	Closed
I04-ICE-SND-05420	ICE	Sexual harassment	Closed
I04-ICE-SND-07861	ICE	Document/Forgery	Closed
I04-ICE-TUC-05648	ICE	Sexual abuse	Closed
I04-ICE-WFO-06247	ICE	Document/Forgery	Closed
I04-TSA-ATL-08258	TSA	Smuggling	Prosecuted
I04-TSA-HOU-07036	TSA	Theft of personal property	Prosecuted
I04-TSA-HOU-07433	TSA	Off duty misconduct, violence	Closed
I04-USCG-SID-04399	USCG	Patriot Act violation	Closed
I04-USCG-SID-05679	USCG	Retaliation	Closed
I04-USCG-WFO-05831	USCG	Procurement irregularities	Prosecuted
I05-CBP-BEL-02031	CBP	Smuggling	Prosecuted
I05-CBP-DET-00858	CBP	Child pornography	Closed
I05-CBP-DRT-08489	CBP	Use, possession, or trafficking of illegal drugs	Closed
I05-CBP-HOU-04928	CBP	Failure to abide by laws	Closed
I05-CBP-MCA-04988	CBP	Bribery	Closed
I05-CBP-MCA-13221	CBP	Use, possession, or trafficking of illegal drugs	Prosecuted
I05-CBP-SND-05283	CBP	Civil Rights Violations	Closed
I05-CBP-TUC-09323	CBP	Smuggling	Closed
I05-CBP-TUC-11978	CBP	Use of unnecessary force	Closed
I05-CIS-CHI-00249	CIS	Immigration fraud	Closed
I05-CIS-CHI-10317	CIS	Immigration fraud	Closed
I05-CIS-MIA-10665	CIS	Bribery	Closed
I05-CIS-PHL-10905	CIS	Fugitive, absconder, escapee	Closed
I05-CIS-PHL-12235	CIS	Bribery	Closed
I05-CIS-SFO-10351	CIS	Job performance failure	Closed
I05-FEMA-ATL-11954	FEMA	False claims	Prosecuted
I05-FEMA-CHI-01320	FEMA	Kickbacks	Closed
I05-FEMA-DAL-13219	FEMA	False claims	Prosecuted
I05-FEMA-DAL-13296	FEMA	False claims	Prosecuted
I05-FEMA-HOU-04109	FEMA	False statements	Closed
I05-FEMA-MIA-04726	FEMA	False claims	Closed
I05-FEMA-MIA-06806	FEMA	False claims	Prosecuted
I05-FEMA-MIA-12290	FEMA	False claims	Prosecuted
I05-FEMA-MIA-12291	FEMA	False claims	Closed
I05-FEMA-MIA-12577	FEMA	False claims	Prosecuted
I05-FEMA-MIA-12661	FEMA	False claims	Prosecuted
I05-FEMA-SFO-01941	FEMA	Theft of government funds	Prosecuted
I05-FPS-HOU-04502	FPS	Off duty misconduct, no violence	Closed
I05-FPS-SFO-07294	FPS	Public corruption	Prosecuted
I05-ICE-DAL-00338	ICE	Federal crimes on DHS facilities	Closed
I05-ICE-DAL-00341	ICE	Federal crimes on DHS facilities	Closed
I05-ICE-DAL-00344	ICE	Federal crimes on DHS facilities	Closed
I05-ICE-ELC-06151	ICE	False statements	Closed

I05-ICE-ELP-07560	ICE	Off duty misconduct, no violence	Closed
I05-ICE-LAX-13143	ICE	Job performance failure	Closed
I05-ICE-SNJ-12562	ICE	False statements	Prosecuted
I05-ICE-TUC-01601	ICE	Time and attendance fraud	Closed
I05-ICE-WFO-10276	ICE	Personal relationships	Closed
I05-ODP-WFO-04941	ODP	Public corruption	Closed
I05-TSA-BOS-00080	TSA	False statements	Closed
I05-TSA-PHL-01376	TSA	False statements	Closed
I05-TSA-PHL-06931	TSA	Document/Forgery	Closed
I05-TSA-PHL-08247	TSA	Time and attendance fraud	Closed
I05-TSA-YUM-13428	TSA	Off duty arrest, no violence	Closed
I06-CBP-BUF-17305	CBP	Release of information	Closed
I06-CBP-DET-14323	CBP	Impersonation of a DHS employee	Closed
I06-CBP-DET-17249	CBP	Smuggling	Closed
I06-CBP-ELP-15516	CBP	Bribery	Closed
I06-CBP-ELP-16414	CBP	Use, possession, or trafficking of illegal drugs	Closed
I06-CBP-HOU-03910	CBP	Use, possession, or trafficking of illegal drugs	Closed
I06-CBP-HOU-14332	CBP	Threatening/Harassment	Closed
I06-CBP-LAR-07648	CBP	Use, possession, or trafficking of illegal drugs	Closed
I06-CBP-MCA-03344	CBP	Smuggling	Closed
I06-CBP-MCA-13016	CBP	Job performance failure	Closed
I06-CBP-NYC-22379	CBP	Ethics Violations	Closed
I06-CBP-PHL-15948	CBP	Bribery	Closed
I06-CBP-SND-22868	CBP	Smuggling	Prosecuted
I06-CBP-SNJ-00057	CBP	Smuggling	Closed
I06-CBP-SNJ-17484	CBP	Job performance failure	Closed
I06-CBP-SNJ-19521	CBP	False statements	Closed
I06-CIS-CHI-16319	CIS	Immigration fraud	Closed
I06-CIS-DAL-20318	CIS	Mismanagement	Closed
I06-CIS-ELP-13743	CIS	Immigration fraud	Closed
I06-CIS-PHL-09495	CIS	Bribery	Closed
I06-CIS-TUC-05628	CIS	Personal relationships	Closed
I06-FEMA-ATL-02039	FEMA	False claims	Prosecuted
I06-FEMA-ATL-02307	FEMA	False claims	Closed
I06-FEMA-ATL-05330	FEMA	False claims	Closed
I06-FEMA-ATL-11394	FEMA	False claims	Prosecuted
I06-FEMA-ATL-11483	FEMA	False claims	Prosecuted
I06-FEMA-ATL-12319	FEMA	Theft of government property	Closed
I06-FEMA-ATL-15269	FEMA	False claims	Prosecuted
I06-FEMA-ATL-16136	FEMA	False claims	Prosecuted
I06-FEMA-ATL-17776	FEMA	False claims	Prosecuted
I06-FEMA-ATL-18503	FEMA	False claims	Prosecuted
I06-FEMA-ATL-18509	FEMA	False claims	Prosecuted
I06-FEMA-ATL-22239	FEMA	False claims	Prosecuted
I06-FEMA-ATL-22432	FEMA	False claims	Prosecuted
I06-FEMA-ATL-22442	FEMA	False claims	Prosecuted
I06-FEMA-ATL-22604	FEMA	False claims	Closed
I06-FEMA-BLX-00676	FEMA	False claims	Prosecuted
I06-FEMA-BLX-01980	FEMA	False claims	Prosecuted
I06-FEMA-BLX-02257	FEMA	False claims	Prosecuted
I06-FEMA-BLX-02562	FEMA	False claims	Prosecuted
I06-FEMA-BLX-03357	FEMA	False claims	Closed

I06-FEMA-BLX-03491	FEMA	False claims	Prosecuted
I06-FEMA-BLX-04693	FEMA	False claims	Closed
I06-FEMA-BLX-07304	FEMA	False claims	Prosecuted
I06-FEMA-BLX-09258	FEMA	False claims	Closed
I06-FEMA-BLX-09736	FEMA	False claims	Closed
I06-FEMA-BLX-10290	FEMA	False claims	Prosecuted
I06-FEMA-BLX-13618	FEMA	False claims	Closed
I06-FEMA-BLX-14621	FEMA	False claims	Prosecuted
I06-FEMA-BLX-18270	FEMA	False claims	Closed
I06-FEMA-BLX-19827	FEMA	False claims	Closed
I06-FEMA-BLX-20403	FEMA	False claims	Prosecuted
I06-FEMA-BTN-01107	FEMA	False claims	Prosecuted
I06-FEMA-BTN-01203	FEMA	False claims	Prosecuted
I06-FEMA-BTN-01207	FEMA	False claims	Prosecuted
I06-FEMA-BTN-02408	FEMA	False claims	Prosecuted
I06-FEMA-BTN-03653	FEMA	False claims	Prosecuted
I06-FEMA-BTN-03654	FEMA	False claims	Prosecuted
I06-FEMA-BTN-03760	FEMA	False claims	Closed
I06-FEMA-BTN-03762	FEMA	False claims	Prosecuted
I06-FEMA-BTN-03976	FEMA	False claims	Prosecuted
I06-FEMA-BTN-08559	FEMA	Theft of government funds	Prosecuted
I06-FEMA-BTN-08563	FEMA	False claims	Closed
I06-FEMA-BTN-10044	FEMA	False claims	Prosecuted
I06-FEMA-BTN-12957	FEMA	False claims	Prosecuted
I06-FEMA-BTN-13626	FEMA	False claims	Prosecuted
I06-FEMA-BTN-13888	FEMA	False claims	Prosecuted
I06-FEMA-BTN-14276	FEMA	False claims	Prosecuted
I06-FEMA-BTN-14356	FEMA	False claims	Prosecuted
I06-FEMA-BTN-18376	FEMA	False claims	Prosecuted
I06-FEMA-BTN-18378	FEMA	False claims	Prosecuted
I06-FEMA-BTN-18590	FEMA	Unauthorized personal use of a DHS computer	Prosecuted
I06-FEMA-BTN-18593	FEMA	Computer crime	Prosecuted
I06-FEMA-BTN-18791	FEMA	Mismanagement	Closed
I06-FEMA-BTN-19056	FEMA	False claims	Closed
I06-FEMA-BTN-20029	FEMA	False claims	Prosecuted
I06-FEMA-BTN-20243	FEMA	False claims	Prosecuted
I06-FEMA-BTN-20465	FEMA	False claims	Closed
I06-FEMA-BTN-20471	FEMA	False claims	Prosecuted
I06-FEMA-BTN-21227	FEMA	False claims	Prosecuted
I06-FEMA-BTN-21307	FEMA	False claims	Prosecuted
I06-FEMA-BTN-21311	FEMA	False claims	Closed
I06-FEMA-BTN-21552	FEMA	False claims	Prosecuted
I06-FEMA-BTN-21554	FEMA	False claims	Prosecuted
I06-FEMA-BTN-21564	FEMA	False claims	Closed
I06-FEMA-BTN-21576	FEMA	False claims	Prosecuted
I06-FEMA-BTN-21577	FEMA	False claims	Closed
I06-FEMA-BTN-22088	FEMA	False claims	Prosecuted
I06-FEMA-BTN-23334	FEMA	Off duty misconduct, no violence	Prosecuted
I06-FEMA-BUF-21037	FEMA	False claims	Prosecuted
I06-FEMA-DAL-02132	FEMA	False claims	Prosecuted
I06-FEMA-DAL-07631	FEMA	False claims	Closed

I06-FEMA-DAL-12471	FEMA	False claims	Closed
I06-FEMA-DAL-14004	FEMA	False claims	Closed
I06-FEMA-DAL-17329	FEMA	False claims	Prosecuted
I06-FEMA-DAL-17492	FEMA	False claims	Closed
I06-FEMA-DAL-21547	FEMA	False claims	Prosecuted
I06-FEMA-DAL-22255	FEMA	False claims	Prosecuted
I06-FEMA-HAT-00477	FEMA	False claims	Closed
I06-FEMA-HAT-02131	FEMA	False claims	Prosecuted
I06-FEMA-HAT-10906	FEMA	False claims	Closed
I06-FEMA-HAT-13132	FEMA	False claims	Closed
I06-FEMA-HAT-18428	FEMA	False claims	Prosecuted
I06-FEMA-HAT-22353	FEMA	False claims	Prosecuted
I06-FEMA-HOU-00289	FEMA	False claims	Prosecuted
I06-FEMA-HOU-00377	FEMA	False claims	Closed
I06-FEMA-HOU-02486	FEMA	False claims	Prosecuted
I06-FEMA-HOU-02543	FEMA	False claims	Closed
I06-FEMA-HOU-10089	FEMA	False claims	Prosecuted
I06-FEMA-HOU-10296	FEMA	False claims	Prosecuted
I06-FEMA-HOU-10577	FEMA	False claims	Closed
I06-FEMA-HOU-12721	FEMA	False claims	Closed
I06-FEMA-HOU-16062	FEMA	False claims	Prosecuted
I06-FEMA-HOU-16904	FEMA	False claims	Prosecuted
I06-FEMA-LAX-12185	FEMA	False claims	Prosecuted
I06-FEMA-MIA-22890	FEMA	False claims	Prosecuted
I06-FEMA-MOB-01583	FEMA	False claims	Prosecuted
I06-FEMA-MOB-03386	FEMA	False claims	Closed
I06-FEMA-MOB-03895	FEMA	False claims	Closed
I06-FEMA-MOB-04886	FEMA	False claims	Closed
I06-FEMA-MOB-06983	FEMA	False claims	Closed
I06-FEMA-MOB-15673	FEMA	False claims	Closed
I06-FEMA-MOB-16115	FEMA	False claims	Closed
I06-FEMA-MOB-16502	FEMA	False claims	Closed
I06-FEMA-MOB-17041	FEMA	False claims	Closed
I06-FEMA-MOB-17296	FEMA	False claims	Closed
I06-FEMA-MOB-17439	FEMA	False claims	Closed
I06-FEMA-MOB-17781	FEMA	False claims	Closed
I06-FEMA-MOB-17799	FEMA	False claims	Closed
I06-FEMA-MOB-17836	FEMA	False claims	Closed
I06-FEMA-MOB-17839	FEMA	False claims	Closed
I06-FEMA-MOB-17840	FEMA	False claims	Closed
I06-FEMA-MOB-18021	FEMA	False claims	Closed
I06-FEMA-MOB-18057	FEMA	False claims	Closed
I06-FEMA-MOB-18064	FEMA	False claims	Closed
I06-FEMA-MOB-18327	FEMA	False claims	Closed
I06-FEMA-MOB-18513	FEMA	False claims	Closed
I06-FEMA-MOB-19049	FEMA	False claims	Closed
I06-FEMA-MOB-21126	FEMA	False claims	Closed
I06-FEMA-ORL-00193	FEMA	False claims	Prosecuted
I06-FEMA-ORL-05618	FEMA	False claims	Prosecuted
I06-FEMA-ORL-21614	FEMA	Mismanagement	Closed
I06-FEMA-PHL-13556	FEMA	False claims	Closed
I06-FEMA-PHL-15849	FEMA	False claims	Closed

I06-FEMA-PHL-15927	FEMA	False claims	Prosecuted
I06-FEMA-SFO-04723	FEMA	False claims	Prosecuted
I06-FEMA-SFO-15288	FEMA	False claims	Prosecuted
I06-FEMA-SFO-17462	FEMA	False claims	Prosecuted
I06-FEMA-SFO-17585	FEMA	Travel voucher	Prosecuted
I06-FEMA-SFO-18331	FEMA	False claims	Prosecuted
I06-FEMA-SFO-19059	FEMA	False claims	Prosecuted
I06-FEMA-SFO-19807	FEMA	False claims	Prosecuted
I06-FEMA-SFO-19808	FEMA	False claims	Prosecuted
I06-FEMA-SFO-19877	FEMA	False claims	Prosecuted
I06-FEMA-SFO-20928	FEMA	False claims	Prosecuted
I06-FEMA-SFO-21100	FEMA	False claims	Prosecuted
I06-FEMA-TUC-12563	FEMA	False claims	Closed
I06-FEMA-TUC-17544	FEMA	Impersonation of a DHS employee	Prosecuted
I06-FEMA-WFO-02470	FEMA	Theft of government funds	Closed
I06-FEMA-WFO-10005	FEMA	Public corruption	Closed
I06-FPS-ATL-15336	FPS	Off duty arrest, no violence	Prosecuted
I06-ICE-LAX-10388	ICE	Off duty arrest, no violence	Prosecuted
I06-ICE-MCA-17034	ICE	Release of information	Closed
I06-ICE-MIA-01208	ICE	Off duty arrest, no violence	Prosecuted
I06-ICE-MIA-17825	ICE	Personal relationships	Closed
I06-ICE-MIA-18138	ICE	Bribery	Prosecuted
I06-ICE-SFO-20856	ICE	Bribery	Closed
I06-TSA-CHI-17762	TSA	False statements	Closed
I06-TSA-DET-09803	TSA	Use, possession, or trafficking of illegal drugs	Closed
I06-TSA-HOU-01571	TSA	Use, possession, or trafficking of illegal drugs	Prosecuted
I06-TSA-HOU-12351	TSA	Abuse of authority	Closed
I06-TSA-SEA-10513	TSA	Off duty arrest, no violence	Closed
I06-TSA-SFO-17486	TSA	Theft of personal property	Prosecuted
I06-TSA-SNJ-21235	TSA	Security failure	Closed
I07-CBP-BOS-09363	CBP	Release of information	Closed
I07-CBP-CHI-10010	CBP	Immigration failure	Closed
I07-CBP-CHI-12286	CBP	Theft of personal property	Closed
I07-CBP-DAL-00370	CBP	Bribery	Closed
I07-CBP-DAL-10783	CBP	Public corruption	Closed
I07-CBP-DRT-04481	CBP	Public corruption	Closed
I07-CBP-ELC-03526	CBP	Use of unnecessary force	Closed
I07-CBP-ELP-00424	CBP	Use of unnecessary force	Closed
I07-CBP-ELP-01235	CBP	False statements	Prosecuted
I07-CBP-ELP-06174	CBP	Use, possession, or trafficking of illegal drugs	Closed
I07-CBP-ELP-07389	CBP	Off duty misconduct, no violence	Closed
I07-CBP-ELP-07556	CBP	Public corruption	Closed
I07-CBP-ELP-09475	CBP	False claims	Closed
I07-CBP-ELP-09620	CBP	Personal relationships	Closed
I07-CBP-ELP-10011	CBP	Use, possession, or trafficking of illegal drugs	Closed
I07-CBP-ELP-10662	CBP	Public corruption	Closed
I07-CBP-ELP-11360	CBP	Firearms discharge	Closed
I07-CBP-HOU-03734	CBP	Smuggling	Prosecuted
I07-CBP-LAR-02240	CBP	Bribery	Prosecuted
I07-CBP-LAR-07929	CBP	Smuggling	Closed
I07-CBP-MCA-05057	CBP	Theft of personal property	Closed
I07-CBP-MCA-08236	CBP	Smuggling	Closed

I07-CBP-MIA-06700	CBP	Off duty misconduct, no violence	Closed
I07-CBP-MIA-09294	CBP	Job performance failure	Closed
I07-CBP-NYC-06193	CBP	Use, possession, or trafficking of illegal drugs	Closed
I07-CBP-SND-03803	CBP	Smuggling	Closed
I07-CBP-SND-09290	CBP	Unnecessary discharge of firearm	Closed
I07-CBP-SNJ-12131	CBP	Release of information	Closed
I07-CBP-TUC-00499	CBP	Smuggling	Closed
I07-CBP-TUC-00502	CBP	Smuggling	Closed
I07-CBP-TUC-08099	CBP	Bribery	Prosecuted
I07-CBP-TUC-10524	CBP	Use, possession, or trafficking of illegal drugs	Closed
I07-CBP-TUC-10895	CBP	Smuggling	Closed
I07-CBP-TUC-11050	CBP	Smuggling	Closed
I07-CBP-TUC-11418	CBP	False statements	Closed
I07-CBP-YUM-00498	CBP	Bribery	Closed
I07-CBP-YUM-11945	CBP	Theft of service	Closed
I07-CIS-BOS-09861	CIS	Abuse of authority	Closed
I07-CIS-ELP-04803	CIS	Bribery	Closed
I07-CIS-LAX-09289	CIS	Release of information	Prosecuted
I07-CIS-MCA-06206	CIS	Public corruption	Closed
I07-CIS-PHL-09337	CIS	Immigration failure	Closed
I07-CIS-SNJ-06854	CIS	Bribery	Closed
I07-FEMA-ATL-00495	FEMA	Theft of government property	Prosecuted
I07-FEMA-ATL-02431	FEMA	False claims	Prosecuted
I07-FEMA-ATL-02455	FEMA	False claims	Prosecuted
I07-FEMA-ATL-04524	FEMA	False claims	Closed
I07-FEMA-ATL-05102	FEMA	Theft of government funds	Prosecuted
I07-FEMA-ATL-05445	FEMA	False claims	Prosecuted
I07-FEMA-ATL-08696	FEMA	False claims	Closed
I07-FEMA-ATL-08758	FEMA	False claims	Prosecuted
I07-FEMA-ATL-08950	FEMA	False claims	Prosecuted
I07-FEMA-ATL-09253	FEMA	False claims	Prosecuted
I07-FEMA-ATL-09259	FEMA	False claims	Prosecuted
I07-FEMA-ATL-09284	FEMA	False claims	Prosecuted
I07-FEMA-ATL-09286	FEMA	False claims	Prosecuted
I07-FEMA-ATL-10200	FEMA	False claims	Prosecuted
I07-FEMA-ATL-10237	FEMA	False claims	Closed
I07-FEMA-ATL-12097	FEMA	False claims	Closed
I07-FEMA-ATL-12098	FEMA	False claims	Prosecuted
I07-FEMA-BLX-05120	FEMA	False claims	Closed
I07-FEMA-BLX-06618	FEMA	False claims	Prosecuted
I07-FEMA-BLX-06945	FEMA	False claims	Closed
I07-FEMA-BLX-08241	FEMA	False claims	Prosecuted
I07-FEMA-BLX-09108	FEMA	False claims	Prosecuted
I07-FEMA-BLX-09452	FEMA	False claims	Prosecuted
I07-FEMA-BLX-10389	FEMA	Cost mischarging/defective pricing	Closed
I07-FEMA-BLX-11351	FEMA	False claims	Prosecuted
I07-FEMA-BLX-11759	FEMA	False claims	Prosecuted
I07-FEMA-BLX-11858	FEMA	False claims	Prosecuted
I07-FEMA-BLX-11861	FEMA	False claims	Prosecuted
I07-FEMA-BLX-12063	FEMA	Theft of government property	Prosecuted
I07-FEMA-BTN-00266	FEMA	Off duty arrest, no violence	Prosecuted
I07-FEMA-BTN-00267	FEMA	Off duty arrest, no violence	Prosecuted

I07-FEMA-BTN-00268	FEMA	Off duty arrest, no violence	Prosecuted
I07-FEMA-BTN-01219	FEMA	False claims	Prosecuted
I07-FEMA-BTN-01229	FEMA	Theft of government property	Prosecuted
I07-FEMA-BTN-01252	FEMA	False claims	Prosecuted
I07-FEMA-BTN-01672	FEMA	False claims	Prosecuted
I07-FEMA-BTN-01945	FEMA	False claims	Closed
I07-FEMA-BTN-01946	FEMA	False claims	Prosecuted
I07-FEMA-BTN-01955	FEMA	False claims	Closed
I07-FEMA-BTN-02560	FEMA	False claims	Closed
I07-FEMA-BTN-02595	FEMA	False claims	Prosecuted
I07-FEMA-BTN-02885	FEMA	False claims	Prosecuted
I07-FEMA-BTN-03544	FEMA	False claims	Prosecuted
I07-FEMA-BTN-04688	FEMA	False claims	Prosecuted
I07-FEMA-BTN-05336	FEMA	False claims	Closed
I07-FEMA-BTN-05540	FEMA	False claims	Prosecuted
I07-FEMA-BTN-05599	FEMA	False claims	Prosecuted
I07-FEMA-BTN-05793	FEMA	False claims	Prosecuted
I07-FEMA-BTN-06211	FEMA	False claims	Closed
I07-FEMA-BTN-06213	FEMA	False claims	Prosecuted
I07-FEMA-BTN-06614	FEMA	False claims	Closed
I07-FEMA-BTN-06616	FEMA	False claims	Prosecuted
I07-FEMA-BTN-06991	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07028	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07070	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07072	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07073	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07076	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07099	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07296	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07318	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07482	FEMA	False claims	Prosecuted
I07-FEMA-BTN-07484	FEMA	False claims	Prosecuted
I07-FEMA-BTN-08227	FEMA	False claims	Closed
I07-FEMA-BTN-08365	FEMA	False claims	Prosecuted
I07-FEMA-BTN-08420	FEMA	False claims	Prosecuted
I07-FEMA-BTN-08873	FEMA	False statements	Prosecuted
I07-FEMA-BTN-09065	FEMA	Unauthorized access to a DHS computer or network	Closed
I07-FEMA-BTN-09442	FEMA	False claims	Prosecuted
I07-FEMA-BTN-09634	FEMA	False claims	Prosecuted
I07-FEMA-BTN-09761	FEMA	Theft of government property	Prosecuted
I07-FEMA-BTN-09776	FEMA	False claims	Prosecuted
I07-FEMA-BTN-09852	FEMA	False claims	Prosecuted
I07-FEMA-BTN-10014	FEMA	False claims	Prosecuted
I07-FEMA-BTN-10015	FEMA	False claims	Prosecuted
I07-FEMA-BTN-10016	FEMA	False claims	Prosecuted
I07-FEMA-BTN-10573	FEMA	False claims	Prosecuted
I07-FEMA-BTN-10595	FEMA	False claims	Prosecuted
I07-FEMA-BTN-10596	FEMA	False claims	Prosecuted
I07-FEMA-BTN-11042	FEMA	False claims	Closed
I07-FEMA-BTN-11265	FEMA	False claims	Closed
I07-FEMA-BTN-11277	FEMA	False claims	Prosecuted

I07-FEMA-BTN-11593	FEMA	False claims	Prosecuted
I07-FEMA-BTN-11998	FEMA	False claims	Prosecuted
I07-FEMA-BTN-12058	FEMA	False claims	Prosecuted
I07-FEMA-BTN-12361	FEMA	False claims	Closed
I07-FEMA-BTN-12709	FEMA	Job performance failure	Closed
I07-FEMA-CHI-00433	FEMA	False claims	Prosecuted
I07-FEMA-CHI-08289	FEMA	False claims	Closed
I07-FEMA-DAL-05044	FEMA	False claims	Prosecuted
I07-FEMA-DAL-06547	FEMA	False claims	Prosecuted
I07-FEMA-DAL-09734	FEMA	False claims	Closed
I07-FEMA-DAL-11376	FEMA	False claims	Prosecuted
I07-FEMA-DAL-11684	FEMA	False claims	Closed
I07-FEMA-DAL-11776	FEMA	False claims	Closed
I07-FEMA-DAL-11833	FEMA	False claims	Closed
I07-FEMA-DAL-12470	FEMA	False claims	Closed
I07-FEMA-HOU-00070	FEMA	False claims	Prosecuted
I07-FEMA-HOU-01079	FEMA	False claims	Prosecuted
I07-FEMA-HOU-01600	FEMA	False claims	Prosecuted
I07-FEMA-HOU-02287	FEMA	False claims	Closed
I07-FEMA-HOU-05759	FEMA	False claims	Closed
I07-FEMA-HOU-06240	FEMA	False claims	Closed
I07-FEMA-HOU-07332	FEMA	Theft of government property	Closed
I07-FEMA-HOU-09152	FEMA	Mismanagement of government property	Closed
I07-FEMA-LAX-09664	FEMA	False claims	Prosecuted
I07-FEMA-LAX-09745	FEMA	False claims	Closed
I07-FEMA-LAX-09750	FEMA	False claims	Prosecuted
I07-FEMA-LAX-09757	FEMA	False claims	Closed
I07-FEMA-LAX-09981	FEMA	False claims	Closed
I07-FEMA-MOB-03825	FEMA	False claims	Closed
I07-FEMA-MOB-03845	FEMA	False claims	Closed
I07-FEMA-MOB-07853	FEMA	False claims	Closed
I07-FEMA-MOB-09373	FEMA	False claims	Prosecuted
I07-FEMA-ORL-01050	FEMA	False claims	Prosecuted
I07-FEMA-PHL-11185	FEMA	Failure to abide by laws	Closed
I07-FEMA-SEA-09607	FEMA	False claims	Prosecuted
I07-FEMA-SEA-09785	FEMA	False claims	Prosecuted
I07-FEMA-SEA-10328	FEMA	False claims	Closed
I07-FEMA-SND-10201	FEMA	False claims	Closed
I07-ICE-BUF-12404	ICE	Introduction of contraband	Prosecuted
I07-ICE-DAL-11375	ICE	Smuggling	Closed
I07-ICE-DET-10954	ICE	Request for Assistance or Information	Closed
I07-ICE-ELC-05968	ICE	Sexual harassment	Closed
I07-ICE-ELP-09909	ICE	Use, possession, or trafficking of illegal drugs	Closed
I07-ICE-HOU-00310	ICE	Job performance failure	Closed
I07-ICE-MIA-12152	ICE	Introduction of contraband	Prosecuted
I07-ICE-SFO-01094	ICE	Public corruption	Closed
I07-ICE-SND-12116	ICE	Law enforcement intelligence	Closed
I07-ICE-SNJ-03418	ICE	Public corruption	Closed
I07-ICE-SNJ-06821	ICE	Job performance failure	Closed
I07-ICE-SNJ-08570	ICE	Sexual relationships	Closed
I07-ICE-WFO-10983	ICE	Abuse of authority	Closed

I07-OIG-CHI-05248	OIG	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I07-OIG-DET-08803	OIG	Impersonation of a DHS employee	Closed
I07-TSA-NYC-05220	TSA	Bribery	Prosecuted
I07-TSA-NYC-06128	TSA	False statements	Closed
I07-TSA-PHL-05826	TSA	Use, possession, or trafficking of illegal drugs	Closed
I07-TSA-PHL-11969	TSA	Use, possession, or trafficking of illegal drugs	Closed
I07-TSA-SEA-03744	TSA	False statements	Closed
I07-TSA-SFO-00155	TSA	Child pornography	Prosecuted
I07-TSA-SFO-00267	TSA	Theft of personal property	Prosecuted
I07-TSA-SNJ-07774	TSA	Theft of personal property	Closed
I07-TSA-WFO-00681	TSA	Impersonation of a DHS employee	Closed
I07-USCG-SNJ-02597	USCG	Job performance failure	Closed
I07-USCG-WFO-00019	USCG	Release of information	Closed
I08-CBP-ATL-07829	CBP	Law enforcement intelligence	Closed
I08-CBP-BEL-06618	CBP	Smuggling	Closed
I08-CBP-BEL-07219	CBP	Failure to honor just debts	Closed
I08-CBP-BEL-09545	CBP	Job performance failure	Closed
I08-CBP-BEL-09899	CBP	Smuggling	Closed
I08-CBP-BUF-10942	CBP	Immigration fraud	Closed
I08-CBP-CHI-09036	CBP	Immigration failure	Closed
I08-CBP-DAL-02650	CBP	Death investigation	Closed
I08-CBP-DAL-08398	CBP	Sexual relationships	Closed
I08-CBP-DAL-13674	CBP	Smuggling	Prosecuted
I08-CBP-DRT-11850	CBP	Smuggling	Closed
I08-CBP-DRT-12769	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-ELC-09424	CBP	Use of unnecessary force	Closed
I08-CBP-ELC-10159	CBP	Job performance failure	Closed
I08-CBP-ELC-10528	CBP	Civil Rights Violations	Closed
I08-CBP-ELC-14257	CBP	Public corruption	Closed
I08-CBP-ELP-00398	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-ELP-04102	CBP	Smuggling	Closed
I08-CBP-ELP-07603	CBP	Public corruption	Closed
I08-CBP-ELP-09085	CBP	Public corruption	Closed
I08-CBP-ELP-10316	CBP	Public corruption	Closed
I08-CBP-ELP-12721	CBP	Bribery	Closed
I08-CBP-ELP-13125	CBP	Smuggling	Closed
I08-CBP-ELP-13735	CBP	Smuggling	Closed
I08-CBP-ELP-13753	CBP	Smuggling	Closed
I08-CBP-HOU-12238	CBP	Release of information	Closed
I08-CBP-LAR-00714	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-LAR-07536	CBP	Abuse of authority	Closed
I08-CBP-LAR-11888	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-LAX-07582	CBP	Theft of government property	Prosecuted
I08-CBP-LAX-07607	CBP	Immigration fraud	Closed
I08-CBP-MCA-00785	CBP	Sexual abuse	Closed
I08-CBP-MCA-05176	CBP	Smuggling	Closed
I08-CBP-MCA-08462	CBP	Smuggling	Closed
I08-CBP-MCA-09611	CBP	Bribery	Closed
I08-CBP-MCA-09641	CBP	Bribery	Prosecuted
I08-CBP-MCA-12235	CBP	Bribery	Closed
I08-CBP-MCA-13638	CBP	Law enforcement intelligence	Closed

I08-CBP-MCA-14052	CBP	Smuggling	Closed
I08-CBP-MCA-14352	CBP	Smuggling	Closed
I08-CBP-MIA-00407	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-MIA-05721	CBP	Job performance failure	Closed
I08-CBP-MIA-07253	CBP	Law enforcement intelligence	Closed
I08-CBP-MIA-07600	CBP	False statements	Closed
I08-CBP-MIA-09265	CBP	Public corruption	Prosecuted
I08-CBP-PHL-06228	CBP	Theft of personal property	Closed
I08-CBP-PHL-07124	CBP	Smuggling	Prosecuted
I08-CBP-PHL-08395	CBP	Ethics Violations	Prosecuted
I08-CBP-PHL-13187	CBP	Bribery	Closed
I08-CBP-PHL-14047	CBP	Theft of government property	Prosecuted
I08-CBP-SFO-05461	CBP	Law enforcement intelligence	Closed
I08-CBP-SFO-09661	CBP	Law enforcement intelligence	Closed
I08-CBP-SND-01151	CBP	Firearms discharge	Closed
I08-CBP-SND-01682	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-SND-05918	CBP	Firearms discharge	Closed
I08-CBP-SND-09194	CBP	Law enforcement intelligence	Closed
I08-CBP-SND-10694	CBP	Death investigation	Closed
I08-CBP-SND-12438	CBP	Firearms discharge	Closed
I08-CBP-SND-12728	CBP	Public corruption	Closed
I08-CBP-SND-13120	CBP	Smuggling	Closed
I08-CBP-SND-13391	CBP	Personal relationships	Closed
I08-CBP-SND-13764	CBP	Use of unnecessary force	Closed
I08-CBP-SND-13767	CBP	Personal relationships	Closed
I08-CBP-SNJ-14032	CBP	Personal relationships	Closed
I08-CBP-TUC-02015	CBP	Law enforcement intelligence	Prosecuted
I08-CBP-TUC-04407	CBP	Smuggling	Closed
I08-CBP-TUC-05281	CBP	Public corruption	Closed
I08-CBP-TUC-05474	CBP	Unknown	Closed
I08-CBP-TUC-07769	CBP	Job performance failure	Prosecuted
I08-CBP-TUC-10302	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-TUC-12844	CBP	Smuggling	Closed
I08-CBP-TUC-13188	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-TUC-13412	CBP	Use of unnecessary force	Closed
I08-CBP-TUC-13420	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-YUM-00875	CBP	Law enforcement intelligence	Closed
I08-CBP-YUM-08238	CBP	Public corruption	Closed
I08-CBP-YUM-08624	CBP	Immigration failure	Closed
I08-CBP-YUM-09084	CBP	Firearms discharge	Closed
I08-CIS-DAL-07310	CIS	Theft of government funds	Prosecuted
I08-CIS-DAL-08286	CIS	Public corruption	Closed
I08-CIS-DET-09034	CIS	Failure to abide by laws	Closed
I08-CIS-LAR-13393	CIS	Mismanagement of government property	Closed
I08-CIS-LAX-02279	CIS	Law enforcement intelligence	Closed
I08-CIS-MIA-08934	CIS	Public corruption	Closed
I08-CIS-NYC-08816	CIS	Public corruption	Closed
I08-CIS-NYC-12812	CIS	Public corruption	Closed
I08-CIS-NYC-12990	CIS	Public corruption	Closed
I08-CIS-PHL-00867	CIS	Immigration fraud	Closed
I08-CIS-PHL-03711	CIS	Law enforcement intelligence	Closed
I08-CIS-PHL-07054	CIS	False claims	Closed

I08-CIS-SFO-08995	CIS	Public corruption	Closed
I08-CIS-TUC-06231	CIS	Mismanagement	Prosecuted
I08-CIS-WFO-00657	CIS	Bribery	Prosecuted
I08-DHS-PHL-09391	DHS	Procurement irregularities	Closed
I08-FEMA-ATL-00419	FEMA	False claims	Prosecuted
I08-FEMA-ATL-00423	FEMA	False claims	Prosecuted
I08-FEMA-ATL-00715	FEMA	False claims	Prosecuted
I08-FEMA-ATL-00803	FEMA	False claims	Prosecuted
I08-FEMA-ATL-00804	FEMA	False claims	Prosecuted
I08-FEMA-ATL-01638	FEMA	False claims	Closed
I08-FEMA-ATL-07374	FEMA	False claims	Closed
I08-FEMA-ATL-07430	FEMA	False claims	Closed
I08-FEMA-ATL-08334	FEMA	False claims	Prosecuted
I08-FEMA-ATL-08568	FEMA	False claims	Prosecuted
I08-FEMA-ATL-11658	FEMA	Procurement irregularities	Prosecuted
I08-FEMA-ATL-12963	FEMA	False claims	Closed
I08-FEMA-ATL-13760	FEMA	False claims	Closed
I08-FEMA-ATL-14137	FEMA	False claims	Prosecuted
I08-FEMA-BLX-01999	FEMA	False claims	Prosecuted
I08-FEMA-BLX-02000	FEMA	False claims	Prosecuted
I08-FEMA-BLX-02559	FEMA	False claims	Prosecuted
I08-FEMA-BLX-02561	FEMA	False claims	Prosecuted
I08-FEMA-BLX-04707	FEMA	False claims	Closed
I08-FEMA-BLX-08440	FEMA	False claims	Prosecuted
I08-FEMA-BLX-08930	FEMA	False claims	Prosecuted
I08-FEMA-BLX-09355	FEMA	False claims	Prosecuted
I08-FEMA-BLX-09361	FEMA	False claims	Prosecuted
I08-FEMA-BLX-13697	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00028	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00690	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00694	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00695	FEMA	False claims	Closed
I08-FEMA-BTN-00696	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00697	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00698	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00699	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00702	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00704	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00708	FEMA	False claims	Prosecuted
I08-FEMA-BTN-00709	FEMA	False claims	Closed
I08-FEMA-BTN-00810	FEMA	False claims	Prosecuted
I08-FEMA-BTN-01544	FEMA	False claims	Prosecuted
I08-FEMA-BTN-01545	FEMA	False claims	Prosecuted
I08-FEMA-BTN-01547	FEMA	False claims	Prosecuted
I08-FEMA-BTN-01548	FEMA	False claims	Closed
I08-FEMA-BTN-02108	FEMA	False claims	Prosecuted
I08-FEMA-BTN-02232	FEMA	False claims	Closed
I08-FEMA-BTN-02234	FEMA	False claims	Closed
I08-FEMA-BTN-03138	FEMA	False claims	Closed
I08-FEMA-BTN-03704	FEMA	False claims	Prosecuted
I08-FEMA-BTN-05192	FEMA	False claims	Prosecuted
I08-FEMA-BTN-06540	FEMA	False claims	Prosecuted

I08-FEMA-BTN-08232	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08237	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08280	FEMA	False claims	Closed
I08-FEMA-BTN-08433	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08441	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08727	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08728	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08732	FEMA	False claims	Prosecuted
I08-FEMA-BTN-08733	FEMA	False claims	Closed
I08-FEMA-BTN-09146	FEMA	False claims	Prosecuted
I08-FEMA-BTN-09187	FEMA	False claims	Prosecuted
I08-FEMA-BTN-09520	FEMA	False claims	Prosecuted
I08-FEMA-BTN-10326	FEMA	False claims	Closed
I08-FEMA-BTN-10683	FEMA	False claims	Prosecuted
I08-FEMA-BTN-11856	FEMA	False claims	Closed
I08-FEMA-BTN-12003	FEMA	Procurement irregularities	Closed
I08-FEMA-BTN-13037	FEMA	False claims	Prosecuted
I08-FEMA-BTN-13038	FEMA	False claims	Prosecuted
I08-FEMA-BTN-14096	FEMA	False claims	Closed
I08-FEMA-BTN-14097	FEMA	False claims	Prosecuted
I08-FEMA-BTN-14280	FEMA	False claims	Prosecuted
I08-FEMA-BUF-00471	FEMA	False claims	Prosecuted
I08-FEMA-BUF-05618	FEMA	Off duty arrest, no violence	Prosecuted
I08-FEMA-CHI-01590	FEMA	Procurement irregularities	Closed
I08-FEMA-CHI-04130	FEMA	False claims	Prosecuted
I08-FEMA-CHI-06167	FEMA	False claims	Closed
I08-FEMA-CHI-07032	FEMA	False claims	Closed
I08-FEMA-CHI-07034	FEMA	False claims	Closed
I08-FEMA-CHI-07036	FEMA	False claims	Closed
I08-FEMA-CHI-10025	FEMA	False claims	Closed
I08-FEMA-CHI-11969	FEMA	False claims	Closed
I08-FEMA-CHI-12423	FEMA	False claims	Closed
I08-FEMA-DAL-00263	FEMA	False claims	Prosecuted
I08-FEMA-DAL-00301	FEMA	False claims	Closed
I08-FEMA-DAL-00433	FEMA	False claims	Prosecuted
I08-FEMA-DAL-08988	FEMA	False claims	Closed
I08-FEMA-DAL-08990	FEMA	False claims	Prosecuted
I08-FEMA-DAL-11785	FEMA	False claims	Prosecuted
I08-FEMA-DAL-13736	FEMA	False claims	Closed
I08-FEMA-HAT-00592	FEMA	False claims	Closed
I08-FEMA-HAT-08335	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08336	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08337	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08339	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08340	FEMA	False claims	Closed
I08-FEMA-HAT-08342	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08344	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08345	FEMA	False claims	Closed
I08-FEMA-HAT-08346	FEMA	False claims	Prosecuted
I08-FEMA-HAT-08439	FEMA	False claims	Prosecuted
I08-FEMA-HAT-09134	FEMA	False claims	Prosecuted
I08-FEMA-HAT-09635	FEMA	False claims	Prosecuted

I08-FEMA-HAT-09903	FEMA	False claims	Prosecuted
I08-FEMA-HOU-01140	FEMA	False claims	Prosecuted
I08-FEMA-HOU-05724	FEMA	Threatening/Harassment	Prosecuted
I08-FEMA-HOU-06810	FEMA	False claims	Prosecuted
I08-FEMA-HOU-11771	FEMA	False claims	Prosecuted
I08-FEMA-MOB-06441	FEMA	False claims	Prosecuted
I08-FEMA-MOB-07305	FEMA	False claims	Prosecuted
I08-FEMA-MOB-08124	FEMA	False claims	Prosecuted
I08-FEMA-MOB-09010	FEMA	False claims	Prosecuted
I08-FEMA-NYC-06621	FEMA	False claims	Closed
I08-FEMA-ORL-11680	FEMA	False claims	Prosecuted
I08-FEMA-SEA-04114	FEMA	False claims	Closed
I08-FEMA-SEA-04116	FEMA	False claims	Prosecuted
I08-FEMA-SEA-04117	FEMA	False claims	Closed
I08-FEMA-SEA-04118	FEMA	False claims	Prosecuted
I08-FEMA-SEA-04119	FEMA	False claims	Prosecuted
I08-FEMA-SFO-00860	FEMA	False claims	Closed
I08-FEMA-SFO-06832	FEMA	False claims	Closed
I08-FEMA-SND-00980	FEMA	False claims	Closed
I08-FEMA-WFO-08503	FEMA	False claims	Prosecuted
I08-FPS-ORL-07724	FPS	Impersonation of a DHS employee	Prosecuted
I08-ICE-ATL-08600	ICE	Personal relationships	Closed
I08-ICE-ATL-11405	ICE	Civil Rights Violations	Closed
I08-ICE-ATL-13156	ICE	Use of unnecessary force	Closed
I08-ICE-BOS-05695	ICE	Law enforcement intelligence	Closed
I08-ICE-BOS-08121	ICE	Sexual relationships	Closed
I08-ICE-BUF-02356	ICE	Law enforcement intelligence	Closed
I08-ICE-BUF-04696	ICE	Law enforcement intelligence	Closed
I08-ICE-DAL-00782	ICE	Off duty misconduct, no violence	Prosecuted
I08-ICE-DAL-02818	ICE	Bribery	Closed
I08-ICE-ELP-13153	ICE	Use, possession, or trafficking of illegal drugs	Closed
I08-ICE-HOU-04831	ICE	Personal relationships	Closed
I08-ICE-LAX-00594	ICE	Public corruption	Closed
I08-ICE-MCA-07840	ICE	Personal relationships	Closed
I08-ICE-MIA-00277	ICE	Bribery	Closed
I08-ICE-MIA-05570	ICE	Computer crime	Prosecuted
I08-ICE-MIA-06109	ICE	Public corruption	Prosecuted
I08-ICE-NYC-00428	ICE	Personal relationships	Closed
I08-ICE-NYC-04835	ICE	Off duty arrest, violence	Closed
I08-ICE-NYC-08122	ICE	Law enforcement intelligence	Prosecuted
I08-ICE-PHL-06390	ICE	Off duty misconduct, no violence	Prosecuted
I08-ICE-SEA-12773	ICE	Immigration fraud	Closed
I08-ICE-SFO-01684	ICE	Theft of government property	Closed
I08-ICE-SFO-14223	ICE	Firearms discharge	Closed
I08-ICE-SID-08437	ICE	Theft of government property	Closed
I08-ICE-SNJ-06494	ICE	Rude, crude treatment	Closed
I08-ICE-SNJ-09513	ICE	Impersonation of a DHS employee	Closed
I08-ICE-SNJ-13922	ICE	False claims	Closed
I08-ICE-TUC-00816	ICE	Firearms discharge	Prosecuted
I08-ICE-WFO-13169	ICE	Use, possession, or trafficking of illegal drugs	Closed
I08-TSA-ATL-01215	TSA	Physical or sexual abuse	Closed
I08-TSA-ATL-03145	TSA	Use, possession, or trafficking of illegal drugs	Closed

I08-TSA-CHI-14222	TSA	Use, possession, or trafficking of illegal drugs	Closed
I08-TSA-DET-09401	TSA	Civil Rights Violations	Closed
I08-TSA-MIA-07943	TSA	False claims	Closed
I08-TSA-NYC-07236	TSA	Theft of personal property	Prosecuted
I08-TSA-ORL-12410	TSA	Theft of personal property	Closed
I08-TSA-SEA-00780	TSA	Off duty arrest, violence	Prosecuted
I08-TSA-SEA-08660	TSA	Threatening/Harassment	Closed
I08-TSA-SFO-00479	TSA	Child pornography	Prosecuted
I08-TSA-SFO-00936	TSA	Child pornography	Closed
I08-TSA-SFO-10703	TSA	Physical or sexual abuse	Prosecuted
I08-TSA-SND-13448	TSA	Theft of government property	Closed
I08-TSA-SNJ-04457	TSA	Bribery	Closed
I08-TSA-TUC-13070	TSA	Bribery	Closed
I08-USCG-DET-00718	USCG	Public corruption	Prosecuted
I08-USCG-PHL-00474	USCG	Theft of government funds	Closed
I08-USCG-PHL-08545	USCG	Mismanagement	Closed
I08-USSS-HOU-10580	USSS	Impersonation of a DHS employee	Closed
I09-CBP-ATL-06246	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-ATL-06247	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-ATL-08051	CBP	Failure to abide by laws	Closed
I09-CBP-BEL-00491	CBP	Physical or sexual abuse	Prosecuted
I09-CBP-BOS-02689	CBP	Sexual abuse	Closed
I09-CBP-BOS-03413	CBP	Bribery	Closed
I09-CBP-BOS-10810	CBP	Smuggling	Closed
I09-CBP-BUF-05334	CBP	False statements	Closed
I09-CBP-BUF-07489	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-BUF-09876	CBP	Unauthorized access to a DHS computer or network	Closed
I09-CBP-BUF-10723	CBP	Smuggling	Closed
I09-CBP-BUF-10823	CBP	Personal relationships	Closed
I09-CBP-CHI-00262	CBP	Off duty misconduct, no violence	Closed
I09-CBP-CHI-07114	CBP	Death investigation	Closed
I09-CBP-CHI-07527	CBP	Lack of fairness/impartiality	Closed
I09-CBP-CHI-07604	CBP	Law enforcement intelligence	Closed
I09-CBP-DAL-00791	CBP	Bribery	Closed
I09-CBP-DAL-02035	CBP	False claims	Prosecuted
I09-CBP-DAL-03050	CBP	Smuggling	Closed
I09-CBP-DAL-06470	CBP	Job performance failure	Closed
I09-CBP-DAL-08189	CBP	Public corruption	Closed
I09-CBP-DAL-09005	CBP	Unauthorized personal use of a DHS computer	Closed
I09-CBP-DAL-10402	CBP	Theft of personal property	Closed
I09-CBP-DAL-10667	CBP	Smuggling	Closed
I09-CBP-DAL-10672	CBP	Smuggling	Closed
I09-CBP-DAL-10682	CBP	Computer crime	Closed
I09-CBP-DAL-10683	CBP	Computer crime	Closed
I09-CBP-DAL-10801	CBP	Bribery	Closed
I09-CBP-DAL-10843	CBP	Threatening/Harassment	Closed
I09-CBP-DAL-10845	CBP	Job performance failure	Closed
I09-CBP-DAL-10867	CBP	Civil Rights Violations	Closed
I09-CBP-DET-02281	CBP	Public corruption	Closed
I09-CBP-DET-05609	CBP	Impersonation	Closed

I09-CBP-DET-06482	CBP	Threatening/Harassment of, or assault on an officer	Prosecuted
I09-CBP-DET-07601	CBP	Sexual abuse	Prosecuted
I09-CBP-DRT-00124	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-DRT-00257	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-DRT-02666	CBP	Personal relationships	Closed
I09-CBP-DRT-03168	CBP	Personal relationships	Closed
I09-CBP-DRT-03435	CBP	Public corruption	Closed
I09-CBP-DRT-04778	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-DRT-05059	CBP	Smuggling	Closed
I09-CBP-DRT-07904	CBP	Threatening/Harassment	Closed
I09-CBP-DRT-08199	CBP	Firearms discharge	Closed
I09-CBP-DRT-10193	CBP	Smuggling	Closed
I09-CBP-DRT-10229	CBP	Law enforcement intelligence	Closed
I09-CBP-DRT-10665	CBP	Smuggling	Closed
I09-CBP-DRT-10727	CBP	Smuggling	Closed
I09-CBP-DRT-10744	CBP	Off duty misconduct, no violence	Closed
I09-CBP-ELP-00038	CBP	Public corruption	Closed
I09-CBP-ELP-00405	CBP	Bribery	Closed
I09-CBP-ELP-00560	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-ELP-02783	CBP	Smuggling	Closed
I09-CBP-ELP-02828	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-ELP-03555	CBP	Smuggling	Closed
I09-CBP-ELP-03663	CBP	Personal relationships	Closed
I09-CBP-ELP-04709	CBP	Off duty misconduct, no violence	Closed
I09-CBP-ELP-05102	CBP	Smuggling	Closed
I09-CBP-ELP-05107	CBP	Use of unnecessary force	Closed
I09-CBP-ELP-05744	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-ELP-05964	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-ELP-06214	CBP	Smuggling	Closed
I09-CBP-ELP-06457	CBP	Smuggling	Closed
I09-CBP-ELP-06688	CBP	Smuggling	Closed
I09-CBP-ELP-07436	CBP	Smuggling	Closed
I09-CBP-ELP-07691	CBP	Off duty misconduct, violence	Closed
I09-CBP-ELP-08040	CBP	Public corruption	Closed
I09-CBP-ELP-10179	CBP	Personal relationships	Closed
I09-CBP-ELP-10674	CBP	Bribery	Closed
I09-CBP-ELP-10680	CBP	Sexual abuse	Closed
I09-CBP-ELP-10690	CBP	Smuggling	Closed
I09-CBP-ELP-10691	CBP	Smuggling	Closed
I09-CBP-ELP-10702	CBP	Public corruption	Closed
I09-CBP-ELP-10751	CBP	Smuggling	Closed
I09-CBP-ELP-10797	CBP	Smuggling	Closed
I09-CBP-ELP-10800	CBP	Smuggling	Closed
I09-CBP-ELP-10802	CBP	Public corruption	Closed
I09-CBP-ELP-10803	CBP	Public corruption	Closed
I09-CBP-HOU-03019	CBP	Off duty misconduct, no violence	Closed
I09-CBP-HOU-03819	CBP	False claims	Closed
I09-CBP-HOU-05223	CBP	Introduction of contraband	Closed
I09-CBP-HOU-06970	CBP	Bribery	Closed
I09-CBP-HOU-09144	CBP	Bribery	Closed
I09-CBP-LAR-03058	CBP	Smuggling	Closed

I09-CBP-LAR-03564	CBP	Public corruption	Closed
I09-CBP-LAR-04028	CBP	Smuggling	Closed
I09-CBP-LAR-05240	CBP	Law enforcement intelligence	Closed
I09-CBP-LAR-06119	CBP	Law enforcement intelligence	Closed
I09-CBP-LAR-06314	CBP	Public corruption	Closed
I09-CBP-LAR-06459	CBP	Smuggling	Closed
I09-CBP-LAR-06471	CBP	Public corruption	Closed
I09-CBP-LAR-06673	CBP	Personal relationships	Closed
I09-CBP-LAR-06838	CBP	Smuggling	Prosecuted
I09-CBP-LAR-07374	CBP	Smuggling	Closed
I09-CBP-LAR-07439	CBP	Public corruption	Closed
I09-CBP-LAR-07440	CBP	Sexual abuse	Closed
I09-CBP-LAR-07686	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-LAR-08204	CBP	Smuggling	Closed
I09-CBP-LAR-08354	CBP	Physical or sexual abuse	Closed
I09-CBP-LAR-10668	CBP	Smuggling	Closed
I09-CBP-LAR-10864	CBP	Law enforcement intelligence	Closed
I09-CBP-LAX-07434	CBP	Law enforcement intelligence	Closed
I09-CBP-MCA-00818	CBP	Law enforcement intelligence	Closed
I09-CBP-MCA-01149	CBP	Smuggling	Closed
I09-CBP-MCA-01285	CBP	Smuggling	Closed
I09-CBP-MCA-01650	CBP	Smuggling	Closed
I09-CBP-MCA-01962	CBP	Smuggling	Closed
I09-CBP-MCA-02773	CBP	Bribery	Closed
I09-CBP-MCA-03452	CBP	Smuggling	Closed
I09-CBP-MCA-03812	CBP	Unauthorized access to a DHS computer or network	Closed
I09-CBP-MCA-04928	CBP	Smuggling	Closed
I09-CBP-MCA-05049	CBP	Smuggling	Closed
I09-CBP-MCA-05234	CBP	Immigration failure	Closed
I09-CBP-MCA-05716	CBP	Smuggling	Closed
I09-CBP-MCA-05762	CBP	Smuggling	Closed
I09-CBP-MCA-06497	CBP	Bribery	Closed
I09-CBP-MCA-06611	CBP	Smuggling	Closed
I09-CBP-MCA-06837	CBP	Smuggling	Closed
I09-CBP-MCA-06966	CBP	Personal relationships	Closed
I09-CBP-MCA-06978	CBP	Smuggling	Closed
I09-CBP-MCA-07107	CBP	Smuggling	Closed
I09-CBP-MCA-07855	CBP	Use of unnecessary force	Closed
I09-CBP-MCA-08225	CBP	Law enforcement intelligence	Closed
I09-CBP-MCA-08296	CBP	Off duty misconduct, no violence	Closed
I09-CBP-MCA-08443	CBP	Public corruption	Closed
I09-CBP-MCA-09162	CBP	Smuggling	Closed
I09-CBP-MCA-09959	CBP	Public corruption	Closed
I09-CBP-MCA-10130	CBP	Smuggling	Closed
I09-CBP-MCA-10207	CBP	Smuggling	Closed
I09-CBP-MCA-10686	CBP	Smuggling	Closed
I09-CBP-MCA-10739	CBP	Smuggling	Closed
I09-CBP-MCA-10755	CBP	Public corruption	Closed
I09-CBP-MCA-10821	CBP	Smuggling	Closed
I09-CBP-MIA-05305	CBP	Post employment	Closed
I09-CBP-MIA-08230	CBP	Job performance failure	Closed

I09-CBP-MIA-08343	CBP	Job performance failure	Closed
I09-CBP-MIA-10071	CBP	Law enforcement intelligence	Closed
I09-CBP-MIA-10185	CBP	Law enforcement intelligence	Closed
I09-CBP-MIA-10228	CBP	Smuggling	Closed
I09-CBP-MIA-10847	CBP	Abuse of authority	Closed
I09-CBP-NYC-02020	CBP	Smuggling	Closed
I09-CBP-NYC-10736	CBP	Smuggling	Closed
I09-CBP-ORL-10669	CBP	Security failure	Closed
I09-CBP-ORL-10696	CBP	Safety issues	Closed
I09-CBP-ORL-10833	CBP	Personal relationships	Closed
I09-CBP-PHL-02140	CBP	Theft of personal property	Prosecuted
I09-CBP-PHL-02811	CBP	Personal relationships	Closed
I09-CBP-PHL-03848	CBP	Public corruption	Closed
I09-CBP-PHL-05230	CBP	Law enforcement intelligence	Closed
I09-CBP-PHL-05538	CBP	Personal relationships	Closed
I09-CBP-PHL-05789	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-PHL-06696	CBP	Smuggling	Closed
I09-CBP-PHL-10663	CBP	Smuggling	Closed
I09-CBP-PHL-10805	CBP	Law enforcement intelligence	Closed
I09-CBP-SEA-00412	CBP	Sexual abuse	Closed
I09-CBP-SEA-00628	CBP	False statements	Closed
I09-CBP-SEA-02694	CBP	Failure to abide by laws	Closed
I09-CBP-SEA-02824	CBP	Smuggling	Closed
I09-CBP-SEA-03815	CBP	Law enforcement intelligence	Closed
I09-CBP-SEA-04023	CBP	Immigration failure	Closed
I09-CBP-SND-00290	CBP	Public corruption	Closed
I09-CBP-SND-02686	CBP	Use of unnecessary force	Closed
I09-CBP-SND-02690	CBP	Public corruption	Closed
I09-CBP-SND-02691	CBP	Smuggling	Closed
I09-CBP-SND-03437	CBP	Immigration fraud	Closed
I09-CBP-SND-05236	CBP	Use of unnecessary force	Closed
I09-CBP-SND-06436	CBP	Smuggling	Closed
I09-CBP-SND-06452	CBP	Smuggling	Closed
I09-CBP-SND-08902	CBP	Use of unnecessary force	Closed
I09-CBP-SND-10664	CBP	Death investigation	Closed
I09-CBP-SND-10699	CBP	Smuggling	Closed
I09-CBP-SND-10779	CBP	Public corruption	Closed
I09-CBP-SNJ-01699	CBP	Threatening/Harassment	Closed
I09-CBP-SNJ-05712	CBP	Personal relationships	Closed
I09-CBP-SNJ-09748	CBP	Document/Forgery	Closed
I09-CBP-SNJ-10679	CBP	Law enforcement intelligence	Closed
I09-CBP-SNJ-10735	CBP	Law enforcement intelligence	Closed
I09-CBP-TUC-00292	CBP	Smuggling	Closed
I09-CBP-TUC-00297	CBP	Smuggling	Closed
I09-CBP-TUC-00593	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-TUC-01261	CBP	Public corruption	Closed
I09-CBP-TUC-01644	CBP	Law enforcement intelligence	Closed
I09-CBP-TUC-02764	CBP	Smuggling	Closed
I09-CBP-TUC-02772	CBP	Public corruption	Closed
I09-CBP-TUC-02812	CBP	Law enforcement intelligence	Closed
I09-CBP-TUC-02826	CBP	Off duty misconduct, no violence	Closed
I09-CBP-TUC-03249	CBP	False claims	Closed

I09-CBP-TUC-03526	CBP	Use of unnecessary force	Closed
I09-CBP-TUC-03634	CBP	Bribery	Closed
I09-CBP-TUC-05954	CBP	Firearms discharge	Closed
I09-CBP-TUC-06559	CBP	Use of unnecessary force	Closed
I09-CBP-TUC-06599	CBP	Personal relationships	Closed
I09-CBP-TUC-07427	CBP	Law enforcement intelligence	Closed
I09-CBP-TUC-08136	CBP	Smuggling	Closed
I09-CBP-TUC-08207	CBP	Use of unnecessary force	Closed
I09-CBP-WFO-07494	CBP	Public corruption	Closed
I09-CBP-WFO-08386	CBP	Bribery	Closed
I09-CBP-WFO-10081	CBP	Immigration failure	Closed
I09-CBP-YUM-02401	CBP	Smuggling	Closed
I09-CBP-YUM-02823	CBP	Firearms discharge	Closed
I09-CBP-YUM-05547	CBP	Use of unnecessary force	Closed
I09-CBP-YUM-08091	CBP	Personal relationships	Closed
I09-CBP-YUM-10850	CBP	Smuggling	Closed
I09-CBP-YUM-10851	CBP	Public corruption	Closed
I09-CIS-BOS-00481	CIS	Bribery	Closed
I09-CIS-CHI-00841	CIS	False statements	Closed
I09-CIS-CHI-01514	CIS	Bribery	Closed
I09-CIS-CHI-04059	CIS	Post employment	Closed
I09-CIS-CHI-10673	CIS	Bribery	Closed
I09-CIS-DAL-02786	CIS	Job performance failure	Closed
I09-CIS-DAL-04446	CIS	Failure to abide by laws	Closed
I09-CIS-DET-05363	CIS	Public corruption	Closed
I09-CIS-LAX-08227	CIS	Bribery	Closed
I09-CIS-MIA-01747	CIS	Failure to honor just debts	Closed
I09-CIS-MIA-02436	CIS	Impersonation of a DHS employee	Prosecuted
I09-CIS-MIA-05121	CIS	Public corruption	Closed
I09-CIS-MIA-06906	CIS	Public corruption	Closed
I09-CIS-MIA-07419	CIS	Immigration fraud	Closed
I09-CIS-NYC-05134	CIS	Public corruption	Closed
I09-CIS-ORL-10405	CIS	Bribery	Closed
I09-CIS-ORL-10712	CIS	Lack of fairness/impartiality	Closed
I09-CIS-PHL-03289	CIS	Immigration fraud	Closed
I09-CIS-SFO-05851	CIS	Immigration failure	Closed
I09-CIS-SFO-06603	CIS	Law enforcement intelligence	Closed
I09-CIS-SFO-10778	CIS	Personal relationships	Closed
I09-DHS-SFO-08284	DHS	Procurement irregularities	Closed
I09-FEMA-ATL-05783	FEMA	False claims	Closed
I09-FEMA-ATL-05784	FEMA	False claims	Closed
I09-FEMA-ATL-05785	FEMA	False claims	Closed
I09-FEMA-ATL-09022	FEMA	False claims	Prosecuted
I09-FEMA-ATL-10815	FEMA	False claims	Closed
I09-FEMA-ATL-10826	FEMA	False claims	Closed
I09-FEMA-BTN-01708	FEMA	False claims	Prosecuted
I09-FEMA-BTN-03086	FEMA	False claims	Closed
I09-FEMA-BTN-03436	FEMA	False claims	Closed
I09-FEMA-BTN-04038	FEMA	False claims	Closed
I09-FEMA-BTN-05705	FEMA	False claims	Closed
I09-FEMA-BTN-06250	FEMA	Theft of government funds	Prosecuted
I09-FEMA-BTN-06898	FEMA	Theft of government property	Prosecuted

I09-FEMA-BTN-07519	FEMA	False claims	Prosecuted
I09-FEMA-BTN-08363	FEMA	False claims	Closed
I09-FEMA-BTN-09611	FEMA	False claims	Closed
I09-FEMA-DAL-00122	FEMA	False claims	Prosecuted
I09-FEMA-DAL-00123	FEMA	False claims	Prosecuted
I09-FEMA-DAL-00857	FEMA	False claims	Closed
I09-FEMA-DAL-01762	FEMA	False claims	Prosecuted
I09-FEMA-DAL-03427	FEMA	Computer crime	Closed
I09-FEMA-DAL-06316	FEMA	Impersonation of a DHS employee	Prosecuted
I09-FEMA-DAL-10728	FEMA	Investment scam	Closed
I09-FEMA-DET-09349	FEMA	False claims	Prosecuted
I09-FEMA-DET-09365	FEMA	False claims	Closed
I09-FEMA-DET-09376	FEMA	False claims	Closed
I09-FEMA-DET-09380	FEMA	False claims	Closed
I09-FEMA-ELP-02790	FEMA	Theft of government funds	Closed
I09-FEMA-HAT-01279	FEMA	False claims	Prosecuted
I09-FEMA-HAT-10746	FEMA	False claims	Closed
I09-FEMA-HOU-00202	FEMA	Off duty misconduct, no violence	Closed
I09-FEMA-HOU-01253	FEMA	False claims	Prosecuted
I09-FEMA-HOU-02423	FEMA	False claims	Prosecuted
I09-FEMA-HOU-05217	FEMA	False claims	Closed
I09-FEMA-HOU-10842	FEMA	False claims	Closed
I09-FEMA-MOB-04858	FEMA	False claims	Closed
I09-FEMA-MOB-04860	FEMA	False claims	Closed
I09-FEMA-ORL-05684	FEMA	False claims	Closed
I09-FEMA-ORL-09570	FEMA	Travel fraud	Closed
I09-FEMA-PHL-06774	FEMA	Misapplication of government funds	Closed
I09-FEMA-SFO-04467	FEMA	Theft of government funds	Prosecuted
I09-FEMA-SFO-06443	FEMA	False claims	Prosecuted
I09-FEMA-SFO-09920	FEMA	False claims	Prosecuted
I09-FEMA-SND-02803	FEMA	Cost mischarging/defective pricing	Closed
I09-FEMA-SNJ-01604	FEMA	False claims	Closed
I09-FEMA-WFO-07486	FEMA	False claims	Closed
I09-FPS-DAL-07432	FPS	Off duty misconduct, no violence	Closed
I09-FPS-PHL-01648	FPS	Job performance failure	Closed
I09-ICE-ATL-00817	ICE	Release of information	Closed
I09-ICE-ATL-02004	ICE	Law enforcement intelligence	Closed
I09-ICE-ATL-02687	ICE	Use of unnecessary force	Closed
I09-ICE-ATL-02827	ICE	Immigration fraud	Closed
I09-ICE-ATL-05218	ICE	Denial of rights, due process	Closed
I09-ICE-ATL-05869	ICE	False claims	Closed
I09-ICE-ATL-06456	ICE	Use of unnecessary force	Closed
I09-ICE-ATL-08010	ICE	Use of unnecessary force	Closed
I09-ICE-ATL-10400	ICE	Law enforcement intelligence	Closed
I09-ICE-BOS-05242	ICE	False statements	Closed
I09-ICE-BOS-10666	ICE	Bribery	Closed
I09-ICE-BUF-05472	ICE	False claims	Prosecuted
I09-ICE-BUF-06245	ICE	Time and attendance fraud	Closed
I09-ICE-CHI-00069	ICE	Bribery	Closed
I09-ICE-CHI-03055	ICE	Bribery	Closed
I09-ICE-CHI-07820	ICE	Bribery	Closed
I09-ICE-CHI-08233	ICE	Public corruption	Closed

I09-ICE-DAL-02400	ICE	Public corruption	Closed
I09-ICE-DAL-10681	ICE	Theft of personal property	Closed
I09-ICE-DAL-10750	ICE	Rude, crude treatment	Closed
I09-ICE-DET-00838	ICE	Smuggling	Closed
I09-ICE-DET-06671	ICE	Public corruption	Closed
I09-ICE-DRT-08160	ICE	Personal relationships	Closed
I09-ICE-ELC-07038	ICE	Smuggling	Closed
I09-ICE-HOU-05103	ICE	Document/Forgery	Closed
I09-ICE-HOU-09923	ICE	Use, possession, or trafficking of illegal drugs	Closed
I09-ICE-LAX-04708	ICE	Abuse of authority	Closed
I09-ICE-MCA-02385	ICE	Use, possession, or trafficking of illegal drugs	Closed
I09-ICE-MCA-03059	ICE	Smuggling	Closed
I09-ICE-MCA-06313	ICE	Law enforcement intelligence	Closed
I09-ICE-MCA-07491	ICE	Public corruption	Closed
I09-ICE-MCA-07493	ICE	Use, possession, or trafficking of illegal drugs	Closed
I09-ICE-MCA-07746	ICE	Law enforcement intelligence	Closed
I09-ICE-MCA-10830	ICE	Use, possession, or trafficking of illegal drugs	Closed
I09-ICE-MIA-01987	ICE	Use of unnecessary force	Closed
I09-ICE-MIA-02395	ICE	False claims	Closed
I09-ICE-MIA-02712	ICE	Use of unnecessary force	Closed
I09-ICE-MIA-03090	ICE	Public corruption	Closed
I09-ICE-MIA-03141	ICE	Use of unnecessary force	Closed
I09-ICE-MIA-03175	ICE	Public corruption	Closed
I09-ICE-MIA-06501	ICE	Job performance failure	Closed
I09-ICE-MIA-07593	ICE	Security failure	Closed
I09-ICE-MIA-10512	ICE	Impersonation of a DHS employee	Closed
I09-ICE-MIA-10675	ICE	Firearms discharge	Closed
I09-ICE-MIA-10782	ICE	Unauthorized access to a DHS computer or network	Closed
I09-ICE-NYC-08013	ICE	Immigration failure	Closed
I09-ICE-NYC-08291	ICE	Law enforcement intelligence	Closed
I09-ICE-NYC-08753	ICE	Threatening/Harassment	Closed
I09-ICE-ORL-05798	ICE	Public corruption	Closed
I09-ICE-ORL-07129	ICE	Personal relationships	Closed
I09-ICE-ORL-09951	ICE	Immigration failure	Closed
I09-ICE-PHL-05293	ICE	Release of information	Closed
I09-ICE-PHL-06804	ICE	Job performance failure	Closed
I09-ICE-PHL-07513	ICE	Law enforcement intelligence	Closed
I09-ICE-PHL-10518	ICE	Off duty misconduct, no violence	Closed
I09-ICE-PHL-10863	ICE	Law enforcement intelligence	Closed
I09-ICE-SEA-01269	ICE	Law enforcement intelligence	Closed
I09-ICE-SFO-00493	ICE	Personal relationships	Closed
I09-ICE-SFO-09098	ICE	Personal relationships	Closed
I09-ICE-SNJ-00864	ICE	Sexual harassment	Closed
I09-ICE-SNJ-07866	ICE	Failure to cooperate in an official investigation	Closed
I09-ICE-SNJ-08220	ICE	Mismanagement of government property	Closed
I09-ICE-SNJ-09387	ICE	Unauthorized personal use of a DHS computer	Closed
I09-ICE-TUC-02825	ICE	Off duty misconduct, violence	Prosecuted
I09-ICE-TUC-08150	ICE	Law enforcement intelligence	Closed
I09-ICE-TUC-10783	ICE	Personal relationships	Closed
I09-ICE-WFO-03451	ICE	Public corruption	Closed

I09-ICE-WFO-04067	ICE	Bribery	Closed
I09-ICE-YUM-04925	ICE	Law enforcement intelligence	Closed
I09-OIG-DAL-09333	OIG	Fugitive, absconder, escapee	Closed
I09-OIG-DAL-09338	OIG	Fugitive, absconder, escapee	Closed
I09-OIG-DAL-09340	OIG	Fugitive, absconder, escapee	Closed
I09-OIG-LAX-10715	OIG	Law enforcement intelligence	Closed
I09-TSA-ATL-06488	TSA	Off duty arrest, no violence	Closed
I09-TSA-BOS-04913	TSA	Immigration fraud	Closed
I09-TSA-DET-07684	TSA	Threatening/Harassment	Prosecuted
I09-TSA-DET-09486	TSA	Job performance failure	Closed
I09-TSA-HOU-05479	TSA	Use, possession, or trafficking of illegal drugs	Closed
I09-TSA-MIA-02276	TSA	Bribery	Closed
I09-TSA-NYC-04448	TSA	Off duty misconduct, no violence	Closed
I09-TSA-ORL-08975	TSA	Sexual abuse	Closed
I09-TSA-ORL-09414	TSA	Off duty arrest, no violence	Prosecuted
I09-TSA-PHL-08282	TSA	Law enforcement intelligence	Closed
I09-TSA-SEA-10700	TSA	Personal relationships	Closed
I09-TSA-SID-05912	TSA	Employment negotiations	Closed
I09-TSA-SNJ-01521	TSA	Theft of personal property	Closed
I10-CBP-ATL-00050	CBP	Failure to abide by laws	Closed
I10-CBP-ATL-00077	CBP	Off duty arrest, violence	Closed
I10-CBP-DAL-00073	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-DAL-00181	CBP	False claims	Closed
I10-CBP-DAL-00380	CBP	Smuggling	Closed
I10-CBP-DAL-00768	CBP	Smuggling	Closed
I10-CBP-DET-00049	CBP	Death investigation	Closed
I10-CBP-DET-00192	CBP	Death investigation	Closed
I10-CBP-DRT-00079	CBP	False claims	Closed
I10-CBP-DRT-00322	CBP	Personal relationships	Closed
I10-CBP-ELC-00064	CBP	Child pornography	Closed
I10-CBP-ELP-00060	CBP	Public corruption	Closed
I10-CBP-ELP-00127	CBP	Smuggling	Closed
I10-CBP-ELP-00168	CBP	Use of unnecessary force	Closed
I10-CBP-ELP-00175	CBP	Immigration fraud	Closed
I10-CBP-ELP-00647	CBP	Job performance failure	Closed
I10-CBP-ELP-00688	CBP	Smuggling	Closed
I10-CBP-HOU-00318	CBP	Personal relationships	Closed
I10-CBP-LAR-00008	CBP	Job performance failure	Closed
I10-CBP-LAR-00045	CBP	Smuggling	Closed
I10-CBP-LAR-00071	CBP	Personal relationships	Closed
I10-CBP-LAR-00115	CBP	Smuggling	Closed
I10-CBP-LAR-00338	CBP	Smuggling	Closed
I10-CBP-MCA-00009	CBP	Smuggling	Closed
I10-CBP-MCA-00150	CBP	Smuggling	Closed
I10-CBP-MCA-00275	CBP	Smuggling	Closed
I10-CBP-MCA-00324	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00368	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00374	CBP	Smuggling	Closed
I10-CBP-MCA-00536	CBP	Bribery	Closed
I10-CBP-MIA-00020	CBP	Personal relationships	Closed
I10-CBP-MIA-00057	CBP	Theft of government property	Closed

I10-CBP-MIA-00131	CBP	Firearms discharge	Closed
I10-CBP-MIA-00147	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-MIA-00248	CBP	Law enforcement intelligence	Closed
I10-CBP-MIA-00352	CBP	Use of unnecessary force	Closed
I10-CBP-NYC-00101	CBP	Smuggling	Closed
I10-CBP-ORL-00005	CBP	Law enforcement intelligence	Closed
I10-CBP-ORL-00132	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-ORL-00436	CBP	Sexual harassment	Closed
I10-CBP-PHL-00182	CBP	Immigration fraud	Closed
I10-CBP-SID-00169	CBP	Computer crime	Closed
I10-CBP-SND-00122	CBP	Smuggling	Closed
I10-CBP-SND-00373	CBP	Smuggling	Closed
I10-CBP-SNJ-00123	CBP	Travel fraud	Closed
I10-CBP-TUC-00114	CBP	Smuggling	Closed
I10-CBP-TUC-00163	CBP	Computer crime	Closed
I10-CBP-TUC-00288	CBP	Off duty arrest, no violence	Closed
I10-CBP-TUC-00289	CBP	Law enforcement intelligence	Closed
I10-CBP-TUC-00320	CBP	Smuggling	Closed
I10-CBP-TUC-00351	CBP	Use of unnecessary force	Closed
I10-CBP-TUC-00466	CBP	Use of unnecessary force	Closed
I10-CBP-TUC-00475	CBP	Sexual harassment	Closed
I10-CBP-TUC-00519	CBP	Misuse of a govt credit card	Closed
I10-CBP-WFO-00492	CBP	Off duty misconduct, violence	Closed
I10-CBP-YUM-00025	CBP	Bribery	Closed
I10-CBP-YUM-00119	CBP	Smuggling	Closed
I10-CBP-YUM-00267	CBP	Bribery	Closed
I10-CBP-YUM-00381	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-YUM-00385	CBP	Smuggling	Closed
I10-CBP-YUM-00497	CBP	Job performance failure	Closed
I10-CBP-YUM-00809	CBP	Smuggling	Closed
I10-CIS-BOS-00228	CIS	Security failure	Closed
I10-CIS-HOU-00173	CIS	Document/Forgery	Closed
I10-CIS-ORL-00447	CIS	Law enforcement intelligence	Closed
I10-CIS-PHL-00015	CIS	Public corruption	Closed
I10-CIS-WFO-00217	CIS	Law enforcement intelligence	Closed
I10-FEMA-BTN-00371	FEMA	False claims	Closed
I10-FEMA-DAL-00034	FEMA	False claims	Closed
I10-FEMA-DAL-00312	FEMA	Release of information	Closed
I10-FEMA-DAL-00416	FEMA	Threatening/Harassment	Closed
I10-FEMA-DET-00531	FEMA	Misapplication of government funds	Closed
I10-FEMA-HOU-00006	FEMA	False claims	Closed
I10-FEMA-HOU-00157	FEMA	False claims	Closed
I10-FEMA-MIA-00389	FEMA	Theft of government property	Closed
I10-FEMA-NYC-00479	FEMA	False claims	Closed
I10-FEMA-PHL-00478	FEMA	Misapplication of government funds	Closed
I10-FEMA-WFO-00555	FEMA	Misapplication of government funds	Closed
I10-FEMA-WFO-00556	FEMA	Misapplication of government funds	Closed
I10-FLETC-ELP-00072	FLETC	Law enforcement intelligence	Closed
I10-ICE-ATL-00197	ICE	Release of information	Closed
I10-ICE-BUF-00117	ICE	Theft of personal property	Closed
I10-ICE-CHI-00111	ICE	Personal relationships	Closed
I10-ICE-DAL-00595	ICE	Off duty misconduct, no violence	Closed

I10-ICE-HOU-00017	ICE	False claims	Closed
I10-ICE-HOU-00062	ICE	Civil Rights Violations	Closed
I10-ICE-HOU-00753	ICE	False statements	Closed
I10-ICE-LAX-00798	ICE	Unknown	Closed
I10-ICE-MCA-00397	ICE	Personal relationships	Closed
I10-ICE-MCA-00624	ICE	Law enforcement intelligence	Closed
I10-ICE-MCA-00625	ICE	Law enforcement intelligence	Closed
I10-ICE-MIA-00221	ICE	Impersonation of a DHS employee	Closed
I10-ICE-MIA-00450	ICE	Impersonation of a DHS employee	Closed
I10-ICE-MIA-00516	ICE	Threatening/Harassment	Closed
I10-ICE-ORL-00369	ICE	Smuggling	Closed
I10-ICE-PHL-00330	ICE	Bribery	Closed
I10-ICE-PHL-00451	ICE	Physical or sexual abuse	Closed
I10-ICE-PHL-00683	ICE	Abuse of authority	Closed
I10-ICE-SFO-00405	ICE	Personal relationships	Closed
I10-ICE-SND-00229	ICE	Firearms discharge	Closed
I10-ICE-TUC-00046	ICE	Public corruption	Closed
I10-ICE-YUM-00021	ICE	Use of unnecessary force	Closed
I10-ICE-YUM-00167	ICE	Job performance failure	Closed
I10-TSA-ATL-00080	TSA	Use, possession, or trafficking of illegal drugs	Closed
I10-TSA-ATL-00504	TSA	Theft of government property	Closed
I10-TSA-ELP-00606	TSA	Law enforcement intelligence	Closed
I10-TSA-LAX-00482	TSA	Threatening/Harassment of, or assault on an officer	Closed
I10-TSA-PHL-00375	TSA	Immigration fraud	Closed
I10-TSA-SNJ-00246	TSA	Immigration fraud	Closed
I10-TSA-WFO-00323	TSA	Job performance failure	Closed
I10-TSA-YUM-00396	TSA	Law enforcement intelligence	Closed
I10-USCG-MCA-00662	USCG	Smuggling	Closed
I10-USCG-PHL-00540	USCG	Theft of government funds	Closed



**Homeland
Security**

APR 16 2010

The Honorable Darrell Issa
Committee on Oversight and Government Reform
U.S. House of Representatives
2157 Rayburn Building
Washington, DC 20515

Dear Congressman Issa:

Thank you for your letter requesting an update on the status of unimplemented recommendations made by my office to the Department of Homeland Security. In May 2009, we provided your office with information on recommendations we issued as of March 31, 2009. At that time, there were 2,493 open recommendations.


As of March 31, 2010, the department has 1,785 open and unimplemented recommendations issued by my office. Of those recommendations, 305 have \$349,976,522 in questioned costs and potential cost savings of \$18,126,649 in funds put to better use (Attachment I). We also identified the three most important open and unimplemented recommendations, their status including whether the department's management agreed or disagreed with the recommendations, and their associated monetary values, where applicable (Attachment II). Timely resolution of outstanding audit recommendations continues to be a priority for both our office and the department.

Beginning January 5, 2009 through March 31, 2010, we closed 640 recommendations.

Also attached, please find our comments to further improve statutory requirements under the *Inspector General Reform Act of 2008* (Attachment III).

Should you have any questions, please call me, or a member of your staff may contact our congressional and media liaison, Marta Metelko, at (202) 254-4100.

Sincerely,


Richard L. Skinner
Inspector General

cc: The Honorable Edolphus Towns, Chairman
DHS Office of Legislative Affairs
DHS GAO/OIG Liaison Office

Attachments:

Attachment I – Open and unimplemented recommendations with monetary values
Attachment II – Three Most Important Open and Unimplemented Recommendations
Attachment III – Suggestions to Further Improve the *Inspector General Act*

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
1	DA-03-04 (2004)	City of Barnesville, Georgia	11/18/2003	Disallow the \$1,035,749 of questioned cost.	1	\$ 1,035,749	
2	DA-04-04 (2004)	Bibb County, Georgia	11/18/2003	Disallow the \$15,219 of questioned costs.	1	\$ 15,219	
3	DA-04-05 (2005)	Edgecombe County, NC 1292-DR-NC	10/25/2004	Disallow the \$17,346 of questioned costs.	1	\$ 17,346	
4	DA-05-04 (2004)	West Virginia Department of Transportation	11/18/2003	Disallow the \$3,487 of questioned costs.	1	\$ 3,487	
5	DA-06-04 (2004)	Town of Randolph, Vermont	11/20/2003	Disallow the \$1,385 of questioned costs.	1	\$ 1,385	
6	DA-06-05 (2005)	Crisp County, GA 1033-DR-GA	11/19/2004	Disallow the \$211,528 of questioned costs.	1	\$ 211,528	
7	DA-07-06	City of Coral Gables, Florida, FEMA Disaster No 1609-DR-FL	12/11/2006	Disallow \$365,633 in questioned costs.	1	\$ 365,633	
8	DA-07-09	Audit of Hurricanes Katrina and Wilma Activities Monroe County, FL PAID No. 087-99087-00, FEMA Disaster Nos. 1602 and 1609-DR-FL	3/13/2007	Disallow \$1,721,725 associated with debris removal from federal-aid roads.	1	\$ 1,721,725	
9	DA-07-10	Audit of Personnel Costs Claimed by New York State Emergency Management Office Under FEMA Grant Programs	3/13/2007	Disallow \$653,408 of questioned costs.	2	\$ 653,408	
10	DA-08-01	Audit of Hurricane Jeanne Activities, Hillsborough County, FL	11/26/2007	Disallow the \$336,786 of unsupported costs.	1	\$ 336,786	
11	DA-08-06	Review of Coast Electric Power Association	6/26/2008	Disallow the \$1,250,705 of questioned costs.	1	\$ 1,250,705	
12	DA-08-07	Hurricane Georges Activities for Puerto Rico Aqueduct and Sewer Authority	7/2/2008	Disallow the \$1,629,730 of questioned costs.	2	\$ 1,629,730	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
13	DA-09-01	Hurricane Katrina and Wilma Activities for Miami-Dade County Parks and Recreation Department	11/12/2008	Questioned costs are not eligible for FEMA funding. \$552,141 of excessive contract charges.	2	\$ 552,141	
14	DA-09-01	Hurricane Katrina and Wilma Activities for Miami-Dade County Parks and Recreation Department	11/12/2008	FEMA disallow \$165,093 for administrative activities	2B	\$ 165,093	\$ -
15	DA-09-03	Hurricane Ivan, Dennis, and Katrina Activities for Baldwin Regional, Alabama	12/4/2008	Interest earned on tipping fees \$1,085,151	1c	\$ 1,085,151	
16	DA-09-03	Hurricane Ivan, Dennis, and Katrina Activities for Baldwin Regional, Alabama	12/4/2008	Duplicate charges related to Hurricane Ivan, which total \$28,569.	1d	\$ 28,569	
17	DA-09-03	Hurricane Ivan, Dennis, and Katrina Activities for Baldwin Regional, Alabama	12/4/2008	Cost related to Hurricane Ivan related to insurance proceeds.	1e	\$ 10,302	
18	DA-09-04 (2004)	Municipality of Naguabo, Puerto Rico	1/12/2004	Disallow \$1,916,097 of questioned costs.	2	\$ 1,916,097	\$ -
19	DA-09-04 (2004)	Municipality of Naguabo, Puerto Rico	1/12/2004	De-obligate \$226,323 awarded under projects that were not implemented.	3	\$ 226,323	\$ -
20	DA-09-05	Municipality of Maunabo 1247-DR-PR	1/20/2005	FEMA disallow \$512,843 of questioned costs.	2	\$ 512,843	\$ -
21	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$5,256,806 in excessive contract charges.	1A	\$ 5,256,806	
22	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$189,661 for equipment charges.	1B	\$ 189,661	
23	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$44,642 for overtime labor.	1C	\$ 44,642	
24	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$65,390 for project costs.	1D	\$ 65,390	

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25	DA-09-07	Mississippi Gulf Coast Regional Wastewater Authority	12/18/2008	Require the Authority to remit \$177,116 of interest earned on FEMA advances.	4	\$ 177,116	
26	DA-09-08	Hurricane Katrina Activities for the Catholic Diocese of Biloxi, Mississippi	1/8/2009	Deobligate \$1,207,851 on project work funded by other government agencies.	1	\$ 1,207,851	\$ -
27	DA-09-08	Hurricane Katrina Activities for the Catholic Diocese of Biloxi, Mississippi	1/8/2009	Disallow the questioned costs of \$33,600 applicable to extended warranty costs.	3	\$ 33,600	\$ -
28	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$1,925,128 for debris removal.	1A	\$ 1,925,128	
29	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$1,676,440	1B	\$ 1,676,440	
30	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$1,340,672	1C	\$ 1,340,672	
31	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$41,870	1D	\$ 41,870	
32	DA-09-15	Hurricane Ivan Activities for Escambia County Sheriff's Office	4/30/2009	Deobligate \$1,530,540 of unsupported equipment charges.	2A	\$ 1,530,540	
33	DA-09-15	Hurricane Ivan Activities for Escambia County Sheriff's Office	4/30/2009	Deobligate \$132,889 of excessive and ineligible equipment charges.	2B	\$ 132,889	
34	DA-09-15	Hurricane Ivan Activities for Escambia County Sheriff's Office	4/30/2009	Deobligate \$473,281 of overtime labor charges.	2C	\$ 473,281	
35	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$436,531 for debris removal under Hurricane Wilma.	1	\$ 436,531	
36	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$43,407 project charges under Hurricane Katrina.	1a	\$ 43,407	
37	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$2,321,939 of project charges under Hurricane Wilma.	1b	\$ 2,321,939	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
38	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$297,765 for debris removal on federal-aid roads under Hurricane Wilma	1c	\$ 297,765	
39	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$183,351 for overtime salaries and associated benefit's under Hurricane Wilma.	1d	\$ 183,351	
40	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Previously disallowed costs under Hurricane Wilma \$251,277.	1e	\$ 251,277	
41	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$3,443 of charges outside of the authorized period of Hurricane Wilma.	1f	\$ 3,443	
42	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Deobligate \$936,102 of excess funding under Hurricane Wilma.	2	\$ 936,102	
43	DA-09-19	Hurricane Katrina Activities for Pass Christian Public School District	7/1/2009	Instruct the District to develop an accounting system that allows for project expenditures to be readily traced to source documents.	1	\$ 333,432	
44	DA-09-19	Hurricane Katrina Activities for Pass Christian Public School District	7/1/2009	Disallow the questioned costs of \$333,432.	2	\$ 333,432	
45	DA-09-20	Harrison County School District, MS	8/4/2009	Disallow the \$375,726 overpayment received under Project 18	1	\$ 375,726	
46	DA-09-21	Hurricane Georges Activities for Puerto Rico	8/11/2009	Disallow of \$12,866,944 questioned	2	\$ 12,866,944	
47	DA-09-21	Hurricane Georges Activities for Puerto Rico	8/11/2009	Disallow \$3,933,614 of unsupported charges	3	\$ 3,933,614	
48	DA-09-22	Orange County Florida	8/15/2009	Disallow \$1,276,605 of ineligible force account labor charges	1	\$ 1,276,605	
49	DA-09-22	Orange County Florida	8/15/2009	Disallow \$241,844 of charges for ineligible activities	2	\$ 241,844	

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50	DA-09-22	Orange County Florida	8/15/2009	Disallow \$14,359 of unsupported project charges	3	\$ 14,359	
51	DA-09-22	Orange County Florida	8/15/2009	Disallow \$15,460 of duplicate charges	4	\$ 15,460	
52	DA-09-22	Orange County Florida	8/15/2009	Questioned Costs - Unsupported debris removal charges	5	\$ 1,874,472	\$ -
53	DA-09-22	Orange County Florida	8/15/2009	Deobligate \$1,760,080 of excess funding received for debris removal activities	6	\$ 1,760,080	
54	DA-10-01	Department of Juvenile Justice (DJJ)	10/7/2009	We recommend that the Director of the FEMA Florida Recovery Office, in coordination with the DCA, disallow the \$2,081,630 (FEMA Share \$1,873,467) of questioned costs.	1	\$ 2,081,630	
55	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$204,797 in ineligible and non-disaster charges.	2	\$ 204,797	
56	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow the \$1,103,391 for unsupported equipment usage.	3	\$ 1,103,391	
57	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$293,351 of costs covered by insurance proceeds.	4	\$ 293,351	
58	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$299,725 of unsupported costs	5	\$ 299,725	
59	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$98,239 of duplicate charges.	6	\$ 98,239	
60	DA-10-03	City of Biloxi, Mississippi	12/15/2009	Instruct the City to reimburse the overpayment of \$490,317 to the MEMA.	1	\$ 490,317	
61	DA-10-03	City of Biloxi, Mississippi	12/15/2009	Disallow the questioned costs of \$224,466	2	\$ 224,466	

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62	DA-10-05	Municipality of Utuado, Puerto Rico	2/2/2010	We recommend that the Acting Regional Administrator, FEMA Region II, in coordination with the grantee, disallow the non-disaster damages of \$179,565.	1	\$ 179,565	
63	DA-10-06	Commonwealth of Massachusetts Highway Dept	2/3/2010	We recommend that the Acting Regional Administrator, FEMA Region I, in coordination with MEMA, disallow the \$338,954 (FEMA Share \$254,216) of unsupported force account equipment charges.	1	\$ 338,954	
64	DA-10-07	South Carolina Public Service Authority	2/10/2010	Disallow the \$153,087 of excessive equipment costs	1	\$ 153,087	
65	DA-10-07	South Carolina Public Service Authority	2/10/2010	Disallow the \$60,737 of excessive fringe benefit charges	2	\$ 60,737	
66	DA-10-08	Mississippi Emergency Management Agency	2/18/2010	Require MEMA to request overpaid amounts totaling \$9.5 million from subgrantees for deposit into the State Treasury to be used to fund other projects, thus reducing future drawdowns of FEMA funds from HHS Smartlink	1	\$ 9,483,473	\$ 9,483,473

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
67	DA-10-08	Mississippi Emergency Management Agency	2/18/2010	Disallow \$7,751,445 for excessive contract costs of document management services and advise MEMA that such services should be adjusted and billed at the administrative hourly labor rate; or require MEMA to negotiate an hourly rate that is commensurate with the duties performed by the contractor document management personnel and adjust billings to date for the agreed-upon rate. The contract should also be modified for any such changes.	2	\$ 751,445	
68	DA-10-08	Mississippi Emergency Management Agency	2/18/2010	Disallow \$309,000 and advise MEMA that the labor rate should be adjusted to the Recovery Accounting Oversight Analyst rate; or require MEMA to negotiate, an hourly rate commensurate with the duties of the non-supervisory employee and adjust billings to date for the agreed-upon rate. The contract should also be modified for any such changes.	3	\$ 309,000	
69	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$881,786 of unsupported equipment and debris removal charges (Finding A).	1	\$ 881,786	
70	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$405,261 of excessive debris removal charges (Finding B).	2	\$ 405,261	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
71	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$371,595 of duplicate project charges (Finding C).	3	\$ 371,595	
72	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$217,433 of non-disaster charges (Finding D).	4	\$ 217,433	\$ 217,433
73	DA-12-03 (2003)	MANATEE COUNTY, FLORIDA	5/5/2003	Disallow the \$116,101 of questioned costs.	1	\$ 116,101	
74	DA-12-05 (2005)	Virginia Dept. of Mental Health 1392-DR-VA	3/2/2005	Recover from the Municipality and remit to FEMA, \$11,180 of earned interest	2	\$ 11,180	
75	DA-12-05 (2005)	Virginia Dept. of Mental Health 1392-DR-VA	3/2/2005	Disallowed the \$328,462 questioned costs.	3	\$ 328,462	
76	DA-13-03 (2003)	HARRISON COUNTY, MISSISSIPPI	6/9/2003	Disallow the \$1,723,666 of excess charges for the picking up and disposing of tree stumps;	1	\$ 1,723,666	
77	DA-13-03 (2003)	HARRISON COUNTY, MISSISSIPPI	6/9/2003	De-obligate the excessive \$6,000 awarded under Project 45672.	2	\$ 6,000	
78	DA-13-05 (2005)	Pitt County, North Carolina, 1292-DR-NC	3/2/2005	Disallow the \$395,090 of questioned costs.	1	\$ 395,090	
79	DA-14-04 (2004)	SC Dept. of Transportation	2/10/2004	Disallow the \$147,221 of questioned costs.	1	\$ 147,221	
80	DA-15-03 (2003)	Municipality of Utado, Puerto Rico	6/30/2003	Disallow the \$862,627 of questioned costs.	2	\$ 862,627	
81	DA-15-03 (2003)	Municipality of Utado, Puerto Rico	6/30/2003	Recover the \$86,890 of interest earned on FEMA funds.	3	\$ 86,890	
82	DA-16-04 (2004)	Coastal Electrical Power Association	2/10/2004	Disallow the \$36,075 of questioned costs.	1	\$ 36,075	
83	DA-16-05 (2005)	City of Columbus, MS 1360-DR-MS	5/9/2005	2. Disallow unsupported debris removal charges of \$254,523. 3. Disallow unapplied in the amount of \$2,537.	2	\$ 256,770	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
84	DA-17-05 (2005)	Monroe County School District Key West FL	6/24/2005	1. Disallow excess charges of engineering \$168,559. 2. Disallow excess charges for flood insurance \$47,999. 3. Disallow excess charges for a mathematical error \$71,391. 4. Disallow cost covered by insurance \$260,068.	1	\$ 548,035	
85	DA-18-04 (2004)	City of Raleigh, North Carolina	3/24/2004	Disallow the \$18,946 of questioned costs.	1	\$ 18,946	
86	DA-18-05 (2005)	City of Owendsboro, KY	6/27/2005	1. Disallow excess charges for fringe benefit rates \$3904. 2. Disallow excess charges for normal rate of compensation \$2915. 3. Disallow excess charges for a mathematical \$1352.	1	\$ 8,171	
87	DA-21-04 (2004)	Municipality of Ceiba, Puerto Rico	3/29/2004	Disallow the \$483,008 in questioned cost.	1	\$ 483,008	
88	DA-22-04 (2004)	Kentucky Transportation Cabinet	3/29/2004	Disallow the \$162,098 of questioned costs.	1	\$ 162,098	
89	DA-22-05 (2005)	Municipality of Coamo, Puerto Rico	8/1/2005	1. Disallow excessive and unsupported charges of \$463,833. 2. Disallow excess equipment charges of \$30,777. 3. Disallow duplicate funding of \$168,359. 4. Disallow charges covered by insurance \$11,286.	1	\$ 683,931	
90	DA-23-04 (2004)	Dekalb County, Georgia	5/6/2004	Disallow the \$161,352 of questioned costs.	1	\$ 161,352	
91	DA-24-04 (2004)	VA Dept. of Transportation	5/6/2004	Disallow the \$5,910 of questioned costs.	1	\$ 5,910	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
92	DA-25-04 (2004)	Virginia Department of Transportation	5/6/2004	Disallow the \$74,123 of questioned costs.	3	\$ 74,123	
93	DA-25-05 (2005)	Audit of the State of Florida Administration of Disaster Assistance Funds	8/9/2005	Recoup the unauthorized payments of \$597,855 made to Walton and Holmes Counties.	15	\$ 597,855	
94	DA-25-05 (2005)	Audit of the State of Florida Administration of Disaster Assistance Funds	8/9/2005	Remove the duplicate charge of \$2,900 from the state management grant account for the Hazard Mitigation Program that has been funded under the statutory administrative cost allowance.	16	\$ 2,900	
95	DA-28-04 (2004)	Massachusetts Bay Transit Authority	6/10/2004	Disallow the \$623,938 of questioned costs.	1	\$ 623,938	
96	DA-28-05 (2005)	Audit of First Responder Grant Funds Awarded to the Virgin Islands Law Enforcement Planning Commission	9/7/2005	Disallow the \$111,540 of questioned charges unless the LEPC can justify or document the appropriateness of such charges.	3	\$ 111,540	
97	DA-30-04 (2004)	University of Virgin Islands	6/30/2004	Disallow the \$1,818,638 of questioned costs.	1	\$ 1,818,638	
98	DA-FL-07-12	Review of Hurricane Wilma Activities City of Pembroke Pines, FL	7/13/2007	Disallow \$3,062,516 of project costs related to excessive contract charges, debris removal from federal-aid roads, ineligible project costs and unapplied credits.	2	\$ 3,062,516	
99	DA-FL-07-12	Review of Hurricane Wilma Activities City of Pembroke Pines, FL	7/13/2007	De-obligate excess funding of \$122,794 received under Project 2929 for debris removal activities outside the authorized 72-hour period.	3	\$ 122,794	

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100	DD-02-05 (2005)	Grants Management: Louisiana's Compliance With Disaster Assistance Program's Requirements	11/30/2004	Disallow \$163,301 of the \$186,363 statutory administrative allowances claimed as of September 2003 and disallow the remaining \$23,062 claimed unless LHLS/EP can prove the eligibility of the charges.	7.1	\$ 186,363	
101	DD-02-05 (2005)	Grants Management: Louisiana's Compliance With Disaster Assistance Program's Requirements	11/30/2005	Disallow \$454,486 of the \$465,689 UN administrative and management costs claimed as of September 2003 and disallow the remaining \$11,203 claimed unless LHLS/EP can prove the eligibility of the charges.	8.1	\$ 465,689	
102	DD-06-05 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	5/17/2005	Disallow \$1,802,562 of ineligible contracting costs.	1	\$ 1,802,562	
103	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$3,232,188 of contract costs that WFEC incurred that did not meet minimum federal procurement standards.	2	\$ 3,232,188	
104	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$549,686 of ineligible damages to private property.	3	\$ 549,686	
105	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$234,210 of unsupported costs.	4	\$ 234,210	
106	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$37,725 of overstated fringe benefits.	5	\$ 37,725	
107	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$36,080 of duplicate administrative costs.	6	\$ 36,080	

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108	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$20,387 in unallowable markups on contact costs.	7	\$ 20,387	
109	DD-06-06 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	1/17/2006	Disallow \$2,370 of ineligible costs for work not related to the disaster.	8	\$ 2,370	
110	DD-07-06	Grant Management: Connecticut's Compliance With Disaster Assistance Program's Requirement	3/31/2006	Disallow the \$16.4 million billed for direct charges and recover any payments already made for these charges.	2	\$ 16,400,000	
111	DD-09-01	Louisiana Department of Agriculture and Forestry	11/21/2008	Disallow \$858,338 of ineligible costs. (PW 109)	1	\$ 253,309	
112	DD-09-01	Louisiana Department of Agriculture and Forestry	11/21/2008	Disallow \$9,462,763 as unsupported unless additional documentation provides evidence that fuel recipients were eligible to receive disaster assistance, used the fuel for eligible disaster activities, and did not receive duplicate benefits.	2	\$ 4,436,759	
113	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$9,107,760 for unreasonable base camp costs (\$6,233,630 for JDEC and \$2,874,130 for BEC). See Exhibit B.	A-1	\$ 9,107,760	
114	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$1,235,423 for invoice overcharges (\$792,540 for JDEC and \$442,883 for BEC).	A-2	\$ 1,235,423	
115	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$189,435 for excessive costs for JDEC sack lunches.	A-3	\$ 189,435	
116	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$97,000 for the math error in JDEC's Service Rentals invoices.	A-4	\$ 97,000	

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117	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$10,518,434 for improper contracting procedures (\$10,235,544 for JDEC and \$282,890 for BEC). See Exhibit B.	B-1	\$ 10,518,434	
118	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$5,654,891 for unsupported costs (\$5,654,580 for JDEC and \$311 for BEC).	B-2	\$ 5,654,891	
119	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$110,444 for duplicate or improper meals and lodging expenses (\$39,182 for JDEC and \$71,262 for BEC).	B-3	\$ 110,444	
120	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$25,000 for the land purchase not reimbursed by JDEC.	B-4	\$ 25,000	
121	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$21,465 for the duplicate invoice charge for JDEC.	B-5	\$ 21,465	
122	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$19,662 for unallowable mark-ups by JDEC contractors.	B-6	\$ 19,662	
123	DD-09-11	City of New Orleans Residential Solid Waste and Debris Removal	6/12/2009	We recommend that the Acting Director, FEMA Louisiana Transitional Recovery Office, disallow \$663,382 of ineligible costs for removal of debris not related to the disaster.	1	\$ 663,382	
124	DD-09-15	New Orleans City Park Improvement Association and Facility, Planning, and Control	9/18/2009	Disallow \$226,034 for prohibited markups on contract costs.	1	\$ 226,034	
125	DD-09-15	New Orleans City Park Improvement Association and Facility, Planning, and Control	9/18/2009	Disallow \$68,140 for ineligible sod replacement.	2	\$ 68,140	
126	DD-09-17	City of New Orleans Community Correctional Center	9/30/2009	Disallow \$296,171 as ineligible markups on costs.	2	\$ 296,171	

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127	DD-09-17	City of New Orleans Community Correctional Center	9/30/2009	Disallow \$573,992 for work that was not the City's legal responsibility.	3	\$ 573,992	
128	DD-09-17	City of New Orleans Community Correctional Center	9/30/2009	Disallow \$2,300 in overcharges by the prime contractor.	5	\$ 2,300	
129	DD-10-02	Ernest N. Morial Exhibition Hall Authority	11/20/2009	Disallow \$900,062 claimed as an insurance deductible under PW10689 as ineligible costs.	2	\$ 900,062	
130	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$746,473 of improper contracting costs.	1	\$ 746,473	
131	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$583,089 of unsupported costs.	2	\$ 583,089	
132	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$176,838 of ineligible costs.	3	\$ 176,835	
133	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$1,969 of duplicate costs.	4	\$ 1,969	
134	DD-10-04	City of Springfield, IL	1/13/2010	Disallow \$5,979 for equipment costs charged at unallowable rates.	5	\$ 5,979	
135	DD-10-06	Town of Vinton, Louisiana	3/24/2010	Disallow \$119,934 of excess contract prices.	2	\$ 119,934	
136	DD-10-06	Town of Vinton, Louisiana		Disallow \$3,920 of duplicate costs	3	\$ 3,920	
137	DD-10-06	Town of Vinton, Louisiana	3/24/2010	Deobligate \$184,409 of disaster damage costs not incurred or claimed.	4	\$ 184,409	
138	DO-01-03 (2003)	LOS ANGELES CTY DEPT. OF PUBLIC WORKS	4/7/2003	Disallow questioned costs of \$2,064,796.	1	\$ 2,064,796	
139	DO-04-03	FEMA 1005-DR, Los Angeles, CA	4/16/2003	Disallow \$751,627 of questionable costs.	1	\$ 751,627	
140	DO-05-03	FEMA 1155-DR, Mariposa, CA	4/30/2003	Disallow questioned costs of \$ 51,004.	1	\$ 51,004	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
141	DO-06-03 (2003)	FEMA 1203-DR, Arvin, CA	4/30/2003	Disallow \$ 14,090 of questionable costs.	1	\$ 14,090	
142	DO-07-03	FEMA 1044-DR, Ventura, CA	5/16/2003	Disallow \$60,981 in questionable costs related to normal and routine cleanup costs.	1	\$ 60,981	
143	DO-09-03 (2003)	FEMA-1008-DR, Kaiser Foundation Hospital	5/29/2003	Disallow \$184,741 of questioned costs.	1	\$ 184,741	
144	DO-10-03 (2003)	Kaiser Foundation Health Plan, Inc.	6/4/2003	Disallow \$36,619 of questioned costs.	1	\$ 36,619	
145	DO-11-03 (2003)	Napa California	6/13/2003	Disallow \$31,964 of questionable costs.	1	\$ 31,964	
146	DO-13-03 (2003)	Los Angeles County Fire Department	6/20/2003	Disallow \$771,853 of questionable costs.	1	\$ 771,853	
147	DO-14-03 (2003)	State of California Department of Forestry/Fire	6/20/2003	Disallow \$862,470 in questioned costs.	1	\$ 862,470	
148	DO-15-03 (2003)	Milpitas, California	6/20/2003	Disallow \$1,205 of questionable costs.	1	\$ 1,205	
149	DS-01-04	City of San Leandro, California	11/24/2003	Disallow \$110,741 in questionable costs.	1	\$ 110,741	
150	DS-01-05	Los Angeles-General Application 1008-DR-CA	11/22/2004	Recover \$83,655 of interest earned by the City on the FEMA advance.	1	\$ 83,655	
151	DS-01-05	Los Angeles-General Application 1008-DR-CA	11/22/2004	Disallow \$424,293 of the City's claim for costs covered under FEMA's statutory administrative allowance, unsupported project costs, and excessive project management costs.	2	\$ 424,293	
152	DS-01-06	Yakima County, Yakima Washington, FEMA 1100-DR-WA	11/8/2005	Disallow questioned costs of \$22,436.	1	\$ 22,436	
153	DS-02-05	County of Monterey 1203-DR-CA	11/22/2004	Disallow \$129,070 of costs claimed by the County.	1	\$ 129,070	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
154	DS-03-04	County of San Mateo, California	11/24/2003	Disallow questioned costs of \$279,994.	1	\$ 279,994	
155	DS-03-05	Audit of Sonoma County, Santa Rosa, CA	12/1/2004	Disallow \$24,395 in excessive force account equipment costs and overstated force account labor costs claimed by the County.	1	\$ 24,395	
156	DS-03-06	Audit of Sonoma County, Santa Rosa, CA	4/20/2006	Disallow \$442,644 in costs claimed by the County.	1	\$ 442,644	
157	DS-04-05	City of Pacifica	12/15/2004	Disallow \$34,358 in costs claimed by the City.	1	\$ 34,358	
158	DS-04-06	Audit of State of WA's Dept of Corrections	4/24/2006	Disallow \$2,122 in costs claimed by the DOC.	1	\$ 2,122	
159	DS-05-05	Daly City, CA, FEMA #1203-DR-CA	12/15/2004	Disallow \$71,570 of overstated engineering force account labor costs claimed by the City.	1	\$ 71,570	
160	DS-07-01	Audit of FEMA Public Assistance Grant Funding Awarded to State of Washington's Department of General Administration After the Nisqually Earthquake	8/24/2007	Disallow \$4,899,578 in costs claimed by the Department.	1	\$ 4,899,578	
161	DS-07-05			Disallow \$114,662 in costs claimed by the County.	1	\$ 114,662	
162	DS-08-04	San Bernardino County, CA	7/7/2008	Analyze the \$1,779,016 in unapproved overruns, determine whether these costs were justified, reasonable, and within the approved scope of work; and obligate funding as supported by the analysis.	1	\$ 1,779,016	
163	DS-08-04	San Bernardino County, CA	7/7/2008	Review the \$200,480 of ineligible costs reported herein and recoup any overpayments.	2	\$ 200,480	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
164	DS-08-04	San Bernardino County, CA	7/7/2008	Review the \$1,084 in unsupported costs reported herein and recoup any overpayments.	3	\$ 1,084	
165	DS-08-05	State of Oregon's Administration of the Fire Management Assistance Grant Program for the Bland Mountain #2 Fire	9/22/2008	Disallow \$605,302 in ineligible in-state pre-positioning costs	1	\$ 605,302	
166	DS-08-05 (2005)	Santa Monica Hospital Medical Ctr.	2/8/2005	Disallow \$1,584,565 of costs claimed by the Medical Center.	1	\$ 1,584,565	
167	DS-08-06	State of Arizona's Administration of the Fire Management Assistance Grant Program for the Aspen Fire	9/22/2008	Disallow unsupported costs totaling \$26,832 and require the grantee to comply with FMAG regulations that pertain to records retention of supporting documentation.	1	\$ 26,832	
168	DS-08-07	State of Montana's Administration of the Fire Management Assistance Grant Program for the Hobble Fire	9/22/2008	Disallow the \$6,919 for unsupported costs.	1	\$ 6,919	
169	DS-08-08	State of California's Administration of the Fire Management Assistance Grant Program for the Canyon Fire	9/22/2008	Reimburse FEMA \$515,430 for the duplicate costs reimbursed to CALFIRE under the USFS, BLM, and BIA reimbursement agreement and under the FMAG award.	1	\$ 515,430	
170	DS-08-08	State of California's Administration of the Fire Management Assistance Grant Program for the Canyon Fire	9/22/2008	Disallow the unsupported costs totaling \$30,180 and require the OES to comply with FEMA regulations regarding support for eligible costs.	3	\$ 30,180	

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171	DS-08-10	State of New Mexico's Administration of the Fire Management Assistance Grant Program for the Atrisco Fire	9/26/2008	Disallow the \$815, 795 of unsupported costs.	1	\$ 815,795	
172	DS-08-11	State of California's Administration of the Fire Management Assistance Grant Program for the Pine Fire	9/26/2008	Disallow \$360,844, federal-share, in ineligible costs included in the PWs submitted by OES.	4	\$ 360,844	
173	DS-08-11	State of California's Administration of the Fire Management Assistance Grant Program for the Pine Fire	9/26/2008	Disallow unsupported federal-share costs of \$2,660,694 under PW 2-1 and require OES to comply with FMAG regulations for obtaining and retaining supporting documentation.	5	\$ 2,660,694	
174	DS-08-12	State of Montana's Administration of the Fire Management Assistance Grant Program for the Missoula/Mineral Fire Zone	9/26/2008	Disallow unsupported costs totaling \$1,299,573.	2	\$ 1,299,573	
175	DS-09-02	East Bay Regional Park District	3/12/2009	If claimed, disallow \$851,096 for PWs 3468 and 3444 (\$420,202 and \$430,894) Page 2	2	\$ 851,096	
176	DS-09-04	San Diego County, California	4/20/2009	Deobligate \$27,770 in ineligible project costs and re-obligate those funds under disaster number 1577-DR-CA.	1	\$ 27,770	
177	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$162,866 in unsupported costs.	1	\$ 162,866	
178	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$91,582 in excessive equipment costs. (Federal share should be \$68,687.)	2	\$ 91,582	

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179	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$7,525 in contract costs for labor not specifically identified in PUD's contract.	3	\$ 7,525	
180	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$14,289 in duplicate costs.	4	\$ 14,289	
181	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$10,271 in public utility taxes paid to other PUDs that provided mutual aid.	5	\$ 10,271	
182	DS-09-08	City of Seattle, Washington	7/2/2009	Dissallow \$74,112 in costs related to project 622 if included in the city's final claim.	1	\$ 74,114	
183	DS-09-09	City of Los Angeles Department of Water & Power	7/10/2010	Disallow \$2,169,000 in project improvements for project 3016 identified by the Department as claimable costs.	2	\$ 2,169,000	
184	DS-09-09	City of Los Angeles Department of Water & Power	7/10/2010	Disallow \$463,125 in questionable costs relating to projects 951, 2407, 2912, and 2985 identified by the Department as claimable costs.	3	\$ 463,125	
185	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$2.9 million in questionable cost for PW 2272 and PW 3122 identified by DFG as claimable costs (Finding A).	2	\$ 2,910,188	
186	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$1,486,910 in unallowable cost for PW 3014 identified by DFG as claimable costs (Finding B).	3	\$ 1,486,910	
187	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$6,906 in unallowable costs for PW 3757 if such costs are included in DFG's final claim (Finding C).	4	\$ 6,906	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
188	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$319,320 in ineligible costs for PW 3757 if these costs are included in DFG's final claim (Finding D).	5	\$ 71,320	
189	DS-09-11	California Department of Fish and Game	8/21/2009	Deobligate \$319,431 in funds awarded for projects 3334, 3317, 2276, and 3122 since the funds are no longer needed to accomplish the FEMA approved scopes of work (the federal share of unneeded project funding is \$239,573) (Finding E).	6		\$ 239,573
190	DS-09-12	City of San Diego, California	9/22/2009	Require CalEMA to disallow \$25,796 in force account labor costs if these costs are included in the City's final claim for PWs 290 and 2818, and verify that the final claim, when submitted to CalEMA on behalf of the City, does not include these questionable costs.	1	\$ 25,796	
191	DS-09-12	City of San Diego, California	9/22/2009	In coordination with CalEMA, reduce project funding for PWs 290, 291, 2818, and 2903 by \$502,634 (\$376,976 federal share) since those projects have been completed and the funds are no longer needed.	2		\$ 502,634

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192	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$468,291 for PW 4 that were incurred after the contract period of performance, and recoup any overpayments.	1	\$ 468,291	
193	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$339,935 for PW 5 that were not within the PW scope of work, and recoup any overpayments	2	\$ 339,935	
194	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$1,911,736 for PW 7 that did not meet the regulatory requirements for emergency work, and recoup any overpayments.	3	\$ 1,911,736	
195	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$102,596 for PW 8 that were incurred subsequent to the 6-month time limit for emergency protective measures, and recoup any overpayments.	4	\$ 102,596	
196	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible cost of \$148,937 for PWs 19 and 27 that were excess administrative fees, and recoup any overpayments.	5	\$ 148,937	

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197	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$121,677 for PW 27 that were for straight-time labor costs of permanent personnel for emergency protective measures, and recoup any overpayments.	6	\$ 121,677	
198	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow unsupported costs of \$256,949 for PW 5, and recoup any overpayments.	7	\$ 256,949	
199	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow unsupported costs of \$59,409 for PW 27, and recoup any overpayments.	8	\$ 59,409	
200	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow unsupported costs of \$690,378 for PW 51, and recoup any overpayments.	9	\$ 690,378	
201	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$280,421 in costs covered under the administrative allowance, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	1	\$ 280,421	
202	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$44,029 in ineligible costs associated with change orders approved subsequent to contract completion dates, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	2	\$ 44,029	

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203	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$38,678 in unapproved environmental cleanup costs, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	3	\$ 38,678	
204	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$63,642 in unapproved cost overruns, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	4	\$ 63,642	
205	DS-10-01	County of Santa Cruz, California	1/29/2010	Determine whether the actual SOW performed under PW 3484 satisfies the intent of the PW as originally written, and if not, disallow the claimed amount of \$74,514 (Finding A).	1	\$ 74,514	
206	DS-10-01	County of Santa Cruz, California	1/29/2010	Reduce funding for PW 3484 by \$545,111, since the funds are no longer needed to accomplish the FEMA approved scope of work (the federal share of the unneeded project funding is \$408,833) (Finding A).	2		\$ 408,833
207	DS-10-01	County of Santa Cruz, California	1/29/2010	Disallow \$14,179 in unallowable equipment costs (Finding B).	3	\$ 14,179	
208	DS-10-02	Nevada Division of Forestry	1/29/2010	Disallow \$1,186,575 (federal share \$889,931) of re-vegetation costs not in compliance with federal regulations and FEMA guidelines.	1	\$ 1,186,575	

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209	DS-10-02	Nevada Division of Forestry		Disallow \$433,305 (federal share \$324,979) of unsupported and ineligible costs.	2	\$ 433,305	
210	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Determine the eligibility of disaster costs to be claimed by the Department for PWs 663, 677, 703, and 2693, and if warranted, reduce project funding by \$1,349,057 since the funds may not be needed to accomplish the FEMA approved scopes of work (Finding G and Exhibit A).	10		\$ 1,011,793
211	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$641,120 in unsupported costs for PWs 677, 663, 703, 159, and 14 other large projects if such costs are included in the Department's final claim (Finding A and Exhibits A and B).	3	\$ 641,120	
212	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$331,014 in ineligible costs for PWs 2693, 677, and 1978 if such costs are included in the Department's final claim (Finding B and Exhibit A).	4	\$ 331,014	
213	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$232,975 in project improvements for PW 159 identified by the Department as claimable costs (Finding C).	5	\$ 232,975	

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214	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$90,147 in excessive fringe benefits costs for PWs 677, 159, 663, 703 and 16 other large projects identified by the Department as claimable costs (Finding D and Exhibits A and B).	6	\$ 90,147	
215	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$89,596 in questionable costs for PW 283 if such costs are included in the Department's final claim (Finding E).	7	\$ 89,596	
216	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$71,279 in excessive charges for debris removal for PW 1978 if such costs are included in the Department's final claim (Finding F).	8	\$ 71,279	
217	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Reduce project funding by \$383,362 for PW 93 since the funds are no longer needed to accomplish the FEMA approved scope of work (Finding G and Exhibit A).	9		\$ 287,522
218	DS-10-04	Chugach Electric Association, Inc.		Disallow \$129,412 in questionable costs included in CEA's claim.	1	\$ 129,412	
219	DS-10-04 (2004)	CA Dept. of Corrections	2/24/2004	Disallow \$38,172 in questionable costs.	1	\$ 38,172	
220	DS-10-05	Rubidoux Community Services District	2/24/2010	Disallow \$17,160 in ineligible force account costs the District charged against PWs 303 and 1838 if included with the District's claim for reimbursement (Finding A).	1	\$ 17,160	

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221	DS-10-05	Rubidoux Community Services District	2/24/2010	If claimed by the District, disallow \$1,183 in purchases the District charged to PWs 303 and 1838 for equipment and other items that did not have a direct use in disaster recovery efforts (Finding B).	2	\$ 1,183	
222	DS-10-05	Rubidoux Community Services District	2/24/2010	If included in the District's claim, disallow \$800 in costs applied to PW 303 that resulted from an accounting error (Finding C).	3	\$ 800	
223	DS-10-05 (2005)	Public Assistance Grant Funds Advanced to the City	3/2/2005	Recover \$512,381 of interest earned but never remitted by the Department	1	\$ 512,381	
224	DS-10-06	County of Mendocino, California	3/31/2010	Disallow \$23,437 in force account equipment charges using hourly rates instead of mileage rates, for PWs 407, 1920, 2262, 2642 and 3595 if such costs are included in the County's final claim (Finding A).	1	\$ 23,437	
225	DS-10-06	County of Mendocino, California	3/31/2010	Disallow \$4,979 in higher than allowable force account equipment charges for PWs 407, 1920, 2642 and 3595 if such costs are included in the County's final claim (Finding B).	2	\$ 4,979	
226	DS-11-04 (2004)	Alameda Counth, Hayward	3/11/2004	Disallow questioned costs of \$638,223.	1	\$ 638,223	
227	DS-11-05 (2005)	City of Los Angeles, Dept. of Blg. Safety	3/4/2005	Recover \$1,877,676 of interest earned by the Department on FEMA funds.	1	\$ 1,877,676	

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228	DS-11-05 (2005)	City of Los Angeles, Dept. of Blg. Safety	3/4/2005	Disallow \$63,480 of the Department's claim for costs that were not supported.	2	\$ 63,480	
229	DS-12-04 (2004)	Santa Clarita Health Care Association	5/7/2004	Disallow questioned costs of \$2,290,275.	1	\$ 2,290,275	
230	GC-LA-06-54	Review of Hurricane Katrina Activities, St. Bernard Parish, Louisiana	9/28/2006	Request the Parish to amend its documentation for PW 8 to deduct \$2,638,032 for charges ineligible or not applicable.	2	\$ 2,638,032	
231	GC-LA-06-54	Review of Hurricane Katrina Activities, St. Bernard Parish, Louisiana	9/28/2006	Disallow \$1,098,000 for the percentages added for overhead and profit on cost plus percentage of cost contracts.	5	\$ 1,098,000	
232	OIG-05-20	Audit of FEMA's Individuals and Households Program in Miami-Dade County, Florida, for Hurricane Frances	5/3/2005	Recoup the \$36,300 paid to individuals who did not report a need for rental assistance or damage to their home.	11	\$ 36,300	
233	OIG-08-22	The State of Georgia's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	1/23/2008	We recommend that the Administrator, FEMA, determine the effect, to include the amount of questioned costs, of the State's noncompliance with the local-jurisdiction requirement by awarding funds directly to a State agency.	8	\$ 10,000,000	\$ -
234	OIG-08-23	Review of FEMA's Use of Proceeds From the Sales of Emergency Housing Unit	2/5/2008	De-obligate all ineligible expenditures for contracts, purchase cards, and travel; related expenses made with 5011SR account funds, and re-obligate the expenditures using appropriate fund sources	1	\$ 13,500,000	

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235	OIG-09-34	USCG's Management of 2005 Gulf Coast Hurricanes Mission Assignment Funding	3/5/2009	Forward acquired and reimbursed accountable property to FEMA, or process a billing adjustment for the identified accountable property amount of \$212,814.	7	\$ 212,814	
236	OIG-10-28	Gulf Coast Recovery: FEMA's Management of the Hazard Mitigation Component of the Public Assistance Program	12/10/2009	Require LATRO to disallow \$3,553,676 of questionable obligations resulting from the use of the systems approach.	5	\$ 3,553,676	
237	W-08-02	Wellton-Mohawk Irrigation & Drainage District , Welton, AZ	1/14/2002	Disallow \$5,143,679 on questioned costs	1	\$ 5,143,679	
238	DA-08-08	Audit of Hurricane Katrina Activities for City of Waveland, Mississippi	7/17/2008	Disallow \$128,637 in ineligible overtime costs.	1	\$ 128,637	
239	DA-09-03	Hurricane Ivan, Dennis, and Katrina Activities for Baldwin Regional, Alabama	12/4/2008	Excessive tipping fee charges related to Hurricane Ivan totaling \$7,738,309.	1a	\$ 7,738,309	
240	DA-09-03	Hurricane Ivan, Dennis, and Katrina Activities for Baldwin Regional, Alabama	12/4/2008	Excessive contract charges for stump removal related to Hurricane Ivan.	1b	\$ 1,633,295	
241	DA-09-10	Hurricane Ivan Activities for City of Gulf Shores, AL	2/12/2009	disallow \$5,582,282 of charges for sand removal from private property	1B	\$ 5,592,282	
242	DA-09-10	Hurricane Ivan Activities for City of Gulf Shores, AL	2/12/2009	disallow the \$2,825,840 for ineligible beach restoration activities	1C	\$ 2,825,840	
243	DA-09-10	Hurricane Ivan Activities for City of Gulf Shores, AL	2/12/2009	Disallow \$501,218 of ineligible contract charges.	1D	\$ 501,218	
244	DA-09-10	Hurricane Ivan Activities for City of Gulf Shores, AL	2/12/2009	Disallow \$417,325of duplicate charges.	1E	\$ 417,325	
245	DA-09-10	Hurricane Ivan Activities for City of Gulf Shores, AL	2/12/2009	Disallow \$399,088 of duplicate payments.	1F	\$ 399,088	
246	DA-09-10	Hurricane Ivan Activities for City of Gulf Shores, AL	2/12/2009	Instruct city to remit \$65,526 of interest earned on FEMA advance.	2A	\$ 65,526	

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247	DA-09-20	Harrison County School District, MS	8/4/2009	Deobligate \$411,465.3 of unneeded funding	2	\$ 4,114,653	
248	DA-10-04	City of Moss Point, Mississippi	1/5/2010	Instruct the City to reimburse the \$30,880 in interest earned to FEMA.	2	\$ 30,880	\$ 30,880
249	DA-10-04	City of Moss Point, Mississippi	1/5/2010	Disallow the questioned costs of \$117,343 of undocumented costs	4	\$ 117,343	
250	DA-10-04	City of Moss Point, Mississippi	1/5/2010	Disallow the \$15,673 of ineligible overtime labor costs	5	\$ 15,673	
251	DD-03-05 (2005)	Grants Management: Louisiana's Compliance With Disaster Assistance Program's Requirements	2/25/2005	Disallow \$299,676 of unallowable and insufficiently documented claimed administrative allowance costs.	A1.1	\$ 299,676	
252	DD-07-08	Interim Review of Hurricane Katrina Activities - City of Kenner, LA	3/2/2007	Disallow \$679,150 for excess and ineligible costs.	7	\$ 679,150	
253	DD-07-11	Review of Katrina Debris Removal Activities, Washington Parish, Louisiana	8/20/2007	Disallow \$743,700 of ineligible and unsupported costs for debris removal.	1	\$ 743,700	
254	DD-07-11	Review of Katrina Debris Removal Activities, Washington Parish, Louisiana	8/20/2007	Disallow the \$613,325 claimed by the Parish under PW 3144 for the cost of general and administrative positions charged by the monitoring contractor through September 30, 2006, and any similar claims subsequent to this date.	3	\$ 613,325	
255	DD-07-11	Review of Katrina Debris Removal Activities, Washington Parish, Louisiana	8/20/2007	Disallow \$741,086 of unsupported costs claimed under PW2643.	4	\$ 741,086	
256	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$4,883,714 of ineligible contracting costs.	1	\$ 4,883,714	
257	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$1,247,200 of unsupported costs (\$327,615 of which was also questioned in Recommendation 1).	3	\$ 919,585	

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
258	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$649,168 of unreasonable contract costs (\$135,893 of which was also questioned in Recommendation 1).	4	\$ 135,893	
259	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$385,812 of duplicate costs (\$214,694 of which was also questioned in Recommendation 1).	5	\$ 171,118	
260	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Recover the \$251,479 FEMA overpayment.	6	\$ 251,479	
261	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$197,259 of ineligible contract costs (\$138,809 of which was also questioned in Recommendation 1).	7	\$ 58,450	
262	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Recover the \$105,941 FEMA overpayment (\$73,959 of which was also questioned in Recommendation 1).	8	\$ 31,982	
263	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$38,403 of ineligible contract costs for standby and idle equipment (\$3,458 of which was also questioned in Recommendation 1).	9	\$ 38,403	
264	DD-09-02	Hurricane Katrina Debris Removal Activities in East Baton Rouge Parish, Louisiana	12/9/2008	Disallow \$9,749 claimed for unsupported force account labor cost.	6	\$ 9,749	
265	DD-09-03	Hurricane Katrina Debris Removal Activities in Plaquemines Parish, Louisiana	12/19/2008	Disallow the claimed costs of \$126,342.	1	\$ 126,342	
266	DD-09-03	Hurricane Katrina Debris Removal Activities in Plaquemines Parish, Louisiana	12/19/2008	Disallow the unallowable costs totaling \$6,911.	6	\$ 6,911	
267	DD-09-04	Hurricane Katrina Debris Removal Activities in the City of Kenner, LA	12/4/2008	Disallow the \$486,463 claimed for trucks that hauled volumes of debris above acceptable FEMA levels.	3	\$ 486,463	

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
268	DD-09-04	Hurricane Katrina Debris Removal Activities in the City of Kenner, LA	12/4/2008	Disallow the \$4,977,574 claimed for debris hauled by trucks that were not certified.	4	\$ 4,977,574	
269	DD-09-04	Hurricane Katrina Debris Removal Activities in the City of Kenner, LA	12/4/2008	Disallow the claimed costs of \$2,550.	5	\$ 2,550	
270	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$577,311 in questioned costs for Project 652.	10	\$ 577,311	\$ -
271	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$540,489 and \$441,155 in questioned costs for Projects 651 and 557, respectively.	11	\$ 981,644	\$ 490,822
272	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$137,697 in questioned costs for Project 083.	12	\$ 137,697	\$ 103,273
273	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$157,012 in questioned costs for Project 270.	13	\$ 157,012	
274	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$102,090 in questioned costs for Project 218.	14	\$ 102,090	
275	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$12,344 in questioned costs for small Project 588.	16	\$ 12,344	
276	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$1,338,993 in questioned costs for Project 179.	5	\$ 1,338,993	\$ 1,004,245
277	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$1,898,547 in questioned costs for Project 637.	6	\$ 1,898,547	\$ 1,423,910
278	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$1,192,052 in questioned costs for Project 593.	8	\$ 1,192,052	\$ 894,866
279	DD-09-06 (2006)	City of Kansas City, Missouri	7/28/2006	Disallow \$960,646 in questioned costs for Project 661.	9	\$ 960,646	\$ 720,485
280	DD-09-13	City of Muncie, Indiana	7/29/2009	Disallow \$40,599 (\$30,499 FEMA share) of unsupported costs.	1	\$ 40,599	
281	DD-09-13	City of Muncie, Indiana	7/29/2009	Disallow \$14,400 (\$10,800 FEMA share) of ineligible costs.	2	\$ 14,400	
282	DD-11-04 (2004)	Grant Management: Texas' Compliance with Disaster	7/30/2004	Refund to FEMA the \$38,218 Federal share of the outstanding checks identified for closed IFG programs.	B5.2	\$ 38,218	

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
283	DD-16-03 (2003)	CHICAGO, ILLINOIS	9/26/2003	Disallow \$8,945,093 of questionable costs	1	\$ 7,849,566	
284	DS-09-05	California Department of Park and Recreation	5/20/2009	Deobligate \$1,306,907 (\$980,180 federal share) in disaster funds currently obligated for projects 812, 1321, 1739, 2034, 2687, and 2866.	1		\$ 1,306,907
285	OIG-06-19	State of Indiana State Emergency Mgmt Agency	12/22/2006	We recommend that the Director, DHS/ODP, require the Executive D Director, SEMA to disallow the \$260,718 used by subgrantees to procure unapproved equipment, and the \$696,940 cost of the equipment used by the subgrantees for unapproved purposes.	4	\$ 957,658	\$ -
286	OIG-06-19	State of Indiana State Emergency Mgmt Agency	12/22/2005	We recommend that the Director, DHS/ODP, require the Executive Director, SEMA to disallow the \$278,857 reimbursements to subgrantees for claimed, but unsupported, overtime costs for protecting critical infrastructures, and determine if the other reimburse	5	\$ 278,857	\$ -
287	OIG-06-34	National Domestic Preparedness Coalition of Orlando, Florida	5/5/2006	Disallow \$152,747 in unsupported salary, fringe benefits and ineligible G&A costs claimed by the National Domestic Preparedness Coalition Inc of Orlando, Florida.	1	\$ 152,747	\$ -
288	OIG-06-34	National Domestic Preparedness Coalition of Orlando, Florida	5/5/2006	Disallow \$87,770 of NDPC's claim for licensing fees because it received credits in this amount from the software licensor.	2	\$ 87,770	\$ -

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
289	OIG-06-45	Commonwealth of Virginia's Mgmt of State Homeland Security Grants Awarded During Fiscal Years 2002 and 2003	7/7/2006	That ODP require that the Commonwealth identify all existing cash advances from past grants, and recoup excess unspent funds.	4	\$ 17,508	\$ -
290	OIG-06-45	Commonwealth of Virginia's Mgmt of State Homeland Security Grants Awarded During Fiscal Years 2002 and 2003	7/7/2006	That ODP require that the Commonwealth ensure that the FY 2003 SHSGP-1 funds (payments) did not include purchases that were not identified and approved on the FY 2003 SHSGP-1 worksheets, or submit revised worksheets to ODP for retroactive approval of thos	7	\$ 71,513	\$ -
291	OIG-06-45	Commonwealth of Virginia's Mgmt of State Homeland Security Grants Awarded During Fiscal Years 2002 and 2003	7/7/2006	That ODP require that the Commonwealth identify purchases not on the AEL and resolve each with ODP.	8	\$ 382,747	\$ -
292	OIG-07-02	State of North Carolina's Management of State Homeland Security Grants Awarded During FY 2002 and 2003	10/18/2006	We recommend that the Asst. Secretary Office of Grants and Training require the Director of the State Administrative Agency to disallow costs of \$426,578.	11	\$ 426,578	\$ -
293	OIG-07-42	Audit of State Homeland Security Grants Awarded to the American Samoa Government	5/2/2007	Review and report on the eligibility of the \$1.7 million in homeland security grant expenditures questioned in this report and disallow those costs determined to be ineligible, unallowable, or unsupported.	2	\$ 1,713,117	\$ -
294	OIG-07-58	State of New Jersey's Management of State Homeland Security Grants Awarded During FY 02 through FY 04	7/12/2007	We recommend that the Deputy Administrator National Preparedness Directorate within FEMA require the Office of Attorney General to return to DHS amounts related to the unsupported expenditures.	1	\$ 247,199	\$ -

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
295	OIG-08-03	The Commonwealth of Pennsylvania's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	10/16/2007	6. We recommend that the Assistant Administrator, Grant Programs Directorate within FEMA require the Director of PEMA to return to DHS the unauthorized amount totaling \$721,317.	6	\$ 721,317	\$ -
296	OIG-08-16	Audit of the State of Colorado Homeland Security Grant Program	12/11/2007	3. We recommend that the Acting Assistant Administrator, Grant Programs Directorate provide Colorado technical assistance to ensure that it takes effective action to improve weaknesses identified, remit \$11,555 in interest earned on excessive federal draw	3	\$ 17,015	\$ -
297	OIG-08-16	Audit of the State of Colorado Homeland Security Grant Program	12/11/2007	4. We recommend that the Acting Assistant Administrator, Grant Programs Directorate review and report on eligibility of the \$7.8 million in homeland security grant expenditures questioned and disallow those costs determined to be unallowable or unsupporte	4	\$ 7,800,000	\$ -
298	OIG-08-20	The State of Florida's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	12/18/2007	We recommend that the Assistant Administrator, Grant Programs Directorate within FEMA require the Florida Division of Emergency Management to demonstrate compliance with grant requirements before grant closeout for the FY 2003 Parts I and II and FY 2004 g	2	\$ 517,782	\$ -

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
299	OIG-08-22	The State of Georgia's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	1/23/2008	We recommend that the Administrator, FEMA, require the State of Georgia to review expenditures incurred from the prime vendor to identify overcharges and equipment delivered in error and undelivered, and recover costs where applicable.	3	\$ 10,100,000	\$ -
300	OIG-08-22	The State of Georgia's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	1/23/2008	We recommend that the Administrator, FEMA, determine the amount of grant funds, if any, which should be disallowed due to the inadequate labor distribution system.	7	\$ 3,200,000	\$ -
301	OIG-08-26	The State of Michigan's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	2/15/2008	Review the County's need for the unused trailer and, if it is not needed, disallow the \$11,000 claimed as the cost of the trailer.	16	\$ 11,000	\$ -
302	OIG-08-26	The State of Michigan's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	2/15/2008	Direct the County to terminate the use of the tow vehicle for personal commuting, determine the appropriate disposition of the emergency tow vehicle and, if appropriate, disallow the \$22,800 claimed for the cost of the vehicle.	17	\$ 22,800	\$ -
303	OIG-08-32	Federal and State Oversight of the New York City Urban Area Security Initiative Grant Program	3/26/2008	3. In coordination with the State Administrative Agency, collect the \$1.15 million in interest earned on federal grant funds through the fourth quarter of FY 2005 and any interest earned thereafter.	3	\$ 1,150,000	\$ -
304	OIG-08-88	Hurricane Katrina Temporary Housing Technical Assistance Contracts	8/20/2008	Recover the \$8,686,175 in questioned costs associated with the base camp purchase.	2	\$ 8,686,175	

Attachment I - Open and Unimplemented Recommendations with Monetary Values

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put to Better Use
305	OIG-08-88	Hurricane Katrina Temporary Housing Technical Assistance Contracts	8/20/2008	Recover questioned costs totaling \$37,226,491 related to inspection and acceptance of goods and services.	3	\$ 37,226,491	
				Total Monetary Values:		\$ 349,976,522	\$ 18,126,649



Homeland
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Attachment II

Three Most Important Open and Unimplemented Recommendations Issued by the Office of Inspector General As of March 31, 2010

	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
OIG Report #OIG-10-03 (FEMA's Progress in All-Hazards Mitigation) Recommendation #4: Establish and coordinate a formal network of representatives from the Grants Program Directorate, the National Preparedness Directorate, the Science and Technology Directorate, the National Protection and Programs Directorate, and other federal agencies involved in hazard mitigation to identify opportunities, resources, and expertise that can be leveraged to implement mitigation projects that address all hazards identified by state and local government.	Open	Agreed	\$0	FEMA submitted documentation to close the recommendation but the documentation they provided does not support closing recommendation #4. Implementation of mitigation projects that address high-risk communities could save the taxpayers billions of dollars in disaster recovery programs.

	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
OIG Report #OIG-09-90 (U.S. Citizenship and Immigration Services' Progress in Modernizing Information Technology)	Open	Agreed	\$0	We recognize that USCIS has recently updated the transformation governance structure to improve management of program initiatives. Specifically, this approach is intended to engage subject matter U.S. Citizenship and Immigration Services' Progress in Modernizing Information Technology experts and external stakeholders in transformation business requirements and process reengineering efforts through working integrated project teams. However, this approach was being established at the conclusion of our audit review and was not yet implemented during pilot and proof-of-concept execution. Consequently, maintaining adequate stakeholder involvement and consistent participation was a challenge, creating the need for more formal, integrated team structures. We expect that USCIS' newly formed approach will help to ensure that future process reengineering and requirements definition activities will achieve more effective stakeholder involvement. We look forward to receiving USCIS' plan to achieve sufficient and consistent stakeholder participation in process reengineering and requirements definition activities and the results of the plan's implementation.

	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
OIG Report #OIG-07-23 (Acquisition of the National Security Cutter, U. S. Coast Guard)	Open and Unresolved	The Coast Guard deferred this recommendati on to the Chief Procurement Officer at DHS.	\$0	It is unknown if DHS plan to implement the recommendation in the near future. DHS Counsel has been unresponsive to several recent requests for status updates. Until this recommendation is resolved, USCG contractors can continue to impede the OIG's ability to provide oversight of the USCG's multi-billion dollar, multi-year Deepwater Program acquisition initiatives.
Recommendation 6: The Chief Procurement Officer, DHS, in coordination with the Department's Office of General Counsel should ensure that all future department contracts, including those governing the Deepwater acquisition, contain terms and conditions that clearly stipulate the DHS/OIG's right of unfettered access to contract and subcontract documents and personnel, including private, confidential interviews, information, inter- office correspondence, and pre-decisional documentation.				



Attachment III

The following comments represent suggestions to further improve the IG Act.

Enhanced IG Authority for Computer Matching

Proposed Language

Amend Section 6(a) of the Inspector General to add:

“(10) Notwithstanding 5 U.S.C. § 552a, an Inspector General may match any Federal or non-Federal records while conducting an audit, inspection, or investigation authorized under the Inspector General Act of 1978, as amended, to identify control weaknesses that make a program vulnerable to fraud, waste, or abuse.”

Explanation/Justification:

The Computer Matching and Privacy Protection Act of 1988 (P. L. 100-503) (CMPPA), as amended, revised the Privacy Act to add procedural requirements that agencies must follow when matching electronic databases, including those of non-Federal agencies (i.e., State and local governments, as defined by the CMPPA). The requirements include formal matching agreements between agencies, notice in the Federal Register of the agreement before matching may occur, and review of the agreements by Data Integrity Boards at both agencies. While CMPPA provides an exemption for law enforcement investigative matches from these administrative requirements, the exemption applies only when a specific target of an investigation has been identified. Moreover, the Government Accountability Office (GAO), as an arm of the Legislative Branch, is not subject to CMPPA. This proposal will put the Inspectors General on a equal footing with GAO concerning their ability to identify control weaknesses that make federal programs vulnerable to fraud, waste and abuse.

The legislative history of CMPPA identifies Inspectors General as among the earliest users of computer matching as an audit tool to detect fraud, error, or abuse in Federal benefit programs. Interagency sharing of information about individuals can be an important tool in improving the integrity and efficiency of government programs. By sharing data, agencies can often reduce errors, improve program efficiency, identify and prevent fraud, evaluate program performance, and reduce the information collection burden on the public by using

information already within government databases. Because many Federally funded programs are administered at the State and local level, such as unemployment compensation, food and nutrition assistance, and public housing, the ability to match data with State and local governments is as important as the ability to match with other Federal agencies. Computer matching between Federal agencies and State or local governments is governed by the CMPPA.

The work of the Inspectors General in identifying control weaknesses within agency programs and detecting fraud would be facilitated by expanding the current law enforcement exemption to permit an Inspector General, as part of audits or inspections, not only targeted investigations, to match computer databases of Federal and non Federal records. The final guidance implementing the CMPPA issued by the Office of Management and Budget (OMB) in 1989 recognizes that the Act applies only to matches for the purpose of determining eligibility for a Federal benefit, compliance with benefit program requirements, or to effect recovery of improper payments or debts from current or former beneficiaries. While the work of the Office of Inspector General (OIG) does not directly result in any of these purposes, other agencies have been reluctant to enter into data sharing agreements outside the CMPPA. Further, even though the OMB guidance provides that the CMPPA only applies where the primary purpose of the match is one of the three stated purposes, we have found that other agencies insist on including provisions in non CMPPA data sharing agreements that preclude any follow up or investigation of anomalies resulting from the match, including referrals for investigation.

Because the Inspector General rarely controls the databases to be matched, much effort and time is involved to (1) encourage agency system managers that matching is an appropriate and necessary audit oversight function, and (2) cooperate with the Office of Inspector General (OIG) to fulfill the CMPPA administrative requirements. Consequently the current process enables agencies to delay, and even obstruct, legitimate OIG oversight because the OIG is dependent on the cooperation of the agencies to meet the CMPPA requirements.

For example, even though the Inspectors General at the Department of Homeland Security, Department of Agriculture, Department of Housing and Urban Development, and the Small Business Administration pursued computer matching agreements in the aftermath of Hurricane Katrina to facilitate audits and investigations, only one agreement was executed. In June 2006, almost 10 months after Hurricane Katrina struck, the Department of Housing and Urban Development successfully executed a computer matching agreement with the Federal Emergency Management Administration. The absence of computer matching agreements forced the Hurricane Katrina Fraud Task Force to rely on manual record comparisons to detect improper payments and fraud. The authority to conduct data matching would have greatly enhanced the ability of the Inspectors General to quickly begin review of hurricane victim assistance programs to detect internal control weaknesses and fraud before benefits were issued.

This change would not authorize greater access to records than Inspectors General have under existing law. It would, instead, allow computerized comparison of records, which would be less time consuming than manual analysis and with fewer administrative burdens. For example, section 6103 of the Internal Revenue Code provides that tax returns and return information are confidential and not subject to access or disclosure, except in limited

circumstances delineated in the Internal Revenue Code. This change to the CMPPA would not provide Inspectors General with greater access to tax returns or return information.

Lastly, the requested authority would not diminish any of the due process rights accorded recipients of Federal benefits. The CMPPA presently provides that government agencies will not take adverse action against any citizen based on a computer match without independent verification of the information, and giving the individual involved due process to contest an adverse finding. See 5 U.S.C. § 552a(p).

Enact Legislation to Facilitate Computer Matching of Federal Disaster Records [Report #OIG-07-60 - Improvements to Information Sharing are Needed to Facilitate Law Enforcement Efforts During Disasters]

http://www.dhs.gov/xoig/assets/mgmttrpts/OIG_07-60_Jul07.pdf

(1) Only the U.S. Congress has the authority to exempt federal law enforcement agencies, including Inspectors General, from the Computer Matching and Privacy Protection Act to support their efforts to identify and prevent fraud, waste, and abuse in an expeditious manner. Such an exemption would greatly facilitate the efforts of the federal law enforcement community to obtain and analyze federal disaster assistance records for the purpose of promoting integrity in federal disaster assistance programs and detecting, preventing, and prosecuting disaster benefit fraud.

Office of Inspector General

U.S. Department of Homeland Security
Washington, DC 25028



**Homeland
Security**

AUG 19 2011

The Honorable Charles E. Grassley
Committee on Finance
United States Senate
Washington, D.C. 20510

Dear Senator Grassley:

I am writing in response to your request to provide updated information since our last report of June 15, 2010 on: (1) instances in which the Department has resisted or objected to our oversight activities; (2) nonpublic OIG reports for the period of May 1, 2010 to March 31, 2011; and (3) instances in which the Department interfered with our communication with Congress.

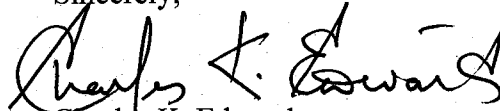
We strongly endorse the concepts of transparency and accountability and for many years have publicly published all of our Audits, Information Technology Audits, Emergency Management Oversight, and Inspections reports, consistent with security and legal requirements. We are providing a chart, just as in our prior submission, of nonpublic closed investigative reports.

On August 12, 2011, the OIG executed a cooperative working agreement with the Commissioner of Customs and Border Protection (CBP) that will detail CBP Office of Internal Affairs (IA) investigators to participate in OIG border related corruption investigations of CBP employees. This agreement will provide OIG with additional assets permitting us to continue our policy of opening all allegations of employee corruption or compromise of systems related to border security. CBP management will use the information gained by its investigators to have increased awareness of potential vulnerabilities arising from its employees being under investigation. The agreement also proposes an integrated DHS approach to participation with other law enforcement agencies investigating border or public corruption that we are hopeful will lead to improved economy and efficiency in investigations.

I greatly appreciate your continuing interest in ensuring that the OIG enjoys the rights of access and cooperation envisioned by the Inspector General Act of 1978, as amended.

Should you have any questions in connection with the foregoing, please contact me, or your staff may contact Richard N. Reback, Counsel to the Inspector General at (202) 254-4100.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles K. Edwards". The signature is fluid and cursive, with a large initial "C" and a stylized "E".

Charles K. Edwards
Acting Inspector General

cc: The Honorable Tom Coburn

Enclosures: Summaries of Closed Investigations
May 1, 2010 – March 31, 2011

DHS OIG Closed Investigations May 1, 2010 through April 30, 2011

Case Number	Agency	Allegation Type	Status
I03-CBP-BEL-30606	CBP	Off duty misconduct, no violence	Closed
I03-CBP-ELP-06109	CBP	Physical or sexual abuse	Closed
I00-CBP-DRT-30743	CBP	Bribery	Closed
I03-CBP-SND-30856	CBP	Bribery	Closed
I03-CBP-BEL-30859	CBP	Use,possession, or trafficking of illegal drugs	Closed
I04-CBP-BEL-00088	CBP	Public corruption	Closed
I04-CBP-MCA-03839	CBP	Use,possession, or trafficking of illegal drugs	Closed
I04-CBP-BEL-05465	CBP	Use,possession, or trafficking of illegal drugs	Closed
I04-CBP-ELC-05476	CBP	Bribery	Closed
I04-CBP-ELC-07292	CBP	Personal relationships	Closed
I05-CBP-MIA-07616	CBP	Bribery	Closed
I05-CBP-LAX-08470	CBP	Immigration fraud	Closed
I05-CBP-ELC-09494	CBP	Bribery	Closed
I05-CBP-ELC-09781	CBP	Bribery	Closed
I05-CBP-ELC-09785	CBP	Child abuse	Closed
I05-CBP-TUC-10709	CBP	Smuggling	Closed
I05-CBP-TUC-11074	CBP	False claims	Closed
I05-CBP-BEL-11556	CBP	Use,possession, or trafficking of illegal drugs	Closed
I06-CBP-ELC-00818	CBP	Bribery	Closed
I06-CBP-TUC-01319	CBP	Bribery	Closed
I05-CBP-ELC-01101	CBP	Smuggling	Closed
I05-CBP-LAX-05927	CBP	Death investigation	Closed
I05-CBP-ELC-12558	CBP	Bribery	Closed
I06-CBP-ELC-00399	CBP	False statements	Closed
I06-CBP-ELP-13357	CBP	Use,possession, or trafficking of illegal drugs	Closed
I06-CBP-DET-13553	CBP	Smuggling	Closed
I06-CBP-ELC-15363	CBP	Bribery	Closed
I06-CBP-DET-16554	CBP	Bribery	Closed
I06-CBP-HOU-16555	CBP	Off duty misconduct, no violence	Closed
I06-CBP-ELC-17361	CBP	Immigration failure	Closed
I06-CBP-HOU-17895	CBP	Personal relationships	Closed
I06-CBP-DET-20195	CBP	Off duty misconduct, violence	Closed
I06-CBP-ELC-20362	CBP	Bribery	Closed
I06-CBP-ELC-22190	CBP	Bribery	Closed
I06-CBP-DRT-23167	CBP	Bribery	Closed
I07-CBP-SND-00534	CBP	Bribery	Closed
I07-CBP-BOS-00537	CBP	Smuggling	Closed
I07-CBP-LAR-00837	CBP	Smuggling	Closed
I07-CBP-DRT-00839	CBP	Smuggling	Closed
I07-CBP-MCA-00850	CBP	Immigration failure	Closed
I06-CBP-ELC-18795	CBP	Use of unnecessary force	Closed
I07-CBP-ELP-01436	CBP	Sexual abuse	Closed
I07-CBP-DAL-02237	CBP	Smuggling	Closed
I07-CBP-LAR-04382	CBP	Public corruption	Closed

I07-CBP-ELP-06712	CBP	Public corruption	Closed
I07-CBP-ELP-06728	CBP	Public corruption	Closed
I07-CBP-ELP-07190	CBP	Smuggling	Closed
I07-CBP-ELP-07661	CBP	Public corruption	Closed
I07-CBP-ELP-08065	CBP	Physical or sexual abuse	Closed
I07-CBP-SNJ-08379	CBP	Personal relationships	Closed
I07-CBP-DAL-08631	CBP	Smuggling	Closed
I07-CBP-ELP-09327	CBP	Use, possession, or trafficking of illegal drugs	Closed
I07-CBP-LAR-09837	CBP	False claims	Closed
I07-CBP-TUC-09859	CBP	Use, possession, or trafficking of illegal drugs	Closed
I07-CBP-ELC-10160	CBP	Law enforcement intelligence	Closed
I07-CBP-ELP-10162	CBP	Bribery	Closed
I07-CBP-ELC-10452	CBP	Bribery	Closed
I07-CBP-BEL-10838	CBP	Threatening/Harassment	Closed
I07-CBP-ELP-11448	CBP	Public corruption	Closed
I07-CBP-ELC-11476	CBP	Bribery	Closed
I07-CBP-ELC-12255	CBP	Immigration failure	Closed
I08-CBP-OSI-00802	CBP	Law enforcement intelligence	Closed
I08-CBP-SND-01289	CBP	Civil Rights Violations	Closed
I08-CBP-LAR-02182	CBP	Introduction of contraband	Closed
I08-CBP-TUC-02387	CBP	Law enforcement intelligence	Closed
I08-CBP-MCA-02440	CBP	Smuggling	Closed
I08-CBP-SEA-04049	CBP	Smuggling	Closed
I08-CBP-SND-04069	CBP	Civil Rights Violations	Closed
I08-CBP-ELP-04369	CBP	Smuggling	Closed
I08-CBP-ELP-05050	CBP	Smuggling	Closed
I08-CBP-NYC-05572	CBP	Smuggling	Closed
I08-CBP-MCA-06381	CBP	Smuggling	Closed
I08-CBP-TUC-07449	CBP	False statements	Closed
I08-CBP-MIA-07608	CBP	Public corruption	Closed
I08-CBP-TUC-07723	CBP	Child abuse	Closed
I08-CBP-MIA-07412	CBP	Job performance failure	Closed
I08-CBP-ELP-07756	CBP	Impersonation of a DHS employee	Closed
I08-CBP-ELC-08071	CBP	Job performance failure	Closed
I08-CBP-MIA-08623	CBP	Personal relationships	Closed
I08-CBP-LAR-08646	CBP	False statements	Closed
I08-CBP-SND-08493	CBP	Public corruption	Closed
I08-CBP-NYC-08774	CBP	Firearms discharge	Closed
I08-CBP-SEA-08996	CBP	Personal relationships	Closed
I08-CBP-SNJ-09070	CBP	Theft of government funds	Closed
I08-CBP-TUC-09135	CBP	Sexual relationships	Closed
I08-CBP-SNJ-09136	CBP	Public corruption	Closed
I08-CBP-ELC-09837	CBP	Smuggling	Closed
I08-CBP-DRT-09510	CBP	Smuggling	Closed
I08-CBP-BUF-09544	CBP	Personal relationships	Closed
I08-CBP-LAR-11586	CBP	Use, possession, or trafficking of illegal drugs	Closed
I08-CBP-DRT-11622	CBP	Use, possession, or trafficking of illegal drugs	Closed

I08-CBP-BOS-10519	CBP	Use,possession, or trafficking of illegal drugs	Closed
I08-CBP-ELC-12188	CBP	Personal relationships	Closed
I08-CBP-SND-12719	CBP	Smuggling	Closed
I08-CBP-ELC-12723	CBP	Use of unnecessary force	Closed
I08-CBP-SND-12724	CBP	Use,possession, or trafficking of illegal drugs	Closed
I08-CBP-TUC-12727	CBP	Use of unnecessary force	Closed
I08-CBP-SND-12730	CBP	Public corruption	Closed
I08-CBP-SND-12732	CBP	Public corruption	Closed
I08-CBP-ELC-12770	CBP	Smuggling	Closed
I08-CBP-ELP-12927	CBP	Release of information	Closed
I08-CBP-SND-12989	CBP	Law enforcement intelligence	Closed
I08-CBP-HOU-13447	CBP	False claims	Closed
I08-CBP-DRT-13670	CBP	Smuggling	Closed
I08-CBP-MIA-13757	CBP	False statements	Closed
I08-CBP-MIA-13765	CBP	Impersonation of a DHS employee	Closed
I08-CBP-MCA-13919	CBP	Law enforcement intelligence	Closed
I08-CBP-ELC-14357	CBP	Bribery	Closed
I08-CBP-SND-14361	CBP	Public corruption	Closed
I08-CBP-SND-12546	CBP	Unauthorized personal use of a DHS computer	Closed
I08-CBP-SND-12574	CBP	Smuggling	Closed
I08-CBP-ELP-13127	CBP	Immigration fraud	Closed
I09-CBP-SND-00114	CBP	Public corruption	Closed
I09-CBP-SND-00220	CBP	Personal relationships	Closed
I09-CBP-HOU-00273	CBP	Smuggling	Closed
I09-CBP-ELP-00507	CBP	Sexual abuse	Closed
I09-CBP-HOU-00552	CBP	Law enforcement intelligence	Closed
I09-CBP-ELC-01259	CBP	Law enforcement intelligence	Closed
I09-CBP-ELP-01502	CBP	Public corruption	Closed
I09-CBP-LAR-01532	CBP	Smuggling	Closed
I09-CBP-ELC-01700	CBP	Public corruption	Closed
I09-CBP-MIA-01959	CBP	Law enforcement intelligence	Closed
I09-CBP-DRT-02059	CBP	Smuggling	Closed
I09-CBP-ELP-02279	CBP	Public corruption	Closed
I09-CBP-ELC-02001	CBP	Use,possession, or trafficking of illegal drugs	Closed
I09-CBP-TUC-02432	CBP	Bribery	Closed
I09-CBP-ELP-02684	CBP	Smuggling	Closed
I09-CBP-LAR-02710	CBP	Smuggling	Closed
I09-CBP-ELP-02805	CBP	Smuggling	Closed
I09-CBP-ELP-02806	CBP	Smuggling	Closed
I09-CBP-DRT-02809	CBP	Smuggling	Closed
I09-CBP-ELP-02810	CBP	Job performance failure	Closed
I09-CBP-ELP-03030	CBP	Smuggling	Closed
I09-CBP-MCA-03031	CBP	Smuggling	Closed
I09-CBP-BEL-03046	CBP	Personal relationships	Closed
I09-CBP-HOU-03062	CBP	Smuggling	Closed
I09-CBP-SND-03140	CBP	Public corruption	Closed
I09-CBP-TUC-03251	CBP	Law enforcement intelligence	Closed

I09-CBP-ELP-03261	CBP	Use,possession, or trafficking of illegal drugs	Closed
I09-CBP-MCA-03275	CBP	Law enforcement intelligence	Closed
I09-CBP-DET-02822	CBP	Smuggling	Closed
I09-CBP-MIA-03525	CBP	Computer misuse - pornography	Closed
I09-CBP-SND-03631	CBP	Use,possession, or trafficking of illegal drugs	Closed
I09-CBP-DRT-03637	CBP	Law enforcement intelligence	Closed
I09-CBP-HOU-03696	CBP	Smuggling	Closed
I09-CBP-ELC-04003	CBP	Bribery	Closed
I09-CBP-MCA-04814	CBP	Bribery	Closed
I09-CBP-MCA-04816	CBP	Smuggling	Closed
I09-CBP-SND-04834	CBP	Introduction of contraband	Closed
I09-CBP-MIA-04773	CBP	Smuggling	Closed
I09-CBP-SND-05050	CBP	Public corruption	Closed
I09-CBP-ELP-05055	CBP	Smuggling	Closed
I09-CBP-TUC-05135	CBP	Public corruption	Closed
I09-CBP-TUC-05225	CBP	Law enforcement intelligence	Closed
I09-CBP-MCA-05243	CBP	Smuggling	Closed
I09-CBP-SNJ-05246	CBP	Bribery	Closed
I09-CBP-MCA-05298	CBP	Smuggling	Closed
I09-CBP-SEA-05362	CBP	Law enforcement intelligence	Closed
I09-CBP-TUC-05615	CBP	Smuggling	Closed
I09-CBP-MCA-05719	CBP	Release of information	Closed
I09-CBP-LAR-05795	CBP	Smuggling	Closed
I09-CBP-NYC-05905	CBP	False statements	Closed
I09-CBP-ATL-05906	CBP	Smuggling	Closed
I09-CBP-ATL-05909	CBP	Smuggling	Closed
I09-CBP-MCA-06216	CBP	Personal relationships	Closed
I09-CBP-ELP-06227	CBP	Use,possession, or trafficking of illegal drugs	Closed
I09-CBP-LAX-06294	CBP	Use,possession, or trafficking of illegal drugs	Closed
I09-CBP-DRT-06359	CBP	Bribery	Closed
I09-CBP-MCA-06620	CBP	Smuggling	Closed
I09-CBP-ELP-06631	CBP	Law enforcement intelligence	Closed
I09-CBP-MIA-06775	CBP	Law enforcement intelligence	Closed
I09-CBP-DRT-06802	CBP	Law enforcement intelligence	Closed
I09-CBP-BUF-06914	CBP	Applicant background investigations	Closed
I09-CBP-OSI-06931	CBP	Personal relationships	Closed
I09-CBP-BOS-06998	CBP	Smuggling	Closed
I09-CBP-ELP-07016	CBP	Use,possession, or trafficking of illegal drugs	Closed
I09-CBP-DAL-07105	CBP	Smuggling	Closed
I09-CBP-ELC-07109	CBP	Smuggling	Closed
I09-CBP-MCA-07414	CBP	Smuggling	Closed
I09-CBP-DET-07492	CBP	False statements	Closed
I09-CBP-MCA-07598	CBP	Smuggling	Closed
I09-CBP-PHL-07744	CBP	Threatening/Harassment	Closed
I09-CBP-LAX-07764	CBP	Bribery	Closed
I09-CBP-NYC-07819	CBP	Smuggling	Closed
I09-CBP-TUC-07857	CBP	Smuggling	Closed

I09-CBP-CHI-07893	CBP	Public corruption	Closed
I09-CBP-SNJ-08034	CBP	Law enforcement intelligence	Closed
I09-CBP-ELP-08038	CBP	Smuggling	Closed
I09-CBP-ELP-08042	CBP	Smuggling	Closed
I09-CBP-ELC-08080	CBP	Law enforcement intelligence	Closed
I09-CBP-HOU-08190	CBP	Smuggling	Closed
I09-CBP-YUM-08202	CBP	Smuggling	Closed
I09-CBP-MCA-08285	CBP	Personal relationships	Closed
I09-CBP-SND-08326	CBP	Smuggling	Closed
I09-CBP-PHL-08608	CBP	Personal relationships	Closed
I09-CBP-MCA-08994	CBP	Public corruption	Closed
I09-CBP-MIA-09007	CBP	Law enforcement intelligence	Closed (consolidated with 08-11731)
I09-CBP-TUC-09369	CBP	Theft of government property	Closed
I09-CBP-ELC-08976	CBP	Civil Rights Violations	Closed
I09-CBP-ELP-08987	CBP	Smuggling	Closed
I09-CBP-MIA-09062	CBP	Unauthorized access to a DHS computer or network	Closed
I09-CBP-SND-09476	CBP	Smuggling	Closed
I09-CBP-DAL-09800	CBP	Personal relationships	Closed
I09-CBP-ELP-09822	CBP	Physical or sexual abuse	Closed
I09-CBP-TUC-10035	CBP	Job performance failure	Closed
I09-CBP-ELP-10230	CBP	Personal relationships	Closed
I09-CBP-TUC-10276	CBP	Use of unnecessary force	Closed
I09-CBP-DRT-10421	CBP	Bribery	Closed
I09-CBP-LAR-10658	CBP	Smuggling	Closed
I09-CBP-SND-10661	CBP	Death investigation	Closed
I09-CBP-BUF-10677	CBP	Law enforcement intelligence	Closed
I09-CBP-SND-10687	CBP	Use of unnecessary force	Closed
I09-CBP-SND-10695	CBP	Smuggling	Closed
I09-CBP-MCA-10697	CBP	Smuggling	Closed
I09-CBP-ELC-10703	CBP	Sexual abuse	Closed
I09-CBP-ELP-10705	CBP	False claims	Closed
I09-CBP-MIA-10719	CBP	Firearms discharge	Closed
I09-CBP-DET-10731	CBP	Bribery	Closed
I09-CBP-MCA-10740	CBP	Use, possession, or trafficking of illegal drugs	Closed
I09-CBP-SND-10759	CBP	Smuggling	Closed
I09-CBP-MIA-10780	CBP	Use of unnecessary force	Closed
I09-CBP-TUC-10792	CBP	Public corruption	Closed
I09-CBP-MIA-10793	CBP	Public corruption	Closed
I09-CBP-HOU-10794	CBP	Smuggling	Closed
I09-CBP-SNJ-10786	CBP	Smuggling	Closed
I09-CBP-SND-10787	CBP	Smuggling	Closed
I09-CBP-PHL-10798	CBP	Theft of service	Closed
I09-CBP-SEA-10816	CBP	Sexual abuse	Closed
I09-CBP-ELP-10809	CBP	Smuggling	Closed
I09-CBP-SND-10812	CBP	Smuggling	Closed

I09-CBP-WFO-10834	CBP	Death investigation	Closed
I09-CBP-SND-10837	CBP	Public corruption	Closed
I09-CBP-SND-10840	CBP	Civil Rights Violations	Closed
I09-CBP-MIA-10846	CBP	Personal relationships	Closed
I09-CBP-TUC-10848	CBP	Law enforcement intelligence	Closed
I09-CBP-DET-10853	CBP	Civil Rights Violations	Closed
I10-CBP-DAL-00002	CBP	Use of unnecessary force	Closed
I10-CBP-HOU-00018	CBP	False claims	Closed
I10-CBP-BUF-00026	CBP	Mismanagement of government property	Closed
I10-CBP-MIA-00027	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-TUC-00039	CBP	Immigration failure	Closed
I10-CBP-DAL-00044	CBP	Bribery	Closed
I10-CBP-ELC-00052	CBP	Child pornography	Closed
I10-CBP-SEA-00053	CBP	Smuggling	Closed
I10-CBP-HOU-00061	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-TUC-00076	CBP	Applicant background investigations	Closed
I10-CBP-LAR-00078	CBP	Smuggling	Closed
I10-CBP-HOU-00083	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00130	CBP	Firearms discharge	Closed
I10-CBP-TUC-00136	CBP	Immigration fraud	Closed
I10-CBP-DRT-00141	CBP	Smuggling	Closed
I10-CBP-TUC-00142	CBP	Smuggling	Closed
I10-CBP-MCA-00144	CBP	Computer crime	Closed
I10-CBP-ELP-00146	CBP	Smuggling	Closed
I10-CBP-TUC-00148	CBP	Personal relationships	Closed
I10-CBP-MCA-00160	CBP	Job performance failure	Closed
I10-CBP-SND-00162	CBP	Computer crime	Closed
I10-CBP-MCA-00177	CBP	Smuggling	Closed
I10-CBP-ATL-00178	CBP	Failure to cooperate in an official investigation	Closed
I10-CBP-ELP-00190	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-ELC-00193	CBP	Death investigation	Closed
I10-CBP-DAL-00194	CBP	False claims	Closed
I10-CBP-LAX-00200	CBP	Release of information	Closed
I10-CBP-MCA-00201	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-TUC-00208	CBP	Smuggling	Closed
I10-CBP-SEA-00216	CBP	Release of information	Closed
I10-CBP-MIA-00218	CBP	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I10-CBP-BUF-00227	CBP	Smuggling	Closed
I10-CBP-TUC-00236	CBP	False statements	Closed
I10-CBP-MCA-00242	CBP	Smuggling	Closed
I10-CBP-LAR-00243	CBP	Release of information	Closed
I10-CBP-MCA-00244	CBP	Smuggling	Closed
I10-CBP-SND-00250	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00251	CBP	Smuggling	Closed
I10-CBP-TUC-00253	CBP	Law enforcement intelligence	Closed
I10-CBP-DAL-00258	CBP	Law enforcement intelligence	Closed
I10-CBP-TUC-00264	CBP	Smuggling	Closed

I10-CBP-TUC-00265	CBP	Physical or sexual abuse	Closed
I10-CBP-LAR-00269	CBP	Smuggling	Closed
I10-CBP-TUC-00271	CBP	Use of unnecessary force	Closed
I10-CBP-MCA-00272	CBP	Smuggling	Closed
I10-CBP-DRT-00276	CBP	Bribery	Closed
I10-CBP-ELP-00283	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-NYC-00290	CBP	Law enforcement intelligence	Closed
I10-CBP-ELP-00291	CBP	Unauthorized personal use of a DHS computer	Closed
I10-CBP-NYC-00301	CBP	Smuggling	Closed
I10-CBP-ELP-00302	CBP	Child pornography	Closed
I10-CBP-SNJ-00304	CBP	Personal relationships	Closed
I10-CBP-DRT-00305	CBP	Smuggling	Closed
I10-CBP-YUM-00306	CBP	Smuggling	Closed
I10-CBP-ELC-00313	CBP	Smuggling	Closed
I10-CBP-OSI-00316	CBP	Misapplication of government funds	Closed
I10-CBP-ELP-00325	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-ORL-00327	CBP	Federal crimes on DHS facilities	Closed
I10-CBP-DET-00329	CBP	Use of unnecessary force	Closed
I10-CBP-BEL-00331	CBP	Civil Rights Violations	Closed
I10-CBP-TUC-00332	CBP	Use of unnecessary force	Closed
I10-CBP-TUC-00336	CBP	Personal relationships	Closed
I10-CBP-TUC-00339	CBP	Public corruption	Closed
I10-CBP-ELP-00340	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-CHI-00342	CBP	Release of information	Closed
I10-CBP-SNJ-00346	CBP	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I10-CBP-OSI-00357	CBP	Personal relationships	Closed
I10-CBP-MIA-00358	CBP	Firearms discharge	Closed
I10-CBP-TUC-00361	CBP	Firearms discharge	Closed
I10-CBP-TUC-00376	CBP	Use of unnecessary force	Closed
I10-CBP-BUF-00379	CBP	Immigration fraud	Closed
I10-CBP-TUC-00382	CBP	Smuggling	Closed
I10-CBP-BUF-00386	CBP	Smuggling	Closed
I10-CBP-ELP-00398	CBP	Smuggling	Closed
I10-CBP-SEA-00400	CBP	Theft of personal property	Closed
I10-CBP-MCA-00401	CBP	Theft of government property	Closed
I10-CBP-BEL-00402	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-TUC-00404	CBP	Release of information	Closed
I10-CBP-TUC-00417	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-PHL-00419	CBP	Smuggling	Closed
I10-CBP-TUC-00420	CBP	Computer crime	Closed
I10-CBP-DRT-00421	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00424	CBP	Smuggling	Closed
I10-CBP-ELP-00425	CBP	Job performance failure	Closed
I10-CBP-YUM-00435	CBP	Sexual abuse	Closed
I10-CBP-DRT-00439	CBP	Smuggling	Closed
I10-CBP-SND-00448	CBP	Smuggling	Closed
I10-CBP-SND-00453	CBP	Law enforcement intelligence	Closed

I10-CBP-BUF-00455	CBP	Smuggling	Closed
I10-CBP-SEA-00456	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-BUF-00459	CBP	Theft of personal property	Closed
I10-CBP-BUF-00461	CBP	Personal relationships	Closed
I10-CBP-DRT-00470	CBP	Personal relationships	Closed
I10-CBP-TUC-00473	CBP	Threatening/Harassment of, or assault on an officer	Closed
I10-CBP-YUM-00468	CBP	Personal relationships	Closed
I10-CBP-CHI-00486	CBP	Off duty arrest, violence	Closed
I10-CBP-YUM-00489	CBP	Smuggling	Closed
I10-CBP-WFO-00493	CBP	Threatening/Harassment	Closed
I10-CBP-SND-00521	CBP	Smuggling	Closed
I10-CBP-ELP-00524	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-CHI-00525	CBP	Civil Rights Violations	Closed
I10-CBP-NYC-00528	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-MCA-00538	CBP	Bribery	Closed
I10-CBP-LAR-00543	CBP	Personal relationships	Closed
I10-CBP-CHI-00545	CBP	Off duty misconduct, no violence	Closed
I10-CBP-ELP-00517	CBP	Law enforcement intelligence	Closed
I10-CBP-SEA-00563	CBP	Theft of personal property	Closed
I10-CBP-BEL-00564	CBP	Law enforcement intelligence	Closed
I10-CBP-TUC-00565	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-MCA-00567	CBP	Smuggling	Closed
I10-CBP-DRT-00573	CBP	Job performance failure	Closed
I10-CBP-HOU-00574	CBP	Bribery	Closed
I10-CBP-MIA-00583	CBP	Personal relationships	Closed
I10-CBP-TUC-00586	CBP	Off duty misconduct, no violence	Closed
I10-CBP-YUM-00587	CBP	Law enforcement intelligence	Closed
I10-CBP-HOU-00588	CBP	Child pornography	Closed
I10-CBP-SNJ-00594	CBP	Personal relationships	Closed
I10-CBP-ORL-00598	CBP	Job performance failure	Closed
I10-CBP-ORL-00599	CBP	Job performance failure	Closed
I10-CBP-MIA-00600	CBP	Abuse of authority	Closed
I10-CBP-BUF-00579	CBP	Off duty misconduct, no violence	Closed
I10-CBP-SNJ-00580	CBP	Release of information	Closed
I10-CBP-ELP-00605	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-TUC-00609	CBP	Smuggling	Closed
I10-CBP-ELP-00610	CBP	Law enforcement intelligence	Closed
I10-CBP-YUM-00617	CBP	Public corruption	Closed
I10-CBP-ELP-00621	CBP	Smuggling	Closed
I10-CBP-MIA-00629	CBP	Unauthorized personal use of a DHS computer	Closed
I10-CBP-MCA-00634	CBP	Firearms discharge	Closed
I10-CBP-SNJ-00635	CBP	Unauthorized personal use of a DHS computer	Closed
I10-CBP-SNJ-00639	CBP	Release of information	Closed
I10-CBP-TUC-00641	CBP	Use of unnecessary force	Closed
I10-CBP-SNJ-00642	CBP	Abuse of authority	Closed
I10-CBP-TUC-00645	CBP	Release of information	Closed
I10-CBP-DET-00646	CBP	Use, possession, or trafficking of illegal drugs	Closed

I10-CBP-SND-00648	CBP	Smuggling	Closed
I10-CBP-SND-00651	CBP	Smuggling	Closed
I10-CBP-LAR-00655	CBP	Smuggling	Closed
I10-CBP-ELC-00656	CBP	Smuggling	Closed
I10-CBP-SNJ-00658	CBP	Law enforcement intelligence	Closed
I10-CBP-ORL-00660	CBP	Off duty misconduct, no violence	Closed
I10-CBP-LAR-00672	CBP	Law enforcement intelligence	Closed
I10-CBP-ELP-00687	CBP	Personal relationships	Closed
I10-CBP-ORL-00693	CBP	Job performance failure	Closed
I10-CBP-DAL-00695	CBP	Law enforcement intelligence	Closed
I10-CBP-YUM-00700	CBP	Smuggling	Closed
I10-CBP-YUM-00701	CBP	Bribery	Closed
I10-CBP-ELC-00711	CBP	Bribery	Closed
I10-CBP-ELP-00713	CBP	Job performance failure	Closed
I10-CBP-ELP-00717	CBP	Smuggling	Closed
I10-CBP-BUF-00718	CBP	Failure to cooperate in an official investigation	Closed
I10-CBP-TUC-00720	CBP	Abuse of authority	Closed
I10-CBP-MCA-00721	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-ORL-00729	CBP	Job performance failure	Closed
I10-CBP-DAL-00731	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-SND-00738	CBP	Smuggling	Closed
I10-CBP-ORL-00741	CBP	Job performance failure	Closed
I10-CBP-MIA-00744	CBP	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I10-CBP-TUC-00745	CBP	Sexual abuse	Closed
I10-CBP-YUM-00748	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-MIA-00750	CBP	Mismanagement of government property	Closed
I10-CBP-MIA-00755	CBP	Abuse of authority	Closed
I10-CBP-DRT-00763	CBP	Immigration failure	Closed
I10-CBP-MCA-00769	CBP	Law enforcement intelligence	Closed
I10-CBP-BEL-00772	CBP	Unauthorized personal use of a DHS computer	Closed
I10-CBP-PHL-00777	CBP	Abuse of authority	Closed
I10-CBP-DET-00782	CBP	Sexual harassment	Closed
I10-CBP-MCA-00787	CBP	Immigration fraud	Closed
I10-CBP-TUC-00807	CBP	Smuggling	Closed
I10-CBP-ORL-00808	CBP	Job performance failure	Closed
I10-CBP-BOS-00810	CBP	Firearms discharge	Closed
I10-CBP-ATL-00818	CBP	Job performance failure	Closed
I10-CBP-TUC-00830	CBP	Job performance failure	Closed
I10-CBP-DRT-00831	CBP	Abuse of authority	Closed
I10-CBP-MIA-00834	CBP	Firearms discharge	Closed
I10-CBP-MCA-00838	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00840	CBP	Smuggling	Closed
I10-CBP-LAR-00841	CBP	Smuggling	Closed
I10-CBP-SND-00822	CBP	Immigration fraud	Closed
I10-CBP-BUF-00851	CBP	Failure to abide by laws	Closed
I10-CBP-TUC-00864	CBP	Smuggling	Closed
I10-CBP-ELP-00865	CBP	Custody failure	Closed

I10-CBP-YUM-00867	CBP	Smuggling	Closed
I10-CBP-TUC-00869	CBP	Smuggling	Closed
I10-CBP-SNJ-00870	CBP	Law enforcement intelligence	Closed
I10-CBP-ELP-00874	CBP	Applicant background investigations	Closed
I10-CBP-ATL-00875	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-PHL-00884	CBP	Law enforcement intelligence	Closed
I10-CBP-BOS-00886	CBP	Impersonation of a DHS employee	Closed
I10-CBP-MCA-00887	CBP	Law enforcement intelligence	Closed
I10-CBP-BOS-00888	CBP	Release of information	Closed
I10-CBP-WFO-00890	CBP	Child pornography	Closed
I10-CBP-LAR-00853	CBP	Smuggling	Closed
I10-CBP-MCA-00856	CBP	Law enforcement intelligence	Closed
I10-CBP-DRT-00917	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-DAL-00920	CBP	Law enforcement intelligence	Closed
I10-CBP-WFO-00921	CBP	Immigration fraud	Closed
I10-CBP-TUC-00923	CBP	Smuggling	Closed
I10-CBP-MCA-00913	CBP	Smuggling	Closed
I10-CBP-ELP-00914	CBP	Smuggling	Closed
I10-CBP-DAL-00925	CBP	Law enforcement intelligence	Closed
I10-CBP-MIA-00929	CBP	Bribery	Closed
I10-CBP-MCA-00932	CBP	Law enforcement intelligence	Closed
I10-CBP-DRT-00949	CBP	Smuggling	Closed
I10-CBP-BUF-00950	CBP	Smuggling	Closed
I10-CBP-MCA-00960	CBP	Use of unnecessary force	Closed
I10-CBP-TUC-00962	CBP	Law enforcement intelligence	Closed
I10-CBP-DRT-00972	CBP	Personal relationships	Closed
I10-CBP-DET-00973	CBP	Job performance failure	Closed
I10-CBP-BUF-00974	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-DET-00975	CBP	Job performance failure	Closed
I10-CBP-MIA-00965	CBP	Off duty misconduct, no violence	Closed
I10-CBP-MCA-00984	CBP	Smuggling	Closed
I10-CBP-TUC-00998	CBP	Law enforcement intelligence	Closed
I10-CBP-DRT-01012	CBP	Use of unnecessary force	Closed
I10-CBP-ELP-01017	CBP	Threatening/Harassment of, or assault on an officer	Closed
I10-CBP-LAR-01018	CBP	Death investigation	Closed
I10-CBP-ATL-01024	CBP	Law enforcement intelligence	Closed
I10-CBP-BUF-01037	CBP	Child pornography	Closed
I10-CBP-MCA-01041	CBP	Civil Rights Violations	Closed
I10-CBP-ORL-01046	CBP	Theft of government property	Closed
I10-CBP-TUC-01048	CBP	Civil Rights Violations	Closed
I10-CBP-MIA-01055	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-SNJ-01058	CBP	Smuggling	Closed
I10-CBP-DRT-01060	CBP	Use, possession, or trafficking of illegal drugs	Closed
I10-CBP-BUF-01062	CBP	Misuse of a govt credit card	Closed
I10-CBP-ORL-01069	CBP	Theft of government property	Closed
I10-CBP-TUC-01079	CBP	Law enforcement intelligence	Closed
I10-CBP-ELP-01088	CBP	Smuggling	Closed

I10-CBP-TUC-01092	CBP	Civil Rights Violations	Closed
I10-CBP-ELP-01094	CBP	Rude, crude treatment	Closed
I10-CBP-TUC-01097	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-SNJ-01098	CBP	Firearms discharge	Closed
I10-CBP-DAL-01099	CBP	Law enforcement intelligence	Closed
I10-CBP-WFO-01112	CBP	Other (Explain in Narrative Field)	Closed
I10-CBP-DRT-01117	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-MCA-01119	CBP	Bribery	Closed
I10-CBP-DRT-01121	CBP	Sexual harassment	Closed
I10-CBP-TUC-01122	CBP	Civil Rights Violations	Closed
I10-CBP-SEA-01135	CBP	Release of information	Closed
I10-CBP-ATL-01143	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-ORL-01127	CBP	Impersonation of a DHS employee	Closed
I10-CBP-DAL-01129	CBP	Law enforcement intelligence	Closed
I10-CBP-BUF-01154	CBP	Bribery	Closed
I10-CBP-DAL-01157	CBP	Immigration fraud	Closed
I10-CBP-MCA-01168	CBP	Law enforcement intelligence	Closed
I10-CBP-DET-01169	CBP	Theft of personal property	Closed
I10-CBP-PHL-01170	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-MIA-01173	CBP	Death investigation	Closed
I10-CBP-ORL-01175	CBP	Mismanagement of government property	Closed
I10-CBP-ELP-01176	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-ATL-01178	CBP	Off duty arrest, violence	Closed
I10-CBP-DRT-01182	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-DRT-01183	CBP	Smuggling	Closed
I10-CBP-BEL-01196	CBP	Law enforcement intelligence	Closed
I10-CBP-DAL-01205	CBP	Law enforcement intelligence	Closed
I10-CBP-ELP-01207	CBP	Immigration fraud	Closed
I10-CBP-MIA-01213	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-01214	CBP	Off duty misconduct, violence	Closed
I10-CBP-TUC-01225	CBP	Smuggling	Closed
I10-CBP-WFO-01228	CBP	Off duty arrest, no violence	Closed
I10-CBP-MCA-01239	CBP	Smuggling	Closed
I10-CBP-LAR-01250	CBP	Law enforcement intelligence	Closed
I10-CBP-LAR-01251	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-MIA-01254	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-LAX-01255	CBP	Smuggling	Closed
I10-CBP-MIA-01257	CBP	Prohibited personnel actions	Closed
I10-CBP-MCA-01265	CBP	Smuggling	Closed
I10-CBP-MIA-01270	CBP	Failure to abide by laws	Closed
I10-CBP-SND-01247	CBP	Document/Forgery	Closed
I10-CBP-MIA-01276	CBP	Job performance failure	Closed
I10-CBP-PHL-01291	CBP	Theft of government property	Closed
I10-CBP-MCA-01296	CBP	Smuggling	Closed
I10-CBP-SNJ-01307	CBP	Release of information	Closed
I10-CBP-ELP-01313	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-PHL-01338	CBP	Abuse of authority	Closed

I10-CBP-TUC-01341	CBP	Abuse of authority	Closed
I10-CBP-ATL-01346	CBP	Death investigation	Closed
I10-CBP-MCA-01349	CBP	Firearms discharge	Closed
I10-CBP-BUF-01350	CBP	Personal relationships	Closed
I10-CBP-DET-01287	CBP	Law enforcement intelligence	Closed
I10-CBP-ELC-01363	CBP	Bribery	Closed
I10-CBP-TUC-01370	CBP	Theft of government funds	Closed
I10-CBP-DET-01373	CBP	Bribery	Closed
I10-CBP-MIA-01379	CBP	Law enforcement intelligence	Closed
I10-CBP-MIA-01391	CBP	Threatening/Harassment	Closed
I10-CBP-CHI-01409	CBP	Misapplication of government funds	Closed
I11-CBP-ELP-00002	CBP	Immigration fraud	Closed
I11-CBP-MIA-00008	CBP	Death investigation	Closed
I11-CBP-TUC-00017	CBP	Smuggling	Closed
I11-CBP-TUC-00035	CBP	Law enforcement intelligence	Closed
I11-CBP-ORL-00047	CBP	Abuse of authority	Closed
I11-CBP-TUC-00079	CBP	Law enforcement intelligence	Closed
I11-CBP-DRT-00084	CBP	Smuggling	Closed
I11-CBP-MIA-00086	CBP	Use of unnecessary force	Closed
I11-CBP-ORL-00087	CBP	Abuse of authority	Closed
I11-CBP-TUC-00088	CBP	Civil Rights Violations	Closed
I11-CBP-TUC-00094	CBP	Sexual abuse	Closed
I11-CBP-DET-00062	CBP	Theft of personal property	Closed
I11-CBP-PHL-00067	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-MCA-00104	CBP	Personal relationships	Closed
I11-CBP-MIA-00118	CBP	Law enforcement intelligence	Closed
I11-CBP-TUC-00125	CBP	Use, possession, or trafficking of illegal drugs	Closed
I11-CBP-TUC-00128	CBP	Civil Rights Violations	Closed
I11-CBP-SNJ-00129	CBP	Theft of personal property	Closed
I11-CBP-MIA-00130	CBP	Abuse of authority	Closed
I11-CBP-ORL-00137	CBP	Sexual harassment	Closed
I11-CBP-MIA-00149	CBP	Firearms discharge	Closed
I11-CBP-MIA-00153	CBP	Law enforcement intelligence	Closed
I11-CBP-YUM-00170	CBP	Personal relationships	Closed
I11-CBP-MIA-00181	CBP	Abuse of authority	Closed
I11-CBP-ELP-00226	CBP	Law enforcement intelligence	Closed
I11-CBP-MIA-00228	CBP	Law enforcement intelligence	Closed
I11-CBP-DAL-00233	CBP	Law enforcement intelligence	Closed
I11-CBP-DET-00252	CBP	Theft of personal property	Closed
I11-CBP-DET-00259	CBP	Bribery	Closed
I11-CBP-HOU-00277	CBP	Use, possession, or trafficking of illegal drugs	Closed
I11-CBP-ORL-00282	CBP	Prohibited personnel actions	Closed
I11-CBP-PHL-00283	CBP	Mismanagement of government property	Closed
I11-CBP-BEL-00294	CBP	Law enforcement intelligence	Closed
I11-CBP-TUC-00301	CBP	Civil Rights Violations	Closed
I11-CBP-PHL-00311	CBP	Mismanagement of government property	Closed
I11-CBP-TUC-00319	CBP	Smuggling	Closed

I11-CBP-BUF-00337	CBP	Law enforcement intelligence	Closed
I11-CBP-DRT-00341	CBP	Law enforcement intelligence	Closed
I11-CBP-YUM-00410	CBP	Impersonation of a DHS employee	Closed
I11-CBP-MIA-00422	CBP	Law enforcement intelligence	Closed
I11-CBP-MIA-00427	CBP	Personal relationships	Closed
I11-CBP-ELP-00563	CBP	Use, possession, or trafficking of illegal drugs	Closed
I11-CBP-SVA-00576	CBP	Use, possession, or trafficking of illegal drugs	Closed
I11-CBP-SND-00590	CBP	Use, possession, or trafficking of illegal drugs	Closed
I11-CBP-MCA-00640	CBP	Personal relationships	Closed
I11-CBP-TUC-00643	CBP	Law enforcement intelligence	Closed
I11-CBP-ORL-00701	CBP	Law enforcement intelligence	Closed
I11-CBP-MIA-00745	CBP	Spousal abuse	Closed
I09-CGIS-SNJ-10711	CGIS	Use, possession, or trafficking of illegal drugs	Closed
I09-CIS-OSI-10725	CIS	Immigration fraud	Closed
I09-CIS-LAX-08290	CIS	Personal relationships	Closed
I09-CIS-WFO-08280	CIS	Procurement irregularities	Closed
I09-CIS-LAX-08019	CIS	Theft of government funds	Closed
I09-CIS-NYC-07121	CIS	Law enforcement intelligence	Closed
I09-CIS-BOS-06249	CIS	Bribery	Closed
I09-CIS-LAX-06770	CIS	Law enforcement intelligence	Closed
I09-CIS-MCA-06670	CIS	Bribery	Closed
I09-CIS-NYC-05685	CIS	Public corruption	Closed
I09-CIS-WFO-05224	CIS	Document/Forgery	Closed
I09-CIS-LAX-04399	CIS	Immigration fraud	Closed
I10-CIS-ATL-00296	CIS	Off duty arrest, no violence	Closed
I10-CIS-HOU-00285	CIS	Bribery	Closed
I10-CIS-WFO-00279	CIS	Immigration fraud	Closed
I10-CIS-NYC-00256	CIS	Bribery	Closed
I10-CIS-HOU-00189	CIS	Immigration fraud	Closed
I10-CIS-WFO-00224	CIS	Retaliation	Closed
I10-CIS-LAX-00180	CIS	Immigration fraud	Closed
I10-CIS-LAX-00036	CIS	Public corruption	Closed
I09-CIS-LAX-02820	CIS	Bribery	Closed
I09-CIS-ORL-00930	CIS	Request for Assistance or Information	Closed
I09-CIS-PHL-00274	CIS	Bribery	Closed
I08-CIS-HOU-10518	CIS	Bribery	Closed
I08-CIS-PHL-13118	CIS	Immigration fraud	Closed
I08-CIS-PHL-04718	CIS	Sexual relationships	Closed
I08-CIS-WFO-08998	CIS	Federal crimes on DHS facilities	Closed
I08-CIS-DET-08509	CIS	Public corruption	Closed
I08-CIS-MIA-08288	CIS	Public corruption	Closed
I08-CIS-MCA-06509	CIS	Public corruption	Closed
I08-CIS-WFO-05577	CIS	Immigration fraud	Closed
I07-CIS-CHI-04355	CIS	Immigration fraud	Closed
I07-CIS-DET-04360	CIS	Immigration fraud	Closed
I07-CIS-DET-04367	CIS	Immigration fraud	Closed
I07-CIS-LAX-03480	CIS	Release of information	Closed

I07-CIS-DAL-04511	CIS	Bribery	Closed
I07-CIS-OSI-04779	CIS	Immigration fraud	Closed
I07-CIS-LAX-02217	CIS	Bribery	Closed
I07-CIS-WFO-00982	CIS	Immigration fraud	Closed
I06-CIS-NYC-10889	CIS	Immigration fraud	Closed
I06-CIS-PHL-05577	CIS	Job performance failure	Closed
I04-CIS-LAX-02168	CIS	Immigration fraud	Closed
I11-CIS-MIA-00487	CIS	False claims	Closed
I11-CIS-BOS-00416	CIS	Civil Rights Violations	Closed
I11-CIS-YUM-00364	CIS	Immigration fraud	Closed
I11-CIS-HQ-00268	CIS	Mismanagement	Closed
I11-CIS-BOS-00005	CIS	Theft of government property	Closed
I10-CIS-SEA-01384	CIS	Bribery	Closed
I10-CIS-WFO-01352	CIS	Smuggling	Closed
I10-CIS-DAL-01237	CIS	Theft of government property	Closed
I10-CIS-MCA-01102	CIS	Immigration fraud	Closed
I10-CIS-NYC-01059	CIS	False claims	Closed
I10-CIS-YUM-00993	CIS	Computer fraud	Closed
I10-CIS-WFO-00915	CIS	Off duty arrest, no violence	Closed
I10-CIS-MIA-00900	CIS	Immigration fraud	Closed
I10-CIS-YUM-00747	CIS	Immigration fraud	Closed
I10-CIS-PHL-00607	CIS	Threatening/Harassment of, or assault on an officer	Closed
I10-CIS-MIA-00577	CIS	Immigration fraud	Closed
I10-CIS-MIA-00513	CIS	Bribery	Closed
I10-CIS-DAL-00562	CIS	Law enforcement intelligence	Closed
I10-CIS-CHI-00546	CIS	Off duty misconduct, no violence	Closed
I10-CIS-MCA-00311	CIS	Bribery	Closed
I10-CIS-LAX-00480	CIS	Job performance failure	Closed
I10-CIS-CHI-00403	CIS	Sexual abuse	Closed
I10-CNE-OSI-00390	CNE	Unauthorized personal use of a DHS computer	Closed
I09-CS-OSI-03562	CS	Counterintelligence/counterterrorism	Closed
I09-DHS-WFO-05028	DHS	Cost mischarging/defective pricing	Closed
I10-DHS-PHL-00485	DHS	Procurement irregularities	Closed
I10-FEMA-BTN-00481	FEMA	False claims	Closed
I10-FEMA-DAL-00377	FEMA	False claims	Closed
I10-FEMA-BUF-00509	FEMA	Theft of government funds	Closed
I10-FEMA-DET-00553	FEMA	False claims	Closed
I10-FEMA-WFO-00557	FEMA	Threatening/Harassment of, or assault on an officer	Closed
I10-FEMA-ATL-00666	FEMA	False claims	Closed
I10-FEMA-DAL-00657	FEMA	Investment scam	Closed
I10-FEMA-BTN-00632	FEMA	False claims	Closed
I10-FEMA-MIA-00819	FEMA	Ethics Violations	Closed
I10-FEMA-BTN-00794	FEMA	False claims	Closed
I10-FEMA-ATL-00776	FEMA	False claims	Closed
I10-FEMA-DAL-00906	FEMA	False claims	Closed
I10-FEMA-BTN-00828	FEMA	Theft of government property	Closed
I10-FEMA-BTN-00817	FEMA	False claims	Closed

I10-FEMA-WFO-01051	FEMA	False claims	Closed
I10-FEMA-BUF-00940	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-00941	FEMA	Theft of government funds	Closed
I10-FEMA-ORL-01189	FEMA	False claims	Closed
I10-FEMA-BUF-01147	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-01148	FEMA	Theft of government funds	Closed
I10-FEMA-SFO-01219	FEMA	Theft of government funds	Closed
I10-FEMA-WFO-01198	FEMA	Theft of government property	Closed
I10-FEMA-PHL-01297	FEMA	Theft of government funds	Closed
I10-FEMA-BTN-01248	FEMA	Theft of government property	Closed
I10-FEMA-TUC-01263	FEMA	Misapplication of government funds	Closed
I11-FEMA-BUF-00159	FEMA	Theft of government funds	Closed
I11-FEMA-HOU-00627	FEMA	False claims	Closed
I09-FEMA-HOU-04113	FEMA	False claims	Closed
I09-FEMA-BTN-04790	FEMA	False claims	Closed
I09-FEMA-DAL-05526	FEMA	Impersonation	Closed
I09-FEMA-HOU-05297	FEMA	False claims	Closed
I09-FEMA-HOU-06897	FEMA	False statements	Closed
I09-FEMA-DAL-07506	FEMA	Immigration fraud	Closed
I09-FEMA-BTN-08379	FEMA	False claims	Closed
I09-FEMA-DET-08387	FEMA	False claims	Closed
I09-FEMA-WFO-07481	FEMA	False claims	Closed
I09-FEMA-BTN-07597	FEMA	False claims	Closed
I09-FEMA-DET-09372	FEMA	False claims	Closed
I09-FEMA-DET-09385	FEMA	False claims	Closed
I09-FEMA-DET-09389	FEMA	False claims	Closed
I09-FEMA-DET-09395	FEMA	False claims	Closed
I09-FEMA-DET-09396	FEMA	False claims	Closed
I09-FEMA-DET-09397	FEMA	False claims	Closed
I09-FEMA-DET-09401	FEMA	False claims	Closed
I09-FEMA-DET-09404	FEMA	False claims	Closed
I09-FEMA-DET-09406	FEMA	False claims	Closed
I09-FEMA-DET-09036	FEMA	False claims	Closed
I09-FEMA-DET-08695	FEMA	False claims	Closed
I09-FEMA-DET-08696	FEMA	False claims	Closed
I09-FEMA-BTN-08845	FEMA	False claims	Closed
I09-FEMA-BUF-08865	FEMA	False claims	Closed
I09-FEMA-BUF-08866	FEMA	False claims	Closed
I09-FEMA-BUF-08872	FEMA	False claims	Closed
I09-FEMA-BTN-10726	FEMA	False claims	Closed
I09-FEMA-DET-10692	FEMA	False claims	Closed
I03-FEMA-SNJ-70175	FEMA	False claims	Closed
I09-FEMA-DET-10660	FEMA	False claims	Closed
I09-FEMA-HOU-10569	FEMA	False claims	Closed
I09-FEMA-MOB-10104	FEMA	False claims	Closed
I09-FEMA-BTN-09818	FEMA	False claims	Closed
I09-FEMA-HOU-09599	FEMA	False claims	Closed

I09-FEMA-BTN-09620	FEMA	False claims	Closed
I09-FEMA-DET-09341	FEMA	False claims	Closed
I09-FEMA-DET-09354	FEMA	False claims	Closed
I09-FEMA-HOU-10807	FEMA	False claims	Closed
I10-FEMA-HOU-00030	FEMA	False claims	Closed
I10-FEMA-DAL-00033	FEMA	False claims	Closed
I10-FEMA-BTN-00019	FEMA	False claims	Closed
I10-FEMA-DET-00013	FEMA	False claims	Closed
I09-FEMA-BTN-10859	FEMA	False claims	Closed
I09-FEMA-PHL-10860	FEMA	Theft of government funds	Closed
I10-FEMA-DET-00097	FEMA	False claims	Closed
I10-FEMA-BLX-00103	FEMA	Theft of government funds	Closed
I10-FEMA-HAT-00081	FEMA	False claims	Closed
I10-FEMA-HAT-00056	FEMA	False claims	Closed
I10-FEMA-ORL-00074	FEMA	Theft of government funds	Closed
I09-FEMA-HOU-10841	FEMA	False claims	Closed
I09-FEMA-HOU-10844	FEMA	False claims	Closed
I09-FEMA-BUF-10819	FEMA	Theft of government funds	Closed
I09-FEMA-BUF-10820	FEMA	Theft of government funds	Closed
I09-FEMA-BTN-10825	FEMA	Theft of government property	Closed
I09-FEMA-BTN-10829	FEMA	False claims	Closed
I09-FEMA-BTN-10789	FEMA	False statements	Closed
I09-FEMA-HAT-10795	FEMA	False claims	Closed
I09-FEMA-BTN-10732	FEMA	False claims	Closed
I09-FEMA-BTN-10676	FEMA	False claims	Closed
I09-FEMA-NEO-10752	FEMA	Misapplication of government funds	Closed
I10-FEMA-BTN-00232	FEMA	False claims	Closed
I10-FEMA-DRT-00247	FEMA	False statements	Closed
I10-FEMA-WFO-00274	FEMA	Misapplication of government funds	Closed
I10-FEMA-WFO-00280	FEMA	Misapplication of government funds	Closed
I09-FEMA-HOU-03563	FEMA	Cost mischarging/defective pricing	Closed
I09-FEMA-BTN-03572	FEMA	False claims	Closed
I09-FEMA-HOU-03598	FEMA	False claims	Closed
I09-FEMA-HAT-03558	FEMA	False claims	Closed
I09-FEMA-ATL-02840	FEMA	False claims	Closed
I09-FEMA-BTN-03438	FEMA	False claims	Closed
I09-FEMA-BTN-03147	FEMA	False claims	Closed
I09-FEMA-HOU-02787	FEMA	False claims	Closed
I09-FEMA-HOU-02789	FEMA	Cost mischarging/defective pricing	Closed
I09-FEMA-CHI-02024	FEMA	False claims	Closed
I08-FEMA-CHI-12583	FEMA	False claims	Closed
I09-FEMA-PHL-00224	FEMA	False claims	Closed
I09-FEMA-HOU-00534	FEMA	False claims	Closed
I09-FEMA-DET-00849	FEMA	False claims	Closed
I09-FEMA-DET-00852	FEMA	False claims	Closed
I09-FEMA-HOU-01061	FEMA	Request for Assistance or Information	Closed
I09-FEMA-CHI-01247	FEMA	Procurement irregularities	Closed

I09-FEMA-BTN-01994	FEMA	False claims	Closed
I09-FEMA-BTN-02348	FEMA	False claims	Closed
I09-FEMA-WFO-02416	FEMA	Bribery	Closed
I09-FEMA-BTN-01739	FEMA	False claims	Closed
I09-FEMA-DAL-01761	FEMA	False claims	Closed
I09-FEMA-DAL-01763	FEMA	False claims	Closed
I09-FEMA-DAL-01684	FEMA	False claims	Closed
I08-FEMA-HOU-07741	FEMA	False claims	Closed
I08-FEMA-BTN-07986	FEMA	False claims	Closed
I08-FEMA-ATL-07432	FEMA	False claims	Closed
I08-FEMA-DAL-08989	FEMA	False claims	Closed
I08-FEMA-BTN-08730	FEMA	False claims	Closed
I08-FEMA-BTN-08735	FEMA	False claims	Closed
I08-FEMA-BTN-09147	FEMA	False claims	Closed
I08-FEMA-BTN-09341	FEMA	False claims	Closed
I08-FEMA-HAT-10252	FEMA	False claims	Closed
I08-FEMA-HOU-09591	FEMA	False claims	Closed
I08-FEMA-MIA-10119	FEMA	False claims	Closed
I08-FEMA-PHL-10173	FEMA	Misapplication of government funds	Closed
I08-FEMA-SFO-12194	FEMA	Bribery	Closed
I08-FEMA-BTN-11138	FEMA	False claims	Closed
I08-FEMA-DAL-11779	FEMA	False claims	Closed
I08-FEMA-BTN-11854	FEMA	False claims	Closed
I08-FEMA-DAL-11859	FEMA	False claims	Closed
I09-FEMA-DAL-00090	FEMA	False claims	Closed
I08-FEMA-BTN-13030	FEMA	False claims	Closed
I06-FEMA-TUC-05659	FEMA	False claims	Closed
I06-FEMA-MOB-09283	FEMA	False claims	Closed
I06-FEMA-ATL-10595	FEMA	False claims	Closed
I06-FEMA-HAT-10880	FEMA	False claims	Closed
I06-FEMA-DAL-02225	FEMA	False claims	Closed
I06-FEMA-ATL-02338	FEMA	False claims	Closed
I06-FEMA-HAT-03750	FEMA	False claims	Closed
I06-FEMA-BTN-03936	FEMA	False claims	Closed
I06-FEMA-HAT-04840	FEMA	False claims	Closed
I06-FEMA-HAT-05308	FEMA	False claims	Closed
I06-FEMA-HAT-11246	FEMA	False claims	Closed
I06-FEMA-LAX-12158	FEMA	False claims	Closed
I06-FEMA-BLX-00538	FEMA	False claims	Closed
I06-FEMA-DAL-13869	FEMA	False claims	Closed
I06-FEMA-ATL-18330	FEMA	False claims	Closed
I06-FEMA-BOS-16381	FEMA	False statements	Closed
I06-FEMA-BTN-14331	FEMA	False claims	Closed
I06-FEMA-MOB-14752	FEMA	False claims	Closed
I06-FEMA-HOU-14983	FEMA	False claims	Closed
I06-FEMA-MOB-19832	FEMA	False claims	Closed
I06-FEMA-HAT-21232	FEMA	False claims	Closed

I06-FEMA-ATL-21882	FEMA	False claims	Closed
I07-FEMA-BTN-04614	FEMA	False claims	Closed
I07-FEMA-BLX-05176	FEMA	False claims	Closed
I07-FEMA-DAL-05338	FEMA	False claims	Closed
I07-FEMA-NYC-05478	FEMA	Theft of government funds	Closed
I07-FEMA-ATL-05508	FEMA	False claims	Closed
I07-FEMA-BTN-05541	FEMA	False claims	Closed
I07-FEMA-ATL-06214	FEMA	False claims	Closed
I07-FEMA-BTN-04040	FEMA	False claims	Closed
I07-FEMA-BTN-02559	FEMA	False claims	Closed
I07-FEMA-BLX-03162	FEMA	False claims	Closed
I07-FEMA-ATL-09404	FEMA	Theft of service	Closed
I07-FEMA-BLX-09454	FEMA	False claims	Closed
I07-FEMA-SFO-09665	FEMA	False claims	Closed
I07-FEMA-SFO-08958	FEMA	False claims	Closed
I07-FEMA-ATL-08094	FEMA	False claims	Closed
I07-FEMA-DAL-07374	FEMA	False claims	Closed
I07-FEMA-HOU-06895	FEMA	False claims	Closed
I08-FEMA-CHI-05285	FEMA	False claims	Closed
I08-FEMA-ATL-01939	FEMA	False claims	Closed
I08-FEMA-BUF-02034	FEMA	False claims	Closed
I08-FEMA-BLX-02563	FEMA	False claims	Closed
I08-FEMA-MOB-01637	FEMA	False claims	Closed
I08-FEMA-MIA-00857	FEMA	False claims	Closed
I07-FEMA-BTN-00250	FEMA	False claims	Closed
I08-FEMA-BTN-00692	FEMA	False claims	Closed
I07-FEMA-HAT-08244	FEMA	False claims	Closed
I07-FEMA-ATL-11243	FEMA	False claims	Closed
I07-FEMA-DAL-11496	FEMA	Lack of fairness/impartiality	Closed
I07-FEMA-SFO-11881	FEMA	False claims	Closed
I07-FEMA-BTN-10984	FEMA	False claims	Closed
I07-FEMA-LAX-09998	FEMA	False claims	Closed
I09-FEMA-WFO-10044	FEMA	False claims	Closed
I10-FLETC-ATL-00233	FLETC	False statements	Closed
I09-FPS-DAL-10748	FPS	Introduction of contraband	Closed
I09-FPS-SEA-10784	FPS	Off duty misconduct, violence	Closed
I10-FPS-SFO-00069	FPS	Threatening/Harassment	Closed
I09-FPS-MIA-10173	FPS	Law enforcement intelligence	Closed
I09-FPS-WFO-10670	FPS	False statements	Closed
I08-FPS-SFO-10229	FPS	False statements	Closed
I09-FPS-WFO-03250	FPS	Immigration fraud	Closed
I11-FPS-WFO-00381	FPS	Threatening/Harassment	Closed
I10-FPS-TUC-01197	FPS	Law enforcement intelligence	Closed
I10-FPS-HOU-00743	FPS	Firearms discharge	Closed
I10-FPS-ATL-00360	FPS	Law enforcement intelligence	Closed
I10-FPS-WFO-00438	FPS	Use, possession, or trafficking of illegal drugs	Closed
I10-FPS-DAL-00422	FPS	Death investigation	Closed

I10-ICE-SEA-00343	ICE	Job performance failure	Closed
I10-ICE-ATL-00333	ICE	Misapplication of government funds	Closed
I10-ICE-ELP-00335	ICE	Impersonation of a DHS employee	Closed
I10-ICE-ATL-00460	ICE	Use of unnecessary force	Closed
I10-ICE-TUC-00441	ICE	Unauthorized personal use of a DHS computer	Closed
I10-ICE-ORL-00442	ICE	Sexual relationships	Closed
I10-ICE-WFO-00457	ICE	Threatening/Harassment	Closed
I10-ICE-TUC-00469	ICE	Kickbacks	Closed
I10-ICE-TUC-00502	ICE	Computer misuse - pornography	Closed
I10-ICE-ATL-00643	ICE	Civil Rights Violations	Closed
I10-ICE-CHI-00644	ICE	Child pornography	Closed
I10-ICE-DAL-00649	ICE	Off duty illegal gambling	Closed
I10-ICE-PHL-00668	ICE	Use of unnecessary force	Closed
I10-ICE-ORL-00702	ICE	Off duty misconduct, no violence	Closed
I10-ICE-MIA-00578	ICE	Law enforcement intelligence	Closed
I10-ICE-SNJ-00575	ICE	Release of information	Closed
I10-ICE-MIA-00572	ICE	Release of information	Closed
I10-ICE-WFO-00581	ICE	False statements	Closed
I10-ICE-PHL-00614	ICE	Death investigation	Closed
I10-ICE-DAL-00620	ICE	Death investigation	Closed
I10-ICE-HOU-00724	ICE	Theft of personal property	Closed
I10-ICE-CHI-00726	ICE	Death investigation	Closed
I10-ICE-TUC-00759	ICE	Law enforcement intelligence	Closed
I10-ICE-TUC-00762	ICE	Prohibited personnel actions	Closed
I10-ICE-YUM-00767	ICE	Law enforcement intelligence	Closed
I10-ICE-BOS-00820	ICE	Prohibited personnel actions	Closed
I10-ICE-MIA-00812	ICE	Law enforcement intelligence	Closed
I10-ICE-PHL-00852	ICE	Personal relationships	Closed
I10-ICE-LAX-00844	ICE	Use, possession, or trafficking of illegal drugs	Closed
I10-ICE-ORL-00897	ICE	Off duty illegal gambling	Closed
I10-ICE-MIA-00909	ICE	Release of information	Closed
I10-ICE-HOU-00901	ICE	Law enforcement intelligence	Closed
I10-ICE-MIA-00903	ICE	Law enforcement intelligence	Closed
I10-ICE-DAL-00855	ICE	Theft of government funds	Closed
I10-ICE-BOS-00930	ICE	Off duty misconduct, no violence	Closed
I10-ICE-MCA-00924	ICE	Introduction of contraband	Closed
I10-ICE-BEL-01131	ICE	False claims	Closed
I10-ICE-PHL-01192	ICE	Theft of government property	Closed
I10-ICE-OSI-01125	ICE	Personal relationships	Closed
I10-ICE-ATL-01091	ICE	Civil Rights Violations	Closed
I10-ICE-MIA-01082	ICE	Impersonation of a DHS employee	Closed
I10-ICE-MIA-01085	ICE	Firearms discharge	Closed
I10-ICE-ELP-00963	ICE	Unauthorized access to a DHS computer or network	Closed
I10-ICE-MIA-00987	ICE	Immigration fraud	Closed
I10-ICE-SFO-00990	ICE	Failure to abide by laws	Closed
I10-ICE-PHL-00968	ICE	Sexual abuse	Closed
I10-ICE-ATL-00982	ICE	Law enforcement intelligence	Closed

I10-ICE-PHL-01054	ICE	Misuse of a govt credit card	Closed
I10-ICE-MIA-01036	ICE	Use of unnecessary force	Closed
I10-ICE-DAL-00995	ICE	Abuse of authority	Closed
I10-ICE-OSI-01003	ICE	Computer crime	Closed
I10-ICE-HOU-01009	ICE	Civil Rights Violations	Closed
I10-ICE-MCA-01109	ICE	Use, possession, or trafficking of illegal drugs	Closed
I10-ICE-BUF-01217	ICE	Travel fraud	Closed
I10-ICE-PHL-01218	ICE	Law enforcement intelligence	Closed
I10-ICE-BUF-01222	ICE	Use of unnecessary force	Closed
I10-ICE-MIA-01238	ICE	Impersonation of a DHS employee	Closed
I10-ICE-MIA-01282	ICE	Law enforcement intelligence	Closed
I10-ICE-DAL-01298	ICE	Failure to abide by laws	Closed
I10-ICE-WFO-01301	ICE	Abuse of authority	Closed
I10-ICE-SND-01271	ICE	Release of information	Closed
I10-ICE-ELP-01274	ICE	Smuggling	Closed
I10-ICE-SNJ-01259	ICE	Law enforcement intelligence	Closed
I10-ICE-TUC-01400	ICE	False statements	Closed
I11-ICE-CHI-00001	ICE	Use of unnecessary force	Closed
I10-ICE-SFO-01385	ICE	Bribery	Closed
I10-ICE-ATL-01386	ICE	Child pornography	Closed
I10-ICE-ORL-01381	ICE	Bribery	Closed
I10-ICE-ORL-01353	ICE	Law enforcement intelligence	Closed
I10-ICE-ATL-01361	ICE	Immigration failure	Closed
I10-ICE-MCA-01316	ICE	Law enforcement intelligence	Closed
I10-ICE-TUC-01318	ICE	Release of information	Closed
I10-ICE-MCA-01325	ICE	Law enforcement intelligence	Closed
I10-ICE-CHI-01328	ICE	Off duty misconduct, no violence	Closed
I11-ICE-PHL-00346	ICE	Civil Rights Violations	Closed
I11-ICE-SEA-00357	ICE	Use, possession, or trafficking of illegal drugs	Closed
I11-ICE-TUC-00521	ICE	Law enforcement intelligence	Closed
I11-ICE-MIA-00553	ICE	Law enforcement intelligence	Closed
I11-ICE-HQ-00269	ICE	Law enforcement intelligence	Closed
I11-ICE-PHL-00263	ICE	Theft of government property	Closed
I11-ICE-ORL-00334	ICE	Threatening/Harassment	Closed
I11-ICE-DAL-00307	ICE	Sexual relationships	Closed
I11-ICE-MIA-00167	ICE	Unauthorized personal use of a DHS computer	Closed
I11-ICE-MIA-00223	ICE	Immigration fraud	Closed
I11-ICE-MIA-00193	ICE	Personal relationships	Closed
I11-ICE-LAR-00158	ICE	Smuggling	Closed
I11-ICE-ATL-00071	ICE	Use of unnecessary force	Closed
I11-ICE-WFO-00109	ICE	Use, possession, or trafficking of illegal drugs	Closed
I11-ICE-MIA-00060	ICE	Law enforcement intelligence	Closed
I11-ICE-MCA-00117	ICE	Law enforcement intelligence	Closed
I11-ICE-HOU-00095	ICE	Computer fraud	Closed
I11-ICE-DET-00024	ICE	Use of unnecessary force	Closed
I11-ICE-WFO-00032	ICE	Failure to cooperate in an official investigation	Closed
I11-ICE-MIA-00639	ICE	Law enforcement intelligence	Closed

I09-ICE-BUF-03846	ICE	Law enforcement intelligence	Closed
I09-ICE-SND-01805	ICE	Use, possession, or trafficking of illegal drugs	Closed
I09-ICE-WFO-01958	ICE	Law enforcement intelligence	Closed
I09-ICE-SNJ-00603	ICE	Use of unnecessary force	Closed
I09-ICE-SNJ-00535	ICE	Law enforcement intelligence	Closed
I08-ICE-SND-13186	ICE	Public corruption	Closed
I08-ICE-SND-13390	ICE	Smuggling	Closed
I08-ICE-PHL-09082	ICE	Personal relationships	Closed
I08-ICE-ATL-07989	ICE	Threatening/Harassment	Closed
I07-ICE-LAX-09887	ICE	Smuggling	Closed
I07-ICE-ELC-11044	ICE	Smuggling	Closed
I08-ICE-ELC-01856	ICE	Sexual relationships	Closed
I08-ICE-ELP-05357	ICE	Release of information	Closed
I07-ICE-OSI-08101	ICE	Bribery	Closed
I07-ICE-BUF-08594	ICE	Mismanagement of government property	Closed
I07-ICE-DET-04451	ICE	Immigration fraud	Closed
I06-ICE-ELC-16964	ICE	False statements	Closed
I06-ICE-CHI-14068	ICE	Personal relationships	Closed
I05-ICE-CHI-06399	ICE	Immigration fraud	Closed
I05-ICE-WFO-00110	ICE	Procurement irregularities	Closed
I05-ICE-OSI-12553	ICE	Bribery	Closed
I09-ICE-ATL-10678	ICE	Physical or sexual abuse	Closed
I09-ICE-TUC-10730	ICE	Failure to abide by laws	Closed
I09-ICE-YUM-10713	ICE	Public corruption	Closed
I09-ICE-TUC-09997	ICE	Release of information	Closed
I09-ICE-TUC-10293	ICE	Civil Rights Violations	Closed
I09-ICE-LAX-08991	ICE	Procurement irregularities	Closed
I09-ICE-SFO-08208	ICE	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I09-ICE-LAX-08344	ICE	Law enforcement intelligence	Closed
I09-ICE-TUC-08135	ICE	Bribery	Closed
I09-ICE-PHL-07531	ICE	Sexual abuse	Closed
I09-ICE-BOS-07437	ICE	Theft of personal property	Closed
I09-ICE-BEL-06910	ICE	Personal relationships	Closed
I09-ICE-ELC-06629	ICE	Bribery	Closed
I09-ICE-PHL-05302	ICE	Law enforcement intelligence	Closed
I09-ICE-MCA-05692	ICE	Smuggling	Closed
I09-ICE-DAL-06228	ICE	Civil Rights Violations	Closed
I09-ICE-OSI-05237	ICE	Mismanagement	Closed
I09-ICE-OSI-04710	ICE	False statements	Closed
I10-ICE-MIA-00082	ICE	Bribery	Closed
I09-ICE-BOS-10855	ICE	Unauthorized personal use of a DHS computer	Closed
I09-ICE-ATL-10768	ICE	Public corruption	Closed
I09-ICE-NYC-10796	ICE	Use, possession, or trafficking of illegal drugs	Closed
I09-ICE-HOU-10743	ICE	Public corruption	Closed
I09-ICE-OSI-10745	ICE	Immigration fraud	Closed
I09-ICE-MIA-10804	ICE	Accidental injury	Closed
I09-ICE-CHI-10849	ICE	Post employment	Closed

I10-ICE-ELP-00234	ICE	Computer crime	Closed
I10-ICE-ATL-00121	ICE	Use of unnecessary force	Closed
I10-ICE-NYC-00226	ICE	Personal relationships	Closed
I10-ICE-YUM-00195	ICE	Off duty arrest, no violence	Closed
I10-ICE-YUM-00164	ICE	Job performance failure	Closed
I10-ICE-ATL-00145	ICE	Release of information	Closed
I10-ICE-SFO-00212	ICE	Civil Rights Violations	Closed
I10-ICE-WFO-00292	ICE	Off duty arrest, violence	Closed
I10-ICE-MIA-00307	ICE	Release of information	Closed
I10-ICE-HOU-00308	ICE	Release of information	Closed
I10-Non-DHS-HOU-00723	Non-DHS	Public corruption	Closed
I10-OIG-OSI-00552	OIG	Off duty misconduct, no violence	Closed
I10-OIG-OSI-00391	OIG	Off duty misconduct, no violence	Closed
I10-OIG-DET-00708	FEMA	False statements	Closed
I10-OIG-OSI-01371	OIG	Job performance failure	Closed
I10-OIG-CHI-01366	OIG	Impersonation of a DHS employee	Closed
I09-OIG-OSI-10753	OIG	Personal relationships	Closed
I10-OIG-DET-00041	ICE	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I10-OIG-OSI-00055	OIG	Job performance failure	Closed
I09-OIG-DET-06683	ICE	Impersonation of a DHS employee	Closed
I10-OS-OSI-00675	OS	Civil Rights Violations	Closed
I11-PRIV-OSI-00275	PRIV	Employee violence	Closed
I11-SEC-TUC-00605	SEC	Threatening/Harassment	Closed
I10-ST-OSI-00388	ST	Product substitution	Closed
I10-ST-WFO-00153	ST	Computer crime	Closed
I10-TSA-DAL-00326	TSA	Alcohol abuse	Closed
I10-TSA-WFO-00287	TSA	Release of information	Closed
I10-TSA-SEA-00270	TSA	Law enforcement intelligence	Closed
I10-TSA-NYC-00070	TSA	Theft of personal property	Closed
I10-TSA-SFO-00120	TSA	Computer crime	Closed
I10-TSA-MIA-00035	TSA	Use, possession, or trafficking of illegal drugs	Closed
I09-TSA-PHL-10757	TSA	Death investigation	Closed
I09-TSA-SNJ-10838	TSA	Bribery	Closed
I09-TSA-MIA-10813	TSA	Immigration fraud	Closed
I09-TSA-CHI-06495	TSA	False statements	Closed
I09-TSA-NYC-06504	TSA	Theft of personal property	Closed
I09-TSA-NYC-07106	TSA	Theft of personal property	Closed
I09-TSA-ATL-07596	TSA	Use, possession, or trafficking of illegal drugs	Closed
I09-TSA-SFO-05078	TSA	Security failure	Closed
I09-TSA-ATL-08134	TSA	Use, possession, or trafficking of illegal drugs	Closed
I09-TSA-PHL-09054	TSA	False statements	Closed
I09-TSA-BOS-10643	TSA	Joint Terrorism Task Force	Closed
I09-TSA-WFO-10684	TSA	Use, possession, or trafficking of illegal drugs	Closed
I09-TSA-DET-10694	TSA	Safety issues	Closed
I07-TSA-DAL-00591	TSA	False statements	Closed
I07-TSA-HOU-00603	TSA	Computer fraud	Closed
I07-TSA-SND-06223	TSA	Theft of personal property	Closed

I07-TSA-MIA-05043	TSA	False statements	Closed
I08-TSA-BOS-04602	TSA	Sexual abuse	Closed
I09-TSA-WFO-00630	TSA	Procurement irregularities	Closed
I09-TSA-BOS-02900	TSA	Use,possession, or trafficking of illegal drugs	Closed
I09-TSA-ELP-02434	TSA	Child pornography	Closed
I10-TSA-WFO-00363	TSA	Release of information	Closed
I10-TSA-MIA-00364	TSA	Law enforcement intelligence	Closed
I10-TSA-SEA-00681	TSA	Use,possession, or trafficking of illegal drugs	Closed
I10-TSA-BOS-00673	TSA	Use,possession, or trafficking of illegal drugs	Closed
I10-TSA-BOS-00674	TSA	Use,possession, or trafficking of illegal drugs	Closed
I10-TSA-ATL-00618	TSA	Off duty arrest, no violence	Closed
I10-TSA-WFO-00604	TSA	Threatening/Harassment of, or assault on an officer	Closed
I10-TSA-ELP-00515	TSA	Theft of personal property	Closed
I10-TSA-ATL-00520	TSA	Sexual abuse	Closed
I10-TSA-SEA-00764	TSA	Sexual relationships	Closed
I10-TSA-ATL-00765	TSA	Use of unnecessary force	Closed
I10-TSA-DET-00752	TSA	Theft of personal property	Closed
I10-TSA-WFO-00799	TSA	Off duty arrest, no violence	Closed
I10-TSA-SEA-00775	TSA	Sexual abuse	Closed
I10-TSA-DET-00791	TSA	Theft of personal property	Closed
I10-TSA-NYC-00859	TSA	Sexual harassment	Closed
I10-TSA-SNJ-00971	TSA	Bribery	Closed
I10-TSA-WFO-00955	TSA	Sexual harassment	Closed
I10-TSA-YUM-00937	TSA	False statements	Closed
I10-TSA-NYC-01095	TSA	Theft of personal property	Closed
I10-TSA-PHL-01105	TSA	Theft of government property	Closed
I11-TSA-MIA-00454	TSA	Theft of personal property	Closed
I11-TSA-ATL-00461	TSA	Use,possession, or trafficking of illegal drugs	Closed
I11-TSA-MIA-00051	TSA	Child pornography	Closed
I11-TSA-PHL-00114	TSA	Theft of personal property	Closed
I11-TSA-NYC-00105	TSA	Theft of personal property	Closed
I11-TSA-MIA-00219	TSA	Security failure	Closed
I10-TSA-SNJ-01290	TSA	Use,possession, or trafficking of illegal drugs	Closed
I10-TSA-BOS-01351	TSA	Off duty misconduct, no violence	Closed
I10-TSA-MIA-01390	TSA	Civil Rights Violations	Closed
I11-TSA-TUC-00021	TSA	Introduction of contraband	Closed
I10-TSA-DAL-01235	TSA	Theft of personal property	Closed
I10-USCG-ATL-01395	USCG	Procurement irregularities	Closed
I11-USCG-BOS-00164	USCG	Use,possession, or trafficking of illegal drugs	Closed
I11-USCG-MIA-00479	USCG	Law enforcement intelligence	Closed
I11-USCG-ORL-00488	USCG	Release of information	Closed
I11-USCG-WFO-00285	USCG	Release of information	Closed
I10-USCG-MIA-01126	USCG	Theft of government funds	Closed
I10-USCG-OSI-01025	USCG	Counterintelligence/counterterrorism	Closed
I10-USCG-ATL-00615	USCG	Product substitution	Closed
I10-USCG-WFO-00671	USCG	Threatening/Harassment	Closed
I10-USCG-ORL-00703	USCG	Job performance failure	Closed

I10-USCG-WFO-00463	USCG	Release of information	Closed
I10-USCG-SEA-00484	USCG	Sexual abuse	Closed
I08-USCG-PHL-07768	USCG	Theft of government funds	Closed
I08-USCG-SEA-05583	USCG	False claims	Closed
I08-USCG-WFO-06545	USCG	Procurement irregularities	Closed
I05-USCG-WFO-02328	USCG	False claims	Closed
I09-USCG-PHL-07043	USCG	Procurement irregularities	Closed
I10-USCG-WFO-00278	USCG	Computer fraud	Closed
I10-USCG-WFO-00184	USCG	Law enforcement intelligence	Closed
I10-USCG-WFO-00237	USCG	Travel fraud	Closed
I10-USSS-ORL-00211	USSS	Threatening/Harassment	Closed
I10-USSS-OSI-01165	USSS	False statements	Closed

Total:	1,088
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Office of Audits
Open recommendations with Questioned Costs and Funds Put to Better Use
as of 6-10-11

Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	FPTBU
OIG-06-45	Commonwealth of Virginia's State Homeland Security Grants Awarded during FY 2002-03	07/07/06	That ODP require that the Commonwealth identify all existing cash advances from past grants, and recoup excess unspent funds.	4	\$17,508.00	\$0.00
OIG-06-45	Commonwealth of Virginia's State Homeland Security Grants Awarded during FY 2002-03	07/07/06	That ODP require that the Commonwealth ensure that the FY 2003 SHSGP-1 funds (payments) did not include purchases that were not identified and approved on the FY 2003 SHSGP-1 worksheets, or submit revised worksheets to ODP for retroactive approval of those items.	7	\$71,513.00	\$0.00
OIG-06-45	Commonwealth of Virginia's State Homeland Security Grants Awarded during FY 2002-03	07/07/06	That ODP require that the Commonwealth identify purchases not on the AEL and resolve each with ODP.	8	\$382,747.00	\$0.00
OIG-08-03	The Commonwealth of Pennsylvania's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	10/16/07	We recommend that the Assistant Administrator, Grant Programs Directorate within FEMA require the Director of PEMA to return to DHS the unauthorized amount totaling \$721,317.	6	\$721,317.00	\$0.00
OIG-08-22	The State of Georgia's Management of State Homeland Security Grants Awarded During Fiscal Years 2002 through 2004	01/23/08	We recommend that the Administrator, FEMA, determine the effect, to include the amount of questioned costs, of the State's noncompliance with the local-jurisdiction requirement by awarding funds directly to a State agency.	8	\$10,000,000.00	\$0.00
OIG-09-33	The State of California's Management of State Homeland Security Grants Awarded During Fiscal Years 2004 through 2006	02/20/09	Unless appropriately resolved, disallow the \$1,111,966 used to reimburse a State agency for heightened alert costs .	02	\$1,111,966.00	\$0.00
OIG-09-33	The State of California's Management of State Homeland Security Grants Awarded During Fiscal Years 2004 through 2006	02/20/09	Disallow and recover the \$589,350 claimed by the subgrantee for the equipment purchased that was not within the intent of the State Homeland Security Program grant.	14	\$589,350.00	\$0.00
OIG-09-33	The State of California's Management of State Homeland Security Grants Awarded During Fiscal Years 2004 through 2006	02/20/09	Disallow the purchase and recover the \$96,605 in State Homeland Security Program grant funds if the emergency generator cannot be installed.	15	\$96,605.00	\$0.00

Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	FPTBU
OIG-09-33	The State of California's Management of State Homeland Security Grants Awarded During Fiscal Years 2004 through 2006	02/20/09	Disallow the \$150,000 of FY 2006 grant funds used to acquire the hospital communications system.	19	\$150,000.00	\$0.00
OIG-11-10	DHS Financial Assistance to the Association of Community Organizations for Reform Now (ACORN) and Its Affiliates	11/12/10	We recommend that the Assistant Administrator, Grant Programs Directorate require ACORN Institute to return \$160,797 in unsubstantiated grant expenses.	5	\$160,797.00	\$0.00
OIG-11-10	DHS Financial Assistance to the Association of Community Organizations for Reform Now (ACORN) and Its Affiliates	11/12/10	We recommend that the Assistant Administrator, Grant Programs Directorate review documentation for the remaining \$111,046 of grant funds, and if unsupported by appropriate expenses that can be documented, require ACORN Institute to return the funds.	6	\$111,046.00	\$0.00
OIG-11-30	The State of New York's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008	01/12/11	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director of the New York Office of Homeland Security to disallow any of the \$143,437 claimed that are determined to be in excess of the amounts determined to be reasonable by FEMA.	14	\$143,437.00	\$0.00
OIG-11-30	The State of New York's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008	01/12/11	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director of the New York Office of Homeland Security to conduct a review to determine allowable cost and recover any unreasonable amount (up to \$4.1 million) from the City of New York used to pay for equipment items not purchased in accordance with the grant procurement requirements under the confidential and special expense process.	6	\$4,100,000.00	\$0.00
OIG-11-60	Ohio Law Enforcement Terrorism Prevention Program Subgrants Fiscal Years 2004-2006	03/22/11	We recommend that the Assistant Administrator, Grant Programs Directorate request reimbursement of \$1,992,209 from the Ohio Emergency Management Agency for non-payroll expenditures that were unallowable or did not have proper supporting documentation.	1	\$1,992,209.00	\$0.00
OIG-11-60	Ohio Law Enforcement Terrorism Prevention Program Subgrants Fiscal Years 2004-2006	03/22/11	We recommend that the Assistant Administrator, Grant Programs Directorate request reimbursement of \$2,851,945 from the Ohio Emergency Management Agency for payroll expenditures that were unallowable or did not have proper supporting documentation.	2	\$2,851,945.00	\$0.00
15 Open recommendations with Questioned Costs					\$ 22,500,440.00	\$ -

DEC 30 2011



**Homeland
Security**

The Honorable Charles E. Grassley
Committee on Finance
United States Senate
Washington, D.C. 20510

Dear Senator Grassley:

I am writing in response to your request to provide updated information since our last report of August 19, 2011 on: (1) instances in which the Department has resisted or objected to our oversight activities; (2) nonpublic OIG reports for the period of April 1, 2011 to September 30, 2011; (3) instances in which the Department interfered with our communication with Congress; (4) outstanding recommendations that have not been fully implemented and have a monetary value; and (5) the most important open and unimplemented recommendations.

Our working relationship with the Department continues to improve. We have not experienced any significant resistance or objection to our oversight activities or restrictions on our access to information. The Secretary continues to express support for our organization and our mission.

We strongly endorse the concepts of transparency and accountability and for many years have consistently made all of our Audits, Information Technology Audits, Emergency Management Oversight, and Inspections reports available on our public website, consistent with security and legal requirements. While we do not make our investigative reports public and we do not discuss our on-going investigation, we are providing a table, as in our prior submission, of nonpublic closed investigative reports (Enclosure I).

Our communication with congress has not been impeded by the Department or any other federal official during this reporting period, and our relationships with the Department's law enforcement components is improving. As you may recall, our office executed a cooperative working agreement with the Commissioner of the Customs and Border Protection (CBP) in August 2011, that will detail CBP internal affairs investigators to participate in OIG border related corruption investigations of CBP employees. We continue to be hopeful that this agreement will allow for an integrated approach to tackling this ongoing issue of border corruption.

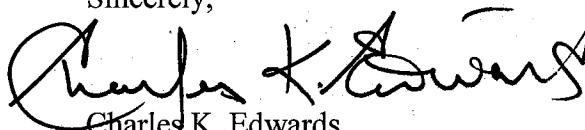
As of December 29, 2011, the Department has 1,658 open and unimplemented recommendations issued by my office. Of those recommendations, 349 have \$1,190,489,633 in questioned costs and potential cost savings of \$39,788,417 in funds put to better use (Enclosure II). We have identified the most important open and unimplemented recommendations, their status, including whether the

Department's management agreed or disagreed with the recommendations, and their associated monetary values, where applicable (Enclosure III). Timely resolution of outstanding audit recommendations continues to be a priority for both our office and the Department.

I greatly appreciate your continuing interest in ensuring that the OIG is privileged with the rights of access and cooperation envisioned by the *Inspector General Act of 1978*, as amended.

Should you have any questions in connection with the preceding information, please contact me, or your staff may contact Richard N. Reback, Counsel to the Inspector General at (202) 254-4100.

Sincerely,

A handwritten signature in black ink, appearing to read "Charles K. Edwards". The signature is fluid and cursive, with a large initial "C" and "E".

Charles K. Edwards
Acting Inspector General

cc: The Honorable Tom Coburn

Enclosures: (1) DHS OIG Closed Investigations April 1, 2011 through September 30, 2011
(2) Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011
(3) Most Important Open and Unimplemented Recommendations Issued by DHS OIG

Enclosure I

DHS OIG Closed Investigations April 1, 2011 through September 30, 2011

Case Number	Agency	Allegation Type	Status
I03-CBP-MCA-30536	CBP	Physical or sexual abuse	Closed
I04-CBP-ELC-05476	CBP	Bribery	Closed
I05-CBP-ELC-09269	CBP	Bribery	Closed
I05-CBP-LAX-05927	CBP	Death investigation	Closed
I05-CBP-MCA-12803	CBP	Bribery	Closed
I05-FEMA-ATL-13138	FEMA	False claims	Closed
I05-TSA-LAX-04956	TSA	Theft of personal property	Closed
I06-CBP-DAL-22998	CBP	Bribery	Closed
I06-CBP-DET-20195	CBP	Off duty misconduct, violence	Closed
I06-CBP-ELC-00818	CBP	Bribery	Closed
I06-CBP-ELC-20362	CBP	Bribery	Closed
I06-CIS-LAX-03863	CIS	Bribery	Closed
I06-FEMA-ATL-01584	FEMA	False claims	Closed
I06-FEMA-ATL-05552	FEMA	False claims	Closed
I06-FEMA-ATL-16433	FEMA	False claims	Closed
I06-FEMA-BLX-12220	FEMA	Sexual relationships	Closed
I06-FEMA-BLX-17967	FEMA	False claims	Closed
I06-FEMA-BLX-23132	FEMA	False claims	Closed
I06-FEMA-BTN-08572	FEMA	Cost mischarging/defective pricing	Closed
I06-FEMA-MOB-03160	FEMA	False claims	Closed
I06-FEMA-MOB-17237	FEMA	False claims	Closed
I06-FEMA-MOB-20404	FEMA	False claims	Closed
I06-FEMA-SFO-14722	FEMA	False claims	Closed
I06-TSA-BOS-10989	TSA	Use, possession, or trafficking of illegal drugs	Closed
I06-TSA-LAX-00006	TSA	False statements	Closed
I07-CBP-DET-05574	CBP	Child pornography	Closed
I07-CBP-DET-07675	CBP	Smuggling	Closed
I07-CBP-ELC-12566	CBP	Bribery	Closed
I07-CBP-SND-08913	CBP	Bribery	Closed
I07-FEMA-ATL-12444	FEMA	Procurement irregularities	Closed
I07-FEMA-BLX-03167	FEMA	False claims	Closed
I07-FEMA-BLX-03170	FEMA	False claims	Closed
I07-FEMA-BLX-03173	FEMA	False claims	Closed
I07-FEMA-BLX-03876	FEMA	False claims	Closed
I07-FEMA-BLX-03886	FEMA	False claims	Closed
I07-FEMA-BLX-03895	FEMA	False claims	Closed
I07-FEMA-BLX-03897	FEMA	False claims	Closed
I07-FEMA-BLX-03909	FEMA	False claims	Closed
I07-FEMA-BLX-03918	FEMA	False claims	Closed
I07-FEMA-BTN-05555	FEMA	Procurement irregularities	Closed
I07-FEMA-BTN-08646	FEMA	Theft of government funds	Closed
I07-FEMA-HAT-00492	FEMA	False claims	Closed
I07-FEMA-HAT-02627	FEMA	False claims	Closed
I07-FEMA-HAT-09109	FEMA	False claims	Closed
I07-FEMA-LAX-09982	FEMA	False claims	Closed

Case Number	Agency	Allegation Type	Status
I07-FEMA-MIA-12102	FEMA	Mismanagement	Closed
I07-FEMA-MOB-06224	FEMA	False claims	Closed
I07-FEMA-NEO-10040	FEMA	Document/Forgery	Closed
I07-ICE-LAX-09887	ICE	Smuggling	Closed
I07-TSA-SND-09353	TSA	Bribery	Closed
I08-CBP-BOS-10519	CBP	Use,possession, or trafficking of illegal drugs	Closed
I08-CBP-ELC-12222	CBP	Bribery	Closed
I08-CBP-ELP-00229	CBP	Use,possession, or trafficking of illegal drugs	Closed
I08-CBP-MCA-06230	CBP	Smuggling	Closed
I08-CBP-ORL-08933	CBP	Bribery	Closed
I08-CBP-SNJ-14360	CBP	Impersonation of a DHS employee	Closed
I08-CBP-TUC-12545	CBP	Civil Rights Violations	Closed
I08-CIS-YUM-12207	CIS	Sexual abuse	Closed
I08-FEMA-ATL-07432	FEMA	False claims	Closed
I08-FEMA-ATL-08341	FEMA	False claims	Closed
I08-FEMA-ATL-08348	FEMA	False claims	Closed
I08-FEMA-BLX-08343	FEMA	False claims	Closed
I08-FEMA-BTN-09137	FEMA	Procurement irregularities	Closed
I08-FEMA-BTN-09144	FEMA	False claims	Closed
I08-FEMA-BTN-10517	FEMA	False claims	Closed
I08-FEMA-CHI-08234	FEMA	False claims	Closed
I08-FEMA-CHI-08235	FEMA	False claims	Closed
I08-FEMA-HOU-09426	FEMA	False claims	Closed
I08-FEMA-MOB-11288	FEMA	False claims	Closed
I08-FEMA-YUM-02915	FEMA	Procurement irregularities	Closed
I08-ICE-SNJ-09513	ICE	Impersonation of a DHS employee	Closed
I08-ICE-TUC-00508	ICE	Public corruption	Closed
I08-OIG-BUF-08985	OIG	Theft of government funds	Closed
I08-TSA-DAL-12007	TSA	Theft of personal property	Closed
I09-CBP-BEL-03430	CBP	Smuggling	Closed
I09-CBP-ELC-01259	CBP	Law enforcement intelligence	Closed
I09-CBP-ELC-06096	CBP	Personal relationships	Closed
I09-CBP-ELP-10865	CBP	False statements	Closed
I09-CBP-MCA-01250	CBP	Job performance failure	Closed
I09-CBP-MCA-06469	CBP	Bribery	Closed
I09-CBP-MCA-10818	CBP	Public corruption	Closed
I09-CBP-NYC-08981	CBP	Smuggling	Closed
I09-CBP-PHL-05038	CBP	False statements	Closed
I09-CBP-SEA-05362	CBP	Law enforcement intelligence	Closed
I09-CBP-SND-01642	CBP	Smuggling	Closed
I09-CBP-SND-02426	CBP	Use of unnecessary force	Closed
I09-CBP-SND-03244	CBP	Smuggling	Closed
I09-CBP-TUC-02711	CBP	Smuggling	Closed
I09-CBP-TUC-02765	CBP	Smuggling	Closed
I09-CBP-TUC-03251	CBP	Law enforcement intelligence	Closed
I09-CBP-TUC-04959	CBP	Smuggling	Closed
I09-CBP-TUC-07857	CBP	Smuggling	Closed
I09-CBP-TUC-10063	CBP	Civil Rights Violations	Closed
I09-CBP-YUM-08202	CBP	Smuggling	Closed

Case Number	Agency	Allegation Type	Status
I09-CIS-HOU-05962	CIS	Bribery	Closed
I09-FEMA-ATL-07045	FEMA	False claims	Closed
I09-FEMA-ATL-07104	FEMA	False claims	Closed
I09-FEMA-BTN-06996	FEMA	False statements	Closed
I09-FEMA-BTN-07110	FEMA	False claims	Closed
I09-FEMA-BTN-08093	FEMA	False claims	Closed
I09-FEMA-BTN-10396	FEMA	Cost mischarging/defective pricing	Closed
I09-FEMA-BTN-10859	FEMA	False claims	Closed
I09-FEMA-BUF-08869	FEMA	False claims	Closed
I09-FEMA-BUF-10769	FEMA	False statements	Closed
I09-FEMA-CHI-01698	FEMA	False claims	Closed
I09-FEMA-CHI-03077	FEMA	False claims	Closed
I09-FEMA-DAL-00851	FEMA	False claims	Closed
I09-FEMA-DAL-04932	FEMA	Theft of government funds	Closed
I09-FEMA-HAT-10756	FEMA	False claims	Closed
I09-FEMA-HOU-00654	FEMA	False claims	Closed
I09-FEMA-HOU-09599	FEMA	False claims	Closed
I09-FEMA-HOU-10831	FEMA	False claims	Closed
I09-FEMA-PHL-06353	FEMA	False claims	Closed
I09-ICE-BOS-10855	ICE	Unauthorized personal use of a DHS computer	Closed
I09-ICE-DAL-00559	ICE	Use,possession, or trafficking of illegal drugs	Closed
I09-ICE-HOU-10743	ICE	Public corruption	Closed
I09-ICE-LAR-00258	ICE	Bribery	Closed
I09-ICE-MCA-03635	ICE	Smuggling	Closed
I09-ICE-MIA-10398	ICE	Job performance failure	Closed
I09-TSA-DAL-04768	TSA	Travel voucher	Closed
I09-TSA-NYC-07106	TSA	Theft of personal property	Closed
I09-TSA-PHL-10858	TSA	Investment scam	Closed
I10-CBP-BEL-00533	CBP	Job performance failure	Closed
I10-CBP-BEL-00564	CBP	Law enforcement intelligence	Closed
I10-CBP-BOS-00947	CBP	Theft of government property	Closed
I10-CBP-BUF-00227	CBP	Smuggling	Closed
I10-CBP-DAL-00956	CBP	Smuggling	Closed
I10-CBP-DAL-01158	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-DAL-01406	CBP	Law enforcement intelligence	Closed
I10-CBP-DAL-01407	CBP	Smuggling	Closed
I10-CBP-DET-00231	CBP	Firearms discharge	Closed
I10-CBP-DET-00329	CBP	Use of unnecessary force	Closed
I10-CBP-DET-00774	CBP	Terrorism	Closed
I10-CBP-DET-00801	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-DET-00880	CBP	Prohibited personnel actions	Closed
I10-CBP-DRT-00065	CBP	Bribery - Good Guy	Closed
I10-CBP-DRT-00972	CBP	Personal relationships	Closed
I10-CBP-DRT-01065	CBP	Law enforcement intelligence	Closed
I10-CBP-DRT-01160	CBP	Personal relationships	Closed
I10-CBP-ELC-00193	CBP	Death investigation	Closed
I10-CBP-ELP-00186	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-ELP-00490	CBP	Sexual abuse	Closed
I10-CBP-ELP-00511	CBP	Smuggling	Closed

Case Number	Agency	Allegation Type	Status
I10-CBP-ELP-00524	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-ELP-00605	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-ELP-01310	CBP	Immigration fraud	Closed
I10-CBP-LAR-00958	CBP	Law enforcement intelligence	Closed
I10-CBP-MCA-00244	CBP	Smuggling	Closed
I10-CBP-MCA-00501	CBP	Bribery	Closed
I10-CBP-MCA-00568	CBP	Smuggling	Closed
I10-CBP-MCA-00597	CBP	Bribery	Closed
I10-CBP-MCA-00623	CBP	Personal relationships	Closed
I10-CBP-MCA-00945	CBP	Bribery	Closed
I10-CBP-MCA-01294	CBP	Bribery	Closed
I10-CBP-MCA-01295	CBP	Smuggling	Closed
I10-CBP-MIA-00139	CBP	Use,possession, or trafficking of illegal drugs	Closed
I10-CBP-MIA-00716	CBP	False claims	Closed
I10-CBP-MIA-00835	CBP	Travel fraud	Closed
I10-CBP-MIA-01163	CBP	Personal relationships	Closed
I10-CBP-NYC-00558	CBP	Immigration fraud	Closed
I10-CBP-NYC-01075	CBP	Unauthorized personal use of a DHS computer	Closed
I10-CBP-NYC-01375	CBP	False claims	Closed
I10-CBP-ORL-00273	CBP	Law enforcement intelligence	Closed
I10-CBP-ORL-01046	CBP	Theft of government property	Closed
I10-CBP-PHL-00983	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-SEA-00727	CBP	Smuggling	Closed
I10-CBP-SEA-01087	CBP	Off duty misconduct, no violence	Closed
I10-CBP-SND-00176	CBP	Law enforcement intelligence	Closed
I10-CBP-SND-00345	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-SND-00842	CBP	Civil Rights Violations	Closed
I10-CBP-SNJ-01326	CBP	Mismanagement of government property	Closed
I10-CBP-SVA-00652	CBP	Smuggling	Closed
I10-CBP-TUC-00487	CBP	Smuggling	Closed
I10-CBP-TUC-00491	CBP	Smuggling	Closed
I10-CBP-TUC-00784	CBP	Bribery	Closed
I10-CBP-TUC-00807	CBP	Smuggling	Closed
I10-CBP-TUC-01011	CBP	Other (Explain in Narrative Field)	Closed
I10-CBP-TUC-01089	CBP	Law enforcement intelligence	Closed
I10-CBP-TUC-01376	CBP	Unauthorized access to a DHS computer or network	Closed
I10-CBP-WFO-01405	CBP	Public corruption	Closed
I10-CBP-YUM-00699	CBP	Release of information	Closed
I10-CBP-YUM-00811	CBP	Personal relationships	Closed
I10-CBP-YUM-00985	CBP	Civil Rights Violations	Closed
I10-CIS-LAX-00653	CIS	Bribery	Closed
I10-CIS-LAX-00710	CIS	Public corruption	Closed
I10-CIS-MIA-00893	CIS	Immigration fraud	Closed
I10-CIS-NYC-00735	CIS	False statements	Closed
I10-CIS-PHL-01229	CIS	Law enforcement intelligence	Closed
I10-CIS-SFO-00534	CIS	Bribery	Closed
I10-CIS-WFO-00452	CIS	Misuse of a govt credit card	Closed
I10-CIS-YUM-00548	CIS	Off duty misconduct, no violence	Closed
I10-FEMA-BTN-00029	FEMA	False claims	Closed

Case Number	Agency	Allegation Type	Status
I10-FEMA-BTN-00266	FEMA	False claims	Closed
I10-FEMA-BTN-01248	FEMA	Theft of government property	Closed
I10-FEMA-BUF-00509	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-00940	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-00941	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-00942	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-01113	FEMA	False claims	Closed
I10-FEMA-BUF-01144	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-01145	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-01146	FEMA	Theft of government funds	Closed
I10-FEMA-BUF-01355	FEMA	Theft of government funds	Closed
I10-FEMA-DAL-00871	FEMA	Theft of government property	Closed
I10-FEMA-DET-01335	FEMA	False claims	Closed
I10-FEMA-HOU-00032	FEMA	False claims	Closed
I10-FEMA-HOU-00165	FEMA	False claims	Closed
I10-FEMA-MOB-00059	FEMA	Theft of government property	Closed
I10-FEMA-MOB-00506	FEMA	False claims	Closed
I10-FEMA-WFO-01083	FEMA	Prohibited personnel actions	Closed
I10-FPS-MIA-01252	FPS	Abuse of authority	Closed
I10-ICE-ATL-01386	ICE	Child pornography	Closed
I10-ICE-BUF-01402	ICE	Introduction of contraband	Closed
I10-ICE-DAL-01243	ICE	Theft of government funds	Closed
I10-ICE-DAL-01245	ICE	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I10-ICE-DAL-01314	ICE	Introduction of contraband	Closed
I10-ICE-DET-01179	ICE	Use,possession, or trafficking of illegal drugs	Closed
I10-ICE-HOU-00350	ICE	Personal relationships	Closed
I10-ICE-MCA-00152	ICE	Personal relationships	Closed
I10-ICE-MCA-00924	ICE	Introduction of contraband	Closed
I10-ICE-MIA-00310	ICE	Bribery	Closed
I10-ICE-MIA-00458	ICE	Off duty misconduct, no violence	Closed
I10-ICE-MIA-00571	ICE	Use,possession, or trafficking of illegal drugs	Closed
I10-ICE-MIA-00909	ICE	Release of information	Closed
I10-ICE-NEO-01056	ICE	Threatening/Harassment	Closed
I10-ICE-NEO-01136	ICE	Death investigation	Closed
I10-ICE-PHL-01192	ICE	Theft of government property	Closed
I10-ICE-PHL-01356	ICE	False statements	Closed
I10-ICE-SNJ-00295	ICE	Law enforcement intelligence	Closed
I10-ICE-TUC-00410	ICE	Personal relationships	Closed
I10-ICE-TUC-00469	ICE	Kickbacks	Closed
I10-ICE-TUC-00502	ICE	Computer misuse - pornography	Closed
I10-ICE-TUC-00916	ICE	Theft of government funds	Closed
I10-ICE-TUC-01134	ICE	Off duty arrest, violence	Closed
I10-ICE-TUC-01400	ICE	False statements	Closed
I10-ICE-YUM-00996	ICE	False statements	Closed
I10-TSA-ATL-01181	TSA	Theft of personal property	Closed
I10-TSA-BOS-00179	TSA	Impersonation	Closed
I10-TSA-BOS-00257	TSA	False statements	Closed
I10-TSA-DAL-00326	TSA	Alcohol abuse	Closed
I10-TSA-DET-00770	TSA	Off duty arrest, no violence	Closed

Case Number	Agency	Allegation Type	Status
I10-TSA-MIA-00364	TSA	Law enforcement intelligence	Closed
I10-TSA-NYC-00966	TSA	Impersonation of a DHS employee	Closed
I10-TSA-SNJ-01084	TSA	Security failure	Closed
I10-TSA-TUC-00601	TSA	Off duty arrest, violence	Closed
I10-TSA-YUM-00047	TSA	Public corruption	Closed
I10-USCG-ATL-01395	USCG	Procurement irregularities	Closed
I10-USCG-HOU-00725	USCG	Law enforcement intelligence	Closed
I10-USCG-MCA-00663	USCG	Law enforcement intelligence	Closed
I11-CBP-ALP-00435	CBP	Personal relationships	Closed
I11-CBP-ATL-00185	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-ATL-00481	CBP	Release of information	Closed
I11-CBP-BEL-00134	CBP	Law enforcement intelligence	Closed
I11-CBP-BEL-00439	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-BOS-00419	CBP	Abuse of authority	Closed
I11-CBP-BUF-00365	CBP	False statements	Closed
I11-CBP-BUF-00584	CBP	Law enforcement intelligence	Closed
I11-CBP-BUF-00631	CBP	Personal relationships	Closed
I11-CBP-BUF-00654	CBP	Release of information	Closed
I11-CBP-DET-00132	CBP	False statements	Closed
I11-CBP-DET-00145	CBP	Law enforcement intelligence	Closed
I11-CBP-DET-00252	CBP	Theft of personal property	Closed
I11-CBP-DET-00520	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-DET-00672	CBP	Travel voucher	Closed
I11-CBP-DET-00683	CBP	Off duty misconduct, violence	Closed
I11-CBP-DRT-00386	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-DRT-00572	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-DRT-00628	CBP	Use of unnecessary force	Closed
I11-CBP-DRT-01315	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-ELC-00619	CBP	Bribery - Good Guy	Closed
I11-CBP-ELP-00053	CBP	Other (Explain in Narrative Field)	Closed
I11-CBP-ELP-00563	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-HOU-00108	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-LAR-00751	CBP	Personal relationships	Closed
I11-CBP-LAX-00126	CBP	Immigration fraud	Closed
I11-CBP-MCA-00124	CBP	Bribery	Closed
I11-CBP-MCA-00182	CBP	Immigration fraud	Closed
I11-CBP-MCA-00304	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-MCA-00640	CBP	Personal relationships	Closed
I11-CBP-MCA-00699	CBP	Smuggling	Closed
I11-CBP-MCA-00741	CBP	Smuggling	Closed
I11-CBP-MCA-00990	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-MCA-00994	CBP	Law enforcement intelligence	Closed
I11-CBP-MCA-01016	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-MCA-01337	CBP	Law enforcement intelligence	Closed
I11-CBP-MIA-00139	CBP	Off duty arrest, no violence	Closed
I11-CBP-MIA-00146	CBP	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I11-CBP-MIA-00216	CBP	Personal relationships	Closed
I11-CBP-MIA-00363	CBP	Abuse of authority	Closed
I11-CBP-MIA-00414	CBP	Immigration fraud	Closed

Case Number	Agency	Allegation Type	Status
I11-CBP-MIA-00427	CBP	Personal relationships	Closed
I11-CBP-MIA-00467	CBP	Job performance failure	Closed
I11-CBP-MIA-00485	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-MIA-00537	CBP	Abuse of authority	Closed
I11-CBP-MIA-00544	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-MIA-00587	CBP	Firearms discharge	Closed
I11-CBP-MIA-00594	CBP	Abuse of authority	Closed
I11-CBP-MIA-00726	CBP	Abuse of authority	Closed
I11-CBP-MIA-00745	CBP	Spousal abuse	Closed
I11-CBP-NEO-00003	CBP	False claims	Closed
I11-CBP-ORL-00179	CBP	Abuse of authority	Closed
I11-CBP-ORL-00192	CBP	Document/Forgery	Closed
I11-CBP-ORL-00282	CBP	Prohibited personnel actions	Closed
I11-CBP-ORL-00663	CBP	Release of information	Closed
I11-CBP-ORL-00701	CBP	Law enforcement intelligence	Closed
I11-CBP-ORL-00702	CBP	Job performance failure	Closed
I11-CBP-ORL-00971	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-ORL-00972	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-OSI-00387	CBP	Release of information	Closed
I11-CBP-OSI-00496	CBP	Employee violence	Closed
I11-CBP-OSI-00503	CBP	Release of information	Closed
I11-CBP-OSI-00869	CBP	Release of information	Closed
I11-CBP-PHL-00157	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-SEA-00056	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-SEA-00728	CBP	Time and attendance fraud	Closed
I11-CBP-SFO-00043	CBP	Death investigation	Closed
I11-CBP-SND-00322	CBP	Threatening/Harassment	Closed
I11-CBP-SND-00359	CBP	Personal relationships	Closed
I11-CBP-SND-00709	CBP	Personal relationships	Closed
I11-CBP-SNJ-00023	CBP	Smuggling	Closed
I11-CBP-SNJ-00077	CBP	Impersonation of a DHS employee	Closed
I11-CBP-SNJ-00338	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-SNJ-00347	CBP	Accidental firearms discharge	Closed
I11-CBP-SNJ-00547	CBP	False statements	Closed
I11-CBP-SNJ-00653	CBP	Personal relationships	Closed
I11-CBP-SNJ-00673	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-SNJ-00830	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-SNJ-01031	CBP	Job performance failure	Closed
I11-CBP-SVA-00068	CBP	Threatening/Harassment	Closed
I11-CBP-SVA-00272	CBP	Bribery	Closed
I11-CBP-SVA-00432	CBP	Bribery - Good Guy	Closed
I11-CBP-SVA-00576	CBP	Use,possession, or trafficking of illegal drugs	Closed
I11-CBP-SVA-00742	CBP	Law enforcement intelligence	Closed
I11-CBP-TUC-00017	CBP	Smuggling	Closed
I11-CBP-TUC-00079	CBP	Law enforcement intelligence	Closed
I11-CBP-TUC-00128	CBP	Civil Rights Violations	Closed
I11-CBP-TUC-00271	CBP	Smuggling	Closed
I11-CBP-TUC-00321	CBP	Bribery - Good Guy	Closed
I11-CBP-TUC-00504	CBP	False claims	Closed

Case Number	Agency	Allegation Type	Status
I11-CBP-TUC-00541	CBP	Death investigation	Closed
I11-CBP-TUC-00643	CBP	Law enforcement intelligence	Closed
I11-CBP-TUC-00840	CBP	Unauthorized access to a DHS computer or network	Closed
I11-CBP-TUC-00850	CBP	Immigration fraud	Closed
I11-CBP-YUM-00142	CBP	Smuggling	Closed
I11-CBP-YUM-00232	CBP	Release of information	Closed
I11-CBP-YUM-00391	CBP	Use, possession, or trafficking of illegal drugs	Closed
I11-CBP-YUM-00474	CBP	Law enforcement intelligence	Closed
I11-CBP-YUM-00784	CBP	Child pornography	Closed
I11-CBP-YUM-00841	CBP	Law enforcement intelligence	Closed
I11-CGIS-OSI-00606	CGIS	Misuse of a govt credit card	Closed
I11-CIS-ATL-00081	CIS	Bribery	Closed
I11-CIS-BOS-00005	CIS	Theft of government property	Closed
I11-CIS-DET-00513	CIS	Immigration fraud	Closed
I11-CIS-ELC-00407	CIS	Sexual relationships	Closed
I11-CIS-MIA-00209	CIS	Other (Explain in Narrative Field)	Closed
I11-CIS-MIA-00697	CIS	Immigration fraud	Closed
I11-CIS-MIA-00949	CIS	Unauthorized access to a DHS computer or network	Closed
I11-CIS-MIA-00981	CIS	Unauthorized access to a DHS computer or network	Closed
I11-CIS-MIA-00982	CIS	Unauthorized access to a DHS computer or network	Closed
I11-CIS-OSI-00529	CIS	Retaliation	Closed
I11-CIS-OSI-00568	CIS	Retaliation	Closed
I11-CIS-PHL-00980	CIS	Threatening/Harassment	Closed
I11-FEMA-BTN-00864	FEMA	False claims	Closed
I11-FEMA-CHI-00390	FEMA	Use, possession, or trafficking of illegal drugs	Closed
I11-FEMA-HQ-01266	FEMA	Law enforcement intelligence	Closed
I11-FEMA-MIA-00803	FEMA	Misapplication of government funds	Closed
I11-FEMA-SEA-00038	FEMA	Theft of government funds	Closed
I11-FPS-CHI-00096	FPS	Off duty misconduct, violence	Closed
I11-FPS-CHI-00620	FPS	Failure to cooperate in an official investigation	Closed
I11-FPS-PHL-01018	FPS	Law enforcement intelligence	Closed
I11-ICE-ATL-00100	ICE	Physical or sexual abuse	Closed
I11-ICE-ATL-00120	ICE	Sexual abuse	Closed
I11-ICE-ATL-00370	ICE	Civil Rights Violations	Closed
I11-ICE-ATL-00471	ICE	Civil Rights Violations	Closed
I11-ICE-ATL-00765	ICE	Death investigation	Closed
I11-ICE-ATL-00807	ICE	Sexual harassment	Closed
I11-ICE-DAL-00168	ICE	Use of unnecessary force	Closed
I11-ICE-DAL-00288	ICE	Job performance failure	Closed
I11-ICE-DAL-00307	ICE	Sexual relationships	Closed
I11-ICE-DAL-00734	ICE	Security failure	Closed
I11-ICE-DET-00024	ICE	Use of unnecessary force	Closed
I11-ICE-DET-00446	ICE	Firearms discharge	Closed
I11-ICE-DET-01214	ICE	Civil Rights Violations	Closed
I11-ICE-ELP-00054	ICE	Immigration failure	Closed
I11-ICE-HOU-00180	ICE	Immigration fraud	Closed
I11-ICE-LAX-00045	ICE	Immigration fraud	Closed
I11-ICE-LAX-00500	ICE	Threatening/Harassment	Closed
I11-ICE-MCA-00099	ICE	Introduction of contraband	Closed

Case Number	Agency	Allegation Type	Status
I11-ICE-MIA-00208	ICE	Impersonation of a DHS employee	Closed
I11-ICE-MIA-00223	ICE	Immigration fraud	Closed
I11-ICE-MIA-00458	ICE	Firearms discharge	Closed
I11-ICE-MIA-00553	ICE	Law enforcement intelligence	Closed
I11-ICE-MIA-00639	ICE	Law enforcement intelligence	Closed
I11-ICE-MIA-00933	ICE	Immigration fraud	Closed
I11-ICE-MIA-00966	ICE	Unauthorized access to a DHS computer or network	Closed
I11-ICE-ORL-00334	ICE	Threatening/Harassment	Closed
I11-ICE-OSI-00234	ICE	Law enforcement intelligence	Closed
I11-ICE-PHL-00238	ICE	Law enforcement intelligence	Closed
I11-ICE-PHL-00346	ICE	Civil Rights Violations	Closed
I11-ICE-PHL-00934	ICE	Law enforcement intelligence	Closed
I11-ICE-PHL-01060	ICE	False claims	Closed
I11-ICE-PHL-01075	ICE	Document/Forgery	Closed
I11-ICE-SEA-00296	ICE	Impersonation of a DHS employee	Closed
I11-ICE-TUC-00080	ICE	Use,possession, or trafficking of illegal drugs	Closed
I11-ICEHSI-DET-00860	ICEHSI	Personal relationships	Closed
I11-ICEHSI-LAX-00906	ICEHSI	Unauthorized access to a DHS computer or network	Closed
I11-ICEHSI-MIA-00750	ICEHSI	Bribery	Closed
I11-ICEHSI-MIA-00931	ICEHSI	Mismanagement of government property	Closed
I11-ICEHSI-MIA-01155	ICEHSI	Personal relationships	Closed
I11-ICEHSI-NYC-00911	ICEHSI	Impersonation	Closed
I11-ICEHSI-TUC-01040	ICEHSI	Use,possession, or trafficking of illegal drugs	Closed
I11-Non-DHS-OSI-00789	Non-DHS	Law enforcement intelligence	Closed
I11-SEC-TUC-00605	SEC	Threatening/Harassment	Closed
I11-TSA-ATL-00022	TSA	Law enforcement intelligence	Closed
I11-TSA-ATL-00397	TSA	Unauthorized access to a DHS computer or network	Closed
I11-TSA-ATL-00461	TSA	Use,possession, or trafficking of illegal drugs	Closed
I11-TSA-ATL-00662	TSA	Off duty arrest, violence	Closed
I11-TSA-MIA-00454	TSA	Theft of personal property	Closed
I11-TSA-MIA-00956	TSA	Law enforcement intelligence	Closed
I11-TSA-MIA-01285	TSA	Release of information	Closed
I11-TSA-NYC-00753	TSA	Use,possession, or trafficking of illegal drugs	Closed
I11-TSA-OSI-00723	TSA	Time and attendance fraud	Closed
I11-TSA-OSI-00879	TSA	Security failure	Closed
I11-TSA-PHL-00114	TSA	Theft of personal property	Closed
I11-TSA-PHL-00404	TSA	Misuse of DHS Seal/Insignia/Emblem/Name/Acronym	Closed
I11-TSA-PHL-00442	TSA	Impersonation of a DHS employee	Closed
I11-TSA-PHL-00613	TSA	Law enforcement intelligence	Closed
I11-TSA-PHL-00809	TSA	Sexual abuse	Closed
I11-TSA-SEA-01164	TSA	Use,possession, or trafficking of illegal drugs	Closed
I11-TSA-SFO-00431	TSA	Theft of personal property	Closed
I11-TSA-SND-00324	TSA	Personal relationships	Closed
I11-TSA-TUC-00021	TSA	Introduction of contraband	Closed
I11-USCG-BOS-00164	USCG	Use,possession, or trafficking of illegal drugs	Closed
I11-USCG-PHL-00417	USCG	Abuse of authority	Closed
I11-USCG-PHL-00614	USCG	Procurement irregularities	Closed
I11-USSS-HQ-00308	USSS	False statements	Closed Not Converted
I11-USSS-HQ-00492	USSS	Time and attendance fraud	Closed Not Converted

Case Number	Agency	Allegation Type	Status
I11-USSS-OSI-00405	USSS	Procurement irregularities	Closed
I11-USSS-PHL-00441	USSS	Impersonation	Closed Not Converted

Enclosure II

Open and Unimplemented Recommendations with Monetary Values

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
1	DA-07-06	City of Coral Gables, Florida, FEMA Disaster No 1609-DR-FL	12/11/2006	Disallow \$365,633 in questioned costs.	1	\$365,633	
2	DA-08-01	Audit of Hurricane Jeanne Activities, Hillsborough County, FL	11/26/2007	Disallow the \$336,786 of unsupported costs.	1	\$336,786	
3	DA-09-01	Hurricane Katrina and Wilma Activities for Miami-Dade County Parks and Recreation Department	11/12/2008	Questioned costs are not eligible for FEMA funding. \$552,141 of excessive contract charges.	2	\$552,141	
4	DA-09-01	Hurricane Katrina and Wilma Activities for Miami-Dade County Parks and Recreation Department	11/12/2008	FEMA disallow \$165,093 for administrative activities	2B	\$165,093	
5	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$5,256,806 in excessive contract charges.	1A	\$5,256,806	
6	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$189,661 for equipment charges.	1B	\$189,661	
7	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$44,642 for overtime labor.	1C	\$44,642	
8	DA-09-06	Hurricane Wilma Activities for City of Boca Raton, Florida	12/8/2008	Disallow \$65,390 for project costs.	1D	\$65,390	
9	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$1,925,128 for debris removal.	1A	\$1,925,128	
10	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$1,676,440	1B	\$1,676,440	
11	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$1,340,672	1C	\$1,340,672	
12	DA-09-13	Hurricane Wilma Activities for the City of Hollywood, Florida	3/18/2009	Disallow \$41,870	1D	\$41,870	
13	DA-09-15	Hurricane Ivan Activities for Escambia County Sheriff's Office	4/30/2009	Deobligate \$1,530,540 of unsupported equipment charges.	2A	\$1,530,540	
14	DA-09-15	Hurricane Ivan Activities for Escambia County Sheriff's Office	4/30/2009	Deobligate \$132,889 of excessive and ineligible equipment charges.	2B	\$132,889	
15	DA-09-15	Hurricane Ivan Activities for Escambia County Sheriff's Office	4/30/2009	Deobligate \$473,281 of overtime labor charges.	2C	\$473,281	
16	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$436,531 for debris removal under Hurricane Wilma.	1	\$436,531	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
17	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$43,407 project charges under Hurricane Katrina.	1a	\$43,407	
18	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$2,321,939 of project charges under Hurricane Wilma.	1b	\$2,321,939	
19	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$297,765 for debris removal on federal-aid roads under Hurricane Wilma	1c	\$297,765	
20	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$183,351 for overtime salaries and associated benefits under Hurricane Wilma.	1d	\$183,351	
21	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Previously disallowed costs under Hurricane Wilma \$251,277.	1e	\$251,277	
22	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Disallow \$3,443 of charges outside of the authorized period of Hurricane Wilma.	1f	\$3,443	
23	DA-09-18	Review of Hurricane Katrina and Wilma Activities for Broward County, Florida	5/28/2009	Deobligate \$936,102 of excess funding under Hurricane Wilma.	2	\$936,102	
24	DA-09-22	Orange County Florida	8/15/2009	Disallow \$1,276,605 of ineligible force account labor charges	1	\$1,276,605	
25	DA-09-22	Orange County Florida	8/15/2009	Disallow \$241,844 of charges for ineligible activities	2	\$241,844	
26	DA-09-22	Orange County Florida	8/15/2009	Disallow \$14,359 of unsupported project charges	3	\$14,359	
27	DA-09-22	Orange County Florida	8/15/2009	Disallow \$15,460 of duplicate charges	4	\$15,460	
28	DA-09-22	Orange County Florida	8/15/2009	Questioned Costs - Unsupported debris removal charges	5	\$1,874,472	
29	DA-09-22	Orange County Florida	8/15/2009	Deobligate \$1,760,080 of excess funding received for debris removal activities	6	\$1,760,080	
30	DA-10-01	Department of Juvenile Justice (DJJ)	10/7/2009	We recommend that the Director of the FEMA Florida Recovery Office, in coordination with the DCA, disallow the \$2,081,630 (FEMA Share \$1,873,467) of questioned costs.	1	\$2,081,630	
31	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$204,797 in ineligible and non-disaster charges.	2	\$204,797	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
32	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow the \$1,103,391 for unsupported equipment usage.	3	\$1,103,391	
33	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$293,351 of costs covered by insurance proceeds.	4	\$293,351	
34	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$299,725 of unsupported costs	5	\$299,725	
35	DA-10-02	City of Memphis, Tennessee	11/18/2009	Disallow \$98,239 of duplicate charges.	6	\$98,239	
36	DA-10-03	City of Biloxi, Mississippi	12/15/2009	Instruct the City to reimburse the overpayment of \$490,317 to the MEMA.	1		\$490,317
37	DA-10-05	Municipality of Utuado, Puerto Rico	2/2/2010	We recommend that the Acting Regional Administrator, FEMA Region II, in coordination with the grantee, disallow the non-disaster damages of \$179,565.	1	\$179,565	
38	DA-10-06	Commonwealth of Massachusetts Highway Dept	2/3/2010	We recommend that the Acting Regional Administrator, FEMA Region I, in coordination with MEMA, disallow the \$338,954 (FEMA Share \$254,216) of unsupported force account equipment charges.	1	\$338,954	
39	DA-10-07	South Carolina Public Service Authority	2/10/2010	Disallow the \$153,087 of excessive equipment costs	1	\$153,087	
40	DA-10-07	South Carolina Public Service Authority	2/10/2010	Disallow the \$60,737 of excessive fringe benefit charges	2	\$60,737	
41	DA-10-08	Mississippi Emergency Management Agency	2/18/2010	Require MEMA to request overpaid amounts totaling \$9.5 million from subgrantees for deposit into the State Treasury to be used to fund other projects, thus reducing future drawdowns of FEMA funds from HHS Smartlink	1	\$9,483,473	\$9,483,473

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
42	DA-10-08	Mississippi Emergency Management Agency	2/18/2010	Disallow \$7,751,445 for excessive contract costs of document management services and advise MEMA that such services should be adjusted and billed at the administrative hourly labor rate; or require MEMA to negotiate an hourly rate that is commensurate with the duties performed by the contractor document management personnel and adjust billings to date for the agreed-upon rate. The contract should also be modified for any such changes.	2	\$7,751,445	
43	DA-10-08	Mississippi Emergency Management Agency	2/18/2010	Disallow \$309,000 and advise MEMA that the labor rate should be adjusted to the Recovery Accounting Oversight Analyst rate; or require MEMA to negotiate, an hourly rate commensurate with the duties of the non-supervisory employee and adjust billings to date for the agreed-upon rate. The contract should also be modified for any such changes.	3	\$309,000	
44	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$881,786 of unsupported equipment and debris removal charges (Finding A).	1	\$881,786	
45	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$405,261 of excessive debris removal charges (Finding B).	2	\$405,261	
46	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$371,595 of duplicate project charges (Finding C).	3	\$371,595	
47	DA-10-09	Miami-Dade County Department of Parks and Recreation	3/18/2010	Disallow the \$217,433 of non-disaster charges (Finding D).	4	\$217,433	
48	DA-10-10	City of Buffalo, New York	5/26/2010	2. Disallow \$969,517 of unsupported labor and equipment charges and ineligible disaster charges (Finding B).	2	\$969,517	
49	DA-10-10	City of Buffalo, New York	5/26/2010	Disallow \$61,804 of excessive disaster charges (Finding C).	3	\$61,804	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
50	DA-10-11	City of Pass Christian, Mississippi	6/2/2010	Instruct the City to reimburse MEMA \$202,583 for the overpayment on Project 2 for deposit into the State Treasury to be used to fund other projects, thus reducing future drawdowns of FEMA funds from HHS Smartlink.	2	\$202,583	
51	DA-10-11	City of Pass Christian, Mississippi	6/2/2010	Deobligate funding on Project 2 in the amount of \$446,583 and on Project 7382 in the amount of \$100,098.	3		\$546,681
52	DA-10-12	City of Hialeah, Florida	6/3/2010	Disallow \$1,923,955 of ineligible and unsupported contract costs for debris removal work (Finding A).	1	\$1,923,955	
53	DA-10-12	City of Hialeah, Florida	6/3/2010	Disallow \$269,429 of debris removal costs for roads to be funded by the FHWA (Finding B).	2	\$269,429	
54	DA-10-12	City of Hialeah, Florida	6/3/2010	Disallow \$115,242 of unsupported and unauthorized costs for stump and tree removal activities (Finding C).	3	\$115,242	
55	DA-10-12	City of Hialeah, Florida	6/3/2010	Disallow \$120,716 of excessive compensatory time costs for force account labor (Finding D).	4	\$120,716	
56	DA-10-12	City of Hialeah, Florida	6/3/2010	Disallow \$64,462 of repair costs covered by insurance (Finding E)	5	\$64,462	
57	DA-10-12	City of Hialeah, Florida	6/3/2010	Disallow \$18,144 of excessive force account equipment charges	6	\$18,144	
58	DA-10-15	South Mississippi Electric Power Association	7/27/2010	Disallow \$1,148,829 of ineligible equipment idle time billed by contractors (Finding C).	3	\$1,148,829	
59	DA-10-15	South Mississippi Electric Power Association	7/27/2010	Disallow \$119,596 of ineligible force account labor cost (Finding D).	4	\$119,596	
60	DA-10-15	South Mississippi Electric Power Association	7/27/2010	Disallow \$273,728 of unreasonable debris removal contractor charges (Finding E).	5	\$273,728	
61	DA-10-17	City of Greenville, South Carolina	8/24/2010	Disallow \$74,655 (FEMA Share \$55,991) of debris removal costs reimbursed to the City, but not applied to reduce project costs (Finding A).	1	\$74,665	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
62	DA-10-17	City of Greenville, South Carolina	8/24/2010	Disallow \$15,544 (FEMA Share \$11,658) of excessive compensatory time costs for force account labor (Finding B).	2	\$15,544	
63	DA-10-17	City of Greenville, South Carolina	8/24/2010	Disallow \$4,724 (FEMA Share \$3,543) of duplicate costs (Finding C).	3	\$4,724	
64	DA-10-17	City of Greenville, South Carolina	8/24/2010	Disallow \$3,851 (FEMA Share \$2,888) for math errors (Finding D).	4	\$3,851	
65	DA-10-18	Florida Department of Military Affairs	9/13/2010	Disallow the \$1,182,893 of excessive administrative costs (Finding B).	2	\$1,182,893	
66	DA-10-18	Florida Department of Military Affairs	9/13/2010	Disallow the \$109,844 of mobilization costs (Finding C).	3	\$109,844	
67	DA-10-19	City of Fort Lauderdale, Florida	9/21/2010	De-obligate \$11,698,373 of excess funding received under Projects 695 and 2932 for debris removal activities that were not identified in the projects' approved scope of work; or review such activities and related costs and make a determination on their eligibility for FEMA funding (Finding A).	1	\$11,698,373	
68	DA-10-19	City of Fort Lauderdale, Florida	9/21/2010	Disallow \$2,084,198 of unreasonable contract charges (Finding B).	2	\$2,084,198	
69	DA-10-19	City of Fort Lauderdale, Florida	9/21/2010	Disallow \$1,000,083 of unsupported project charges (Finding C).	4	\$1,000,083	
70	DA-10-19	City of Fort Lauderdale, Florida	9/21/2010	Disallow \$194,389 for work not completed under small projects within established timelines (Finding D).	5	\$194,389	
71	DA-10-19	City of Fort Lauderdale, Florida	9/21/2010	Disallow \$54,416 of excess contract labor charges (Finding E).	6	\$54,416	
72	DA-10-19	City of Fort Lauderdale, Florida	9/21/2010	Disallow \$16,234 of duplicate charges (Finding F).	7	\$16,234	
73	DA-11-01	City of West Palm Beach, Florida	10/6/2010	Disallow \$65,805 of unsupported equipment project charges (Finding A).	1	\$65,805	
74	DA-11-01	City of West Palm Beach, Florida	10/6/2010	Disallow \$9,695 of excessive charges for stump removal activities (Finding B).	2	\$9,695	
75	DA-11-01	City of West Palm Beach, Florida	10/6/2010	Disallow \$1,990,603 of unauthorized charges (Finding C).	3	\$1,990,603	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
76	DA-11-01	City of West Palm Beach, Florida	10/6/2010	Disallow \$45,664 for duplicate charges (Finding D).	4	\$45,664	
77	DA-11-01	City of West Palm Beach, Florida	10/6/2010	Disallow \$47,956 for ineligible street cleaning activities (Finding E).	5	\$47,956	
78	DA-11-02	Miami-Dade County Public Schools	10/19/2010	De-obligate \$2,738,848 of funds awarded under Project 152 that are not needed to complete project work (Finding B).	2		\$2,738,848
79	DA-11-02	Miami-Dade County Public Schools	10/19/2010	Disallow \$1,312,472 of unsupported, excessive, and ineligible debris removal costs under Project 152 (Finding C).	3	\$1,312,472	
80	DA-11-02	Miami-Dade County Public Schools	10/19/2010	Disallow \$268,376 of unsupported labor and excessive fringe benefits (Finding D).	4	\$268,376	
81	DA-11-02	Miami-Dade County Public Schools	10/19/2010	Disallow \$81,330 of excess charges for food replacement (Finding E).	5	\$81,330	
82	DA-11-03	Broward County School Board District	10/19/2010	Disallow \$195,419 of excessive contract charges for roof repairs (Finding B).	3	\$195,419	
83	DA-11-03	Broward County School Board District	10/19/2010	Disallow \$14,672,709 of unsupported project funding and instruct the School Board to maintain adequate source documentation for all charges under FEMA awards. The questioned costs could be reduced if the School Board can provide adequate source documentation to the State/FEMA closeout team to support eligible activities funded under the projects. (Finding C)	4	\$14,672,709	
84	DA-11-03	Broward County School Board District	10/19/2010	Disallow \$68,783 of unnecessary project charges (Finding D).	5	\$68,783	
85	DA-11-03	Broward County School Board District	10/19/2010	Disallow \$50,600 of excess labor charges (Finding E).	6	\$50,600	
86	DA-11-03	Broward County School Board District	10/19/2010	Disallow the \$2,603 of excess project funding (Finding F).	7	\$2,603	
87	DA-11-07	Puerto Rico Department of Transportation and Public Works	1/12/2011	Disallow the \$801,964 of duplicate funding (Finding B).	2	\$801,964	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
88	DA-11-07	Puerto Rico Department of Transportation and Public Works	1/12/2011	De-obligate the \$366,331 of excess funding (Finding E).	5		\$366,331
89	DA-11-07	Puerto Rico Department of Transportation and Public Works	1/12/2011	Disallow the \$141,404 of previously questioned project charges (Finding G).	7	\$141,404	
90	DA-11-08	Broward Sheriff's Office – Disaster Activities Related to Hurricane Wilma	2/24/2011	Disallow \$3,945,864 million of ineligible costs for damages covered by insurance (Finding B).	2	\$3,945,864	
91	DA-11-08	Broward Sheriff's Office – Disaster Activities Related to Hurricane Wilma	2/24/2011	Disallow \$42,757 of ineligible overtime fringe benefits (Finding C).	3	\$42,757	
92	DA-11-09	Broward Sheriff's Office – Disaster Activities Related to Hurricanes Frances and Katrina	2/24/2011	Disallow \$19,670 (FEMA Share \$17,896) of ineligible overtime fringe benefits (Finding B).	2	\$19,670	
93	DA-11-10	Beauvoir — Jefferson Davis Home and Presidential Library	3/7/2011	De-obligate \$434,997 (federal share \$434,997) of project funding for damages covered by wind insurance proceeds and put those funds to better use.	1		\$434,997
94	DA-11-10	Beauvoir — Jefferson Davis Home and Presidential Library	3/7/2011	De-obligate \$617,169 (federal share \$617,169) of duplicate funding from Project 8921 and put those funds to better use.	2		\$617,169
95	DA-11-12	Mississippi State Port Authority	4/11/2011	Disallow \$2,786,000 (federal share \$2,786,000) of unsupported debris removal costs under Project 2726 (Finding A).	1	\$2,786,000	
96	DA-11-12	Mississippi State Port Authority	4/11/2011	De-obligate \$763,346 (federal share \$763,346) of unused funding under Project 7811 (\$35,128) and Project 8766 (\$728,218) and put those funds to better use (Finding B).	3		\$763,346
97	DA-11-12	Mississippi State Port Authority	4/11/2011	Disallow \$429,475 (federal share \$429,475) of ineligible demolition costs under Project 2726 not authorized under specific project worksheets (Finding C).	4	\$429,475	
98	DA-11-12	Mississippi State Port Authority	4/11/2011	De-obligate \$572,149 (federal share \$572,149) of funding as a result of CEF errors and put those funds to better use (Finding D).	5		\$572,149

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
99	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$463,875 (federal share \$463,875) of ineligible time-and-material debris removal charges (Finding A).	1	\$463,875	
100	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$2,857,732 (federal share \$2,857,732) of ineligible charges claimed for debris removed from private property; or review documentation and determine eligible charges for such activity (Finding B).	2	\$2,857,732	
101	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$416,700 (federal share \$416,700) of ineligible costs claimed for beach re-nourishment activities (Finding C).	3	\$416,700	
102	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$119,974 (federal share \$119,974) of ineligible project costs (Finding D).	4	\$119,974	
103	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$39,839 (federal share \$39,839) of ineligible force account labor costs (Finding E).	5	\$39,839	
104	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$20,633 (federal share \$20,633) of ineligible project charges for activities covered under the statutory administrative allowance (Finding F).	6	\$20,633	
105	DA-11-13	City of Deerfield Beach, Florida	4/12/2011	Disallow \$10,000 (federal share \$10,000) of ineligible equipment charges (Finding G).	7	\$10,000	
106	DA-11-14	North Carolina Department of Transportation — Disaster Activities Related to Tropical Storm Frances	4/15/2011	Disallow \$ (federal share \$47,321) of ineligible overtime fringe benefits charges.	1	\$63,095	
107	DA-11-15	North Carolina Department of Transportation — Disaster Activities Related to Hurricane Ivan	4/15/2011	Disallow \$706,782 (federal share \$530,087) of ineligible project costs because funding was available from another source (Finding A).	1	\$706,782	
108	DA-11-15	North Carolina Department of Transportation — Disaster Activities Related to Hurricane Ivan	4/15/2011	Disallow \$202,984 (federal share \$152,238) of ineligible overtime fringe benefits charges (Finding B).	2	\$202,984	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
109	DA-11-17	Florida International University	5/3/2011	Disallow \$927,446 (federal share \$927,446) of costs covered by insurance, which are ineligible for FEMA funding (Finding B).	2	\$927,446	
110	DA-11-18	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Jeanne	5/12/2011	Disallow \$113,337 (federal share \$102,003) of contract labor charges determined to be ineligible because they are excessive (Finding D).	2	\$113,337	
111	DA-11-18	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Jeanne	5/12/2011	Disallow \$490,139 (federal share \$441,125) of unsupported project charges (Finding C).	3	\$490,139	
112	DA-11-18	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Jeanne	5/12/2011	Disallow \$113,337 (federal share \$102,003) of contract labor charges determined to be ineligible because they are excessive (Finding D).	5	\$113,337	
113	DA-11-18	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Jeanne	5/12/2011	Disallow \$35,463 (federal share \$31,917) of ineligible costs for small project work that was not fully completed (Finding E).	6	\$35,463	
114	DA-11-18	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Jeanne	5/12/2011	Disallow \$5,809 (federal share \$5,228) of project costs determined to be ineligible because they were not reduced by an applicable credit (Finding F).	7	\$5,809	
115	DA-11-19	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Frances	5/12/2011	Disallow \$2,141,652 (federal share \$1,927,486) of ineligible costs for activities covered by insurance (Finding B).	2	\$2,141,652	
116	DA-11-19	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Frances	5/12/2011	Disallow \$351,950 (federal share \$316,755) of unsupported project charges (Finding C).	3	\$351,950	
117	DA-11-19	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Frances	5/12/2011	Disallow \$69,672 (federal share \$62,705) of ineligible costs for small project work not fully completed (Finding D).	4	\$69,672	
118	DA-11-19	City of Vero Beach, Florida -Disaster Activities Related to Hurricane Frances	5/12/2011	Disallow \$29,550 (federal share \$26,595) of contract labor costs determined to be ineligible because they were excessive (Finding E).	6	\$29,550	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
119	DA-11-23	FEMA Public Assistance Grant Funds Awarded to Gulf Coast Community Action Agency, Gulfport, Mississippi	8/26/2011	Deobligate and put to better use \$2,293,832 (\$2,293,832 federal share) of unneeded project funding (finding C).	3		\$2,293,832
120	DA-11-23	FEMA Public Assistance Grant Funds Awarded to Gulf Coast Community Action Agency, Gulfport, Mississippi	8/26/2011	Disallow \$2,724,633 (\$2,724,633 federal share) of costs ineligible for FEMA reimbursement because they were recoverable from another federal agency (finding D).	4	\$2,724,633	
121	DA-11-24	FEMA Public Assistance Grant Funds Awarded to Wayne County, Mississippi, Board of Supervisors	9/15/2011	Disallow \$4,615,948 (federal share \$4,615,948) of ineligible costs claimed for debris removal from private property because the County did not make reasonable efforts to prevent duplication of benefits (finding C).	3	\$4,615,948	
122	DA-11-24	FEMA Public Assistance Grant Funds Awarded to Wayne County, Mississippi, Board of Supervisors	9/15/2011	Disallow \$2,711,422 (federal share \$2,711,422) of ineligible debris removal costs under Projects 198 and 1268 (finding D).	4	\$2,711,422	
123	DA-12-01	FEMA Hazard Mitigation Grant Funds Awarded to Rebuild Northwest Florida, Pensacola, Florida	11/8/2011	Disallow \$878,200 (federal share \$658,650) of excessive contract costs that are ineligible (finding A).	1	\$878,200	
124	DA-12-02	FEMA Public Assistance Grant Funds Awarded to Long Beach School District, Long Beach, Mississippi	12/1/2011	Disallow \$439,950 of project costs that are ineligible for FEMA funding because they are covered by insurance (finding A).	1	\$439,950	
125	DA-12-02	FEMA Public Assistance Grant Funds Awarded to Long Beach School District, Long Beach, Mississippi	12/1/2011	Disallow \$632,457 of unsupported contract costs under Project 8794 (finding B).	3	\$632,457	
126	DA-15-03 (2003)	Municipality of Utado, Puerto Rico	6/30/2003	Disallow the \$862,627 of questioned costs.	2	\$862,627	
127	DA-15-03 (2003)	Municipality of Utado, Puerto Rico	6/30/2003	Recover the \$86,890 of interest earned on FEMA funds.	3	\$86,890	
128	DA-25-05 (2005)	Audit of the State of Florida Administration of Disaster Assistance Funds	8/9/2005	Recoup the unauthorized payments of \$597,855 made to Walton and Holmes Counties.	15	\$597,855	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
129	DA-28-05 (2005)	Audit of First Responder Grant Funds Awarded to the Virgin Islands Law Enforcement Planning Commission	9/7/2005	Disallow the \$111,540 of questioned charges unless the LEPC can justify or document the appropriateness of such charges.	3	\$111,540	
130	DA-FL-07-12	Review of Hurricane Wilma Activities City of Pembroke Pines, FL	7/13/2007	Disallow \$3,062,516 of project costs related to excessive contract charges, debris removal from federal-aid roads, ineligible project costs and unapplied credits.	2	\$3,062,516	
131	DA-FL-07-12	Review of Hurricane Wilma Activities City of Pembroke Pines, FL	7/13/2007	De-obligate excess funding of \$122,794 received under Project 2929 for debris removal activities outside the authorized 72-hour period.	3	\$122,794	
132	DD-02-05 (2005)	Grants Management: Louisiana's Compliance With Disaster Assistance Program's Requirements	11/30/2005	Disallow \$163,301 of the \$186,363 statutory administrative allowances claimed as of September 2003 and disallow the remaining \$23,062 claimed unless LHLS/EP can prove the eligibility of the charges.	7.1	\$186,363	
133	DD-02-05 (2005)	Grants Management: Louisiana's Compliance With Disaster Assistance Program's Requirements	11/30/2005	Disallow \$454,486 of the \$465,689 UN administrative and management costs claimed as of September 2003 and disallow the remaining \$11,203 claimed unless LHLS/EP can prove the eligibility of the charges.	8.1	\$465,689	
134	DD-03-05 (2005)	Grants Management: Louisiana's Compliance With Disaster Assistance Program's Requirements	2/25/2005	Disallow \$299,676 of unallowable and insufficiently documented claimed administrative allowance costs.	A.1.1	\$299,676	
135	DD-06-05 (2005)	Central Rural Electric Cooperative, Inc. Stillwater, Oklahoma	5/17/2005	Disallow \$1,802,562 of ineligible contracting costs.	1	\$1,802,562	
136	DD-06-06	Western Farmers Electric Cooperative, DR-1401-OK	1/17/2006	Disallow \$3,232,188 of contract costs that WFEC incurred that did not meet minimum federal procurement standards.	2	\$3,232,188	
137	DD-07-11	Review of Katrina Debris Removal Activities, Washington Parish, Louisiana	8/20/2007	Disallow the \$613,325 claimed by the Parish under PW 3144 for the cost of general and administrative positions charged by the monitoring contractor through September 30, 2006, and any similar claims subsequent to this date.	3	\$613,325	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
138	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$4,883,714 of ineligible contracting costs. NOTE: the actual net questioned costs is \$3,360,425 (3-25-20110	A	\$3,360,425	
139	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$1,247,200 of unsupported costs (\$327,615 of which was also questioned in Recommendation A).	B	\$1,247,200	
140	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$649,168 of unreasonable contract costs (\$513,275 of which is also in Recommendation A).	C	\$649,168	
141	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$385,812 of duplicate costs (214,694 of which is also questioned in Recommendation A).	D	\$385,812	
142	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Recover the \$251,479 FEMA overpayment, all of which was questioned in recommendation A.	E	\$251,479	
143	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$197,259 of ineligible contract costs (\$138,809 of which is questioned in Recommendation A).	F	\$197,259	
144	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Recover the \$105,941 FEMA overpayment (\$73,959 of which is also questioned in Recommendation A).	G	\$105,941	
145	DD-08-05	Kiamichi Electric Cooperative, Inc. Wilburton, Oklahoma	7/11/2005	Disallow \$38,403 of ineligible contract costs for standby and idle equipment (\$3,458 of which is also questioned in A)	H	\$38,403	
146	DD-09-04	Hurricane Katrina Debris Removal Activities in the City of Kenner, LA	12/4/2008	Disallow the \$486,463 claimed for trucks that hauled volumes of debris above acceptable FEMA levels.	3	\$486,463	
147	DD-09-04	Hurricane Katrina Debris Removal Activities in the City of Kenner, LA	12/4/2008	Disallow the \$4,977,574 claimed for debris hauled by trucks that were not certified.	4	\$4,977,574	
148	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$9,107,760 for unreasonable base camp costs (\$6,233,630 for JDEC and \$2,874,130 for BEC). See Exhibit B.	A-1	\$9,107,760	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
149	DD-09-08	Jefferson Davis and Beauregard Electric Cooperatives	5/29/2009	Disallow \$10,518,434 for improper contracting procedures (\$10,235,544 for JDEC and \$282,890 for BEC). See Exhibit B.	B-1	\$10,518,434	
150	DD-09-11	City of New Orleans Residential Solid Waste and Debris Removal	6/12/2009	We recommend that the Acting Director, FEMA Louisiana Transitional Recovery Office, disallow \$663,382 of ineligible costs for removal of debris not related to the disaster.	1	\$663,382	
151	DD-09-15	New Orleans City Park Improvement Association and Facility, Planning, and Control	9/18/2009	Disallow \$226,034 for prohibited markups on contract costs.	1	\$226,034	
152	DD-09-17	City of New Orleans Community Correctional Center	9/30/2009	Disallow \$296,171 as ineligible markups on costs.	2	\$296,171	
153	DD-09-17	City of New Orleans Community Correctional Center	9/30/2009	Disallow \$573,992 for work that was not the City's legal responsibility.	3	\$573,992	
154	DD-10-02	Ernest N. Morial Exhibition Hall Authority	11/20/2009	Disallow \$900,062 claimed as an insurance deductible under PW10689 as ineligible costs.	2	\$900,062	
155	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$583,089 of unsupported costs.	2	\$583,089	
156	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$176,838 of ineligible costs.	3	\$176,835	
157	DD-10-03	City of Albuquerque, New Mexico	1/6/2010	Disallow \$1,969 of duplicate costs.	4	\$1,969	
158	DD-10-04	City of Springfield, IL	1/13/2010	Disallow \$762,007 for unallowable mark-ups.	2	\$762,007	
159	DD-10-04	City of Springfield, IL	1/13/2010	Disallow \$608,442 for unreasonable force account labor costs.	3	\$608,442	
160	DD-10-04	City of Springfield, IL	1/13/2010	Disallow \$18,647 for the duplicate invoice charge.	4	\$18,647	
161	DD-10-04	City of Springfield, IL	1/13/2010	Disallow \$5,979 for equipment costs charged at unallowable rates.	5	\$5,979	
162	DD-10-14	Recovery School District - Abramson High School	7/20/2010	Disallow \$16,892,149 for unauthorized work.	1	\$16,892,149	
163	DD-10-15	Louisiana Stat University Health Sciences Center	7/27/2010	Deobligate \$3,044,234 in federal funds and put them to better use.	1		\$3,044,234
164	DD-10-16	Lamar University, Beaumont, Texas	8/31/2010	We recommend that the Regional Administrator, FEMA Region VI: 1. Disallow the \$22,832,786 of unsupported costs (see Exhibit B)	1	\$22,832,786	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
165	DD-10-16	Lamar University, Beaumont, Texas	8/31/2010	We recommend that the Regional Administrator, FEMA Region VI: 3. Disallow the \$2,639,112 of ineligible cost overruns.	3	\$2,639,112	
166	DD-10-16	Lamar University, Beaumont, Texas	8/31/2010	We recommend that the Regional Administrator, FEMA Region VI: 4. Deobligate the \$1,377,271 of unused federal funds and put them to better use.	4		\$1,377,271
167	DD-10-16	Lamar University, Beaumont, Texas	8/31/2010	We Recommend that the Regional Administrator, FEMA Region VI: 5 Disallow the \$85,993 of ineligible costs not related to the disaster.	5	\$85,993	
168	DD-10-18	Roman Catholic Church of the Archdiocese of New Orleans	9/20/2010	Disallow \$510,328 (\$510,328 federal share) in disaster funds currently obligated for project 5298.	1	\$510,328	
169	DD-10-18	Roman Catholic Church of the Archdiocese of New Orleans	9/20/2010	Disallow \$10,624 (\$10,624 federal share) in disaster funds which were not incurred for project 5298.	2	\$10,624	
170	DD-11-02	Lafon Nursing Facility of the Holy Name	12/9/2010	Ensure that Lafon obtains and maintains additional flood insurance to cover the full amount of eligible disaster assistance provided for building repairs or disallow the uninsured portion totaling approximately \$9.6 million (Finding A).	1	\$9,609,651	
171	DD-11-02	Lafon Nursing Facility of the Holy Name	12/9/2010	Disallow \$1,140,349 of ineligible contracting costs (Finding B).	2	\$1,140,349	
172	DD-11-04	Town of Abita Springs, Louisiana	12/9/2010	Disallow \$3,525,941 of improper contracting costs (Finding A).	1	\$3,525,941	
173	DD-11-04	Town of Abita Springs, Louisiana	12/9/2010	Disallow \$19,600 of duplicate supply costs claimed (Finding B).	3	\$19,600	
174	DD-11-04	Town of Abita Springs, Louisiana	12/9/2010	Disallow \$13,290 of ineligible costs (Finding C).	4	\$13,290	
175	DD-11-04	Town of Abita Springs, Louisiana	12/9/2010	Disallow \$1,710 of ineligible contract costs for administrative tasks (Finding D).	5	\$1,710	
176	DD-11-04	Town of Abita Springs, Louisiana	12/9/2010	Deobligate \$429,503 in federal funds and put those funds to better use (Finding E).	6		\$429,503

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
177	DD-11-04 (2004)	Grant Management: Texas' Compliance with Disaster	7/30/2004	Refund to FEMA the \$38,218 Federal share of the outstanding checks identified for closed IFG programs.	B.5.2	\$38,218	
178	DD-11-05	Chambers County, Texas	12/13/2010	Disallow \$40,552,442 for improper contracting costs (Finding A).	1	\$40,552,442	
179	DD-11-05	Chambers County, Texas	12/13/2010	Disallow \$3,681,597 for ineligible commuting costs (Finding B).	2	\$3,681,597	
180	DD-11-05	Chambers County, Texas	12/13/2010	Disallow \$262,040 for ineligible overtime costs (Finding C).	3	\$262,040	
181	DD-11-05	Chambers County, Texas	12/13/2010	Disallow \$73,760 for unsupported costs (Finding D).	4	\$73,760	
182	DD-11-07	Chennault International Airport Authority, Lake Charles, Louisiana	1/27/2011	Disallow \$179,835 of ineligible contract costs (Finding A).	1	\$179,835	
183	DD-11-07	Chennault International Airport Authority, Lake Charles, Louisiana	1/27/2011	Disallow \$231,819 of unsupported costs (Finding B).	2	\$231,819	
184	DD-11-07	Chennault International Airport Authority, Lake Charles, Louisiana	1/27/2011	Disallow \$4,367 of ineligible non-disaster related costs (Finding D).	4	\$4,367	
185	DD-11-07	Chennault International Airport Authority, Lake Charles, Louisiana	1/27/2011	Deobligate \$3,022 of duplicate funding and put those funds to better use (Finding E).	5		\$3,022
186	DD-11-08	City of Slidell, Louisiana	2/3/2011	Disallow \$399,499 of improperly contracted costs (Finding A).	1	\$399,499	
187	DD-11-08	City of Slidell, Louisiana	2/3/2011	Disallow \$36,071 of ineligible force account labor costs (Finding B).	2	\$36,071	
188	DD-11-08	City of Slidell, Louisiana	2/3/2011	Disallow \$17,590 of ineligible helicopter service costs (Finding C).	3	\$17,590	
189	DD-11-08	City of Slidell, Louisiana	2/3/2011	Recover \$15,362 of interest earned (Finding D).	4		\$15,362
190	DD-11-08	City of Slidell, Louisiana	2/3/2011	Disallow \$10,858 of ineligible contract costs (Finding E).	5	\$10,858	
191	DD-11-08	City of Slidell, Louisiana	2/3/2011	Disallow \$6,801 of unsupported contract costs (Finding F).	6	\$6,801	
192	DD-11-08	City of Slidell, Louisiana	2/3/2011	Deobligate \$2,795,286 and put those federal funds to better use (Finding G).	7		\$2,795,286
193	DD-11-08	City of Slidell, Louisiana	2/3/2011	Deobligate \$313,358 of unused funds estimated for work not completed by required deadlines and put those federal funds to better use (Finding G).	9		\$313,358

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
194	DD-11-09	Tangipahoa Parish, Louisiana	2/16/2011	Disallow \$19,625 claimed for emergency shelter costs, of which \$17,700 was ineligible and \$1,925 was supported.	2	\$19,625	
195	DD-11-09	Tangipahoa Parish, Louisiana	2/16/2011	Disallow \$5,785 ineligible costs paid to the Parish for a small project that was not completed.	3	\$5,785	
196	DD-11-09	Tangipahoa Parish, Louisiana	2/16/2011	Disallow \$661 ineligible costs claimed for force account labor.	4	\$661	
197	DD-11-11	Roman Catholic Church of the Archdiocese of New Orleans Funding of Permanent Work	3/17/2011	Recommendation #1: Disallow \$181,580 (\$181,580 federal share) as ineligible for small projects not performed (Finding A).	1	\$181,580	
198	DD-11-11	Roman Catholic Church of the Archdiocese of New Orleans Funding of Permanent Work	3/17/2011	Recommendation #2: Disallow \$170,229 (\$170,229 federal share) as ineligible for insurance proceeds not deducted from the projects (Finding B).	2	\$170,229	
199	DD-11-11	Roman Catholic Church of the Archdiocese of New Orleans Funding of Permanent Work	3/17/2011	Recommendation #3: Disallow \$11,055 (\$11,055 federal share) as ineligible for duplicate project funding (Finding C).	3	\$11,055	
200	DD-11-12	Xavier University of Louisiana	4/4/2011	Disallow \$25,648,720 (\$25,648,720 federal share) of unsupported costs unless Xavier provides documentation sufficient to support costs allocable to each large project (Finding A).	1	\$25,648,720	
201	DD-11-12	Xavier University of Louisiana	4/4/2011	Disallow \$49,409,570 (\$49,409,570 federal share) of ineligible contract costs (Finding B).	2	\$49,409,570	
202	DD-11-12	Xavier University of Louisiana	4/4/2011	Disallow \$281,430 (\$281,430 federal share) of ineligible insurance costs (Finding C).	3	\$281,430	
203	DD-11-12	Xavier University of Louisiana	4/4/2011	Disallow \$12,291 (\$12,291 federal share) of ineligible costs Xavier claimed for facilities it did not own (Finding D).	4	\$12,291	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
204	DD-11-15	FEMA Public Assistance Grant Funds Awarded to St. Mary's Academy, New Orleans, Louisiana	8/5/2011	Disallow \$18,307,266 (\$18,307,266 federal share) of improperly contracted costs that were ineligible (Finding A).	1	\$18,307,266	
205	DD-11-15	FEMA Public Assistance Grant Funds Awarded to St. Mary's Academy, New Orleans, Louisiana	8/5/2011	Disallow \$60,036 (\$60,036 federal share) of ineligible legal costs (Finding B).	2	\$60,036	
206	DD-11-15	FEMA Public Assistance Grant Funds Awarded to St. Mary's Academy, New Orleans, Louisiana	8/5/2011	Disallow \$55,620 (\$55,620 federal share) of ineligible contract costs that exceeded agreed-upon rates (Finding C).	3	\$55,620	
207	DD-11-15	FEMA Public Assistance Grant Funds Awarded to St. Mary's Academy, New Orleans, Louisiana	8/5/2011	Disallow the ineligible, uninsured portion of SMA's new facility totaling \$31,191,581 (\$31,191,581 federal share) unless SMA obtains and maintains additional flood insurance to cover the full amount of eligible disaster assistance provided for the new facility (Finding D).	4	\$31,191,581	
208	DD-11-15	FEMA Public Assistance Grant Funds Awarded to St. Mary's Academy, New Orleans, Louisiana	8/5/2011	Allocate \$1,523,507 (\$1,523,507 federal share) of insurance proceeds to SMA's projects and disallow those amounts from the projects as ineligible (Finding E).	5	\$1,523,507	
209	DD-11-16	Interim Report on FEMA Public Assistance Grant Funds Awarded to Regional Transit Authority, New Orleans, Louisiana	8/9/2011	Disallow \$31.74 million as unsupported funding anticipated for the repair or replacement of 151 leased buses under Project 12673, or provide proof that RTA was legally responsible for the 151 buses at the time of the disaster.	1	\$31,740,000	
210	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	1. Disallow \$2,940,177 (\$2,940,177 federal share) of improperly contracted costs that were ineligible (finding A).	1	\$2,940,177	
211	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	2. Disallow \$114,983 (\$114,983 federal share) of ineligible contract costs that were outside the authorized scope of work (finding B).	2	\$114,983	

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212	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	3. Disallow \$22,610 (\$22,610 federal share) of unsupported contract costs (finding C).	3	\$22,610	
213	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	4. Disallow \$21,137 (\$21,137 federal share) of ineligible duplicate contract costs (finding D)	4	\$21,137	
214	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	5. Disallow \$15,154 (\$15,154 federal share) of contract costs that are ineligible because CPSB received credit for them (finding E).	5	\$15,154	
215	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	6. Disallow \$7,941 (\$7,941 federal share) of ineligible contract costs for items not purchased (finding F).	6	\$7,941	
216	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	7. Disallow \$1,711 (\$1,711 federal share) of ineligible contract costs caused by a math error (finding G).	7	\$1,711	
217	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	8. Allocate \$545,077 (\$545,077 federal share) of insurance proceeds to CPSB's projects and disallow those amounts from the projects as ineligible (finding H).	8	\$545,077	
218	DD-11-20	FEMA Public Assistance Grant Funds Awarded to Calcasieu Parish School Board, Lake Charles, Louisiana	9/2/2011	9. Deobligate \$747,016 (\$747,016 federal share) and put those federal funds to better use (finding I).	9		\$747,016
219	DD-11-21	Jesuit High School, New Orleans, Louisiana	9/26/2011	Disallow \$6,131,683 (\$6,131,683 federal share) of improperly contracted costs that were ineligible (finding A).	1	\$6,131,683	
220	DD-11-21	Jesuit High School, New Orleans, Louisiana	9/26/2011	Disallow \$4,693,265 (\$4,693,265 federal share) of ineligible duplicate funding (finding B).	2	\$4,693,265	
221	DD-11-21	Jesuit High School, New Orleans, Louisiana	9/26/2011	Disallow \$20,369 (\$20,369 federal share) of ineligible contract costs billed in excess of contract terms (finding C).	3	\$20,369	

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222	DD-11-21	Jesuit High School, New Orleans, Louisiana	9/26/2011	Disallow \$4,293 (\$4,293 federal share) of unsupported costs (finding D).	4	\$4,293	
223	DD-11-21	Jesuit High School, New Orleans, Louisiana	9/26/2011	Deobligate \$27,518 (\$27,518 federal share) and put those federal funds to better use (finding E).	5		\$27,518
224	DD-11-21	Jesuit High School, New Orleans, Louisiana	9/26/2011	Complete the insurance review and allocate approximately \$736,000 of applicable insurance proceeds to Jesuit's projects and disallow those amounts from the projects as ineligible (finding F).	6	\$736,000	
225	DD-11-22	Henderson County, IL	9/28/2011	Disallow \$3,645,431 (\$3,193,836 federal share) of ineligible costs related to improper contracting (finding A).	1	\$3,645,431	
226	DD-11-22	Henderson County, IL	9/28/2011	Disallow \$48,723 (\$36,542 federal share) of ineligible small project costs (finding B).	2	\$48,723	
227	DD-11-24	FEMA Public Assistance Grant Funds award to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Disallow \$1,818,576 (\$1,818,576 federal share) of ineligible costs under Project 15556 for work that was not OPCSO's legal responsibility.	1	\$1,818,576	
228	DD-11-24	FEMA Public Assistance Grant Funds award to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Disallow \$422,819 (\$422,819 federal share) of ineligible costs under Project 16871 for A&E services that were not OPCSO's legal responsibility.	2	\$422,819	
229	DD-11-24	FEMA Public Assistance Grant Funds award to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Disallow \$1,091,661 (\$1,091,661 federal share) of ineligible costs under Projects 1677 and 15990 for the unnecessary, unreasonable, and unsupported costs of using generators.	3	\$1,091,661	
230	DD-11-24	FEMA Public Assistance Grant Funds award to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Disallow \$99,242 (\$99,242 federal share) of unsupported costs under Projects 1677 and 15990 for use of generators.	4	\$99,242	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
231	DD-11-24	FEMA Public Assistance Grant Funds award to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Deobligate \$285,771 (\$285,771 federal share) of funds that exceeded amounts claimed and put those federal funds to better use.	5		\$285,771
232	DD-11-24	FEMA Public Assistance Grant Funds Awarded to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Disallow approximately \$81,060 of ineligible costs under Project 373 for the fair market value of two motor homes or acquire ownership of the motor homes.	6	\$81,060	
233	DD-11-24	FEMA Public Assistance Grant Funds award to Orleans Parish Criminal Sheriff's Office, Louisiana	9/27/2011	Disallow \$19,249 (\$19,249 federal share) in ineligible costs paid to OPCSO for a small project that was not completed.	7	\$19,249	
234	DD-12-01	FEMA Public Assistance Grant Funds Awarded to Grand River Dam Authority, Vinita, Oklahoma	11/1/2011	Disallow \$4,545 (\$3,409 federal share) of ineligible contracting costs not related to the disaster.	1	\$4,545	
235	DD-12-02	FEMA Public Assistance Grant Funds Awarded to Prairie Land Electric Cooperative, Inc., Norton, Kansas	11/1/2011	Disallow \$133,440 (\$100,080 federal share) of ineligible costs for mutual aid work that FEMA classified as permanent work.	1	\$133,440	
236	DD-12-04	FEMA Public Assistance Grant Funds Awarded to Cameron Parish School Board, Cameron, Louisiana	11/29/2011	Complete the insurance review and allocate approximately \$1,000,000 (\$1,000,000 federal share) of insurance proceeds to the total cost of Cameron's projects. Because some of the costs are funded from another source, they are ineligible (finding B).	2	\$1,000,000	
237	DD-16-03 (2003)	Chicago, Illinois	9/26/2003	Disallow \$8,945,093 of questionable costs	1	\$8,945,093	
238	DO-01-03 (2003)	Los Angeles City Dept. of Public Works	4/7/2003	Disallow questioned costs of \$2,064,796.	1	\$2,064,796	
239	DS-08-04	San Bernardino County, CA	7/7/2008	Analyze the \$1,779,016 in unapproved overruns, determine whether these costs were justified, reasonable, and within the approved scope of work; and obligate funding as supported by the analysis.	1	\$1,779,016	

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240	DS-08-04	San Bernardino County, CA	7/7/2008	Review the \$200,480 of ineligible costs reported herein and recoup any overpayments.	2	\$200,480	
241	DS-08-04	San Bernardino County, CA	7/7/2008	Review the \$1,084 in unsupported costs reported herein and recoup any overpayments.	3	\$1,084	
242	DS-08-11	State of California's Administration of the Fire Management Assistance Grant Program for the Pine Fire	9/26/2008	Disallow \$360,844, federal-share, in ineligible costs included in the PWs submitted by OES.	4	\$360,844	
243	DS-08-11	State of California's Administration of the Fire Management Assistance Grant Program for the Pine Fire	9/26/2008	Disallow unsupported federal-share costs of \$2,660,694 under PW 2-1 and require OES to comply with FMAG regulations for obtaining and retaining supporting documentation.	5	\$2,660,694	
244	DS-09-05	California Department of Park and Recreation	5/20/2009	Deobligate \$1,306,907 (\$980,180 federal share) in disaster funds currently obligated for projects 812, 1321, 1739, 2034, 2687, and 2866.	1		\$1,306,907
245	DS-09-06	Boone County Fire Protection District, Columbia, Missouri	6/17/2009	Disallow and recoup \$17,581 for unsupported labor costs for deployments.	10	\$17,581	
246	DS-09-06	Boone County Fire Protection District, Columbia, Missouri	6/17/2009	Disallow and recoup \$118,728 for ineligible preparedness costs that were incurred outside the approved performance periods.	5	\$118,728	
247	DS-09-06	Boone County Fire Protection District, Columbia, Missouri	6/17/2009	Disallow and recoup \$284,930 for ineligible preparedness costs that were incurred during time extensions but not properly justified.	6	\$284,930	
248	DS-09-06	Boone County Fire Protection District, Columbia, Missouri	6/17/2009	Disallow and recoup \$63,262 for ineligible personnel backfill costs for deployment.	8	\$63,262	
249	DS-09-06	Boone County Fire Protection District, Columbia, Missouri	6/17/2009	Disallow and recoup \$267,952 for unsupported preparedness costs.	9	\$267,952	
250	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$162,866 in unsupported costs.	1	\$162,866	
251	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$91,582 in excessive equipment costs. (Federal share should be \$68,687.)	2	\$91,582	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
252	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$7,525 in contract costs for labor not specifically identified in PUD's contract.	3	\$7,525	
253	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$14,289 in duplicate costs.	4	\$14,289	
254	DS-09-07	Snohomish County Public Utilities District No. 1	6/19/2009	Disallow \$10,271 in public utility taxes paid to other PUDs that provided mutual aid.	5	\$10,271	
255	DS-09-09	City of Los Angeles Department of Water & Power	7/10/2010	Disallow \$2,169,000 in project improvements for project 3016 identified by the Department as claimable costs.	2	\$2,169,000	
256	DS-09-09	City of Los Angeles Department of Water & Power	7/10/2010	Disallow \$463,125 in questionable costs relating to projects 951, 2407, 2912, and 2985 identified by the Department as claimable costs.	3	\$463,125	
257	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$2.9 million in questionable cost for PW 2272 and PW 3122 identified by DFG as claimable costs (Finding A).	2	\$2,910,188	
258	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$1,486,910 in unallowable cost for PW 3014 identified by DFG as claimable costs (Finding B).	3	\$1,486,910	
259	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$6,906 in unallowable costs for PW 3757 if such costs are included in DFG's final claim (Finding C).	4	\$6,906	
260	DS-09-11	California Department of Fish and Game	8/21/2009	Disallow \$71,320 in ineligible costs for PW 3757 if these costs are included in DFG's final claim (Finding D).	5	\$71,320	
261	DS-09-11	California Department of Fish and Game	8/21/2009	Deobligate \$319,431 in funds awarded for projects 3334, 3317, 2276, and 3122 since the funds are no longer needed to accomplish the FEMA approved scopes of work (the federal share of unneeded project funding is \$239,573) (Finding E).	6		\$239,573

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
262	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$468,291 for PW 4 that were incurred after the contract period of performance, and recoup any overpayments.	1	\$468,291	
263	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$339,935 for PW 5 that were not within the PW scope of work, and recoup any overpayments.	2	\$339,935	
264	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$1,911,736 for PW 7 that did not meet the regulatory requirements for emergency work, and recoup any overpayments.	3	\$1,911,736	
265	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$102,596 for PW 8 that were incurred subsequent to the 6-month time limit for emergency protective measures, and recoup any overpayments.	4	\$102,596	
266	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible cost of \$148,937 for PWs 19 and 27 that were excess administrative fees, and recoup any overpayments.	5	\$148,937	
267	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow the ineligible costs of \$121,677 for PW 27 that were for straight-time labor costs of permanent personnel for emergency protective measures, and recoup any overpayments.	6	\$121,677	
268	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow unsupported costs of \$256,949 for PW 5, and recoup any overpayments.	7	\$256,949	

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
269	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow unsupported costs of \$59,409 for PW 27, and recoup any overpayments.	8	\$59,409	
270	DS-09-13	California Department of Water Resources	9/25/2009	FEMA, in coordination with CalEMA, disallow unsupported costs of \$690,378 for PW 51, and recoup any overpayments.	9	\$690,378	
271	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$280,421 in costs covered under the administrative allowance, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	1	\$280,421	
272	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$44,029 in ineligible costs associated with change orders approved subsequent to contract completion dates, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	2	\$44,029	
273	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$38,678 in unapproved environmental cleanup costs, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	3	\$38,678	
274	DS-09-14	City of Oakland, California	9/29/2009	FEMA disallow \$63,642 in unapproved cost overruns, if not excluded by CalEMA when it forwards the City's final claim (P.4) to the Region for closure.	4	\$63,642	
275	DS-10-02	Nevada Division of Forestry	1/29/2010	Disallow \$433,305 (federal share \$324,979) of unsupported and ineligible costs.	2	\$433,305	

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276	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Determine the eligibility of disaster costs to be claimed by the Department for PWs 663, 677, 703, and 2693, and if warranted, reduce project funding by \$1,349,057 since the funds may not be needed to accomplish the FEMA approved scopes of work (Finding G and Exhibit A).	10		\$1,011,793
277	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$641,120 in unsupported costs for PWs 677, 663, 703, 159, and 14 other large projects if such costs are included in the Department's final claim (Finding A and Exhibits A and B).	3	\$641,120	
278	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$331,014 in ineligible costs for PWs 2693, 677, and 1978 if such costs are included in the Department's final claim (Finding B and Exhibit A).	4	\$331,014	
279	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$232,975 in project improvements for PW 159 identified by the Department as claimable costs (Finding C).	5	\$232,975	
280	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$90,147 in excessive fringe benefits costs for PWs 677, 159, 663, 703 and 16 other large projects identified by the Department as claimable costs (Finding D and Exhibits A and B).	6	\$90,147	
281	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$89,596 in questionable costs for PW 283 if such costs are included in the Department's final claim (Finding E).	7	\$89,596	
282	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Disallow \$71,279 in excessive charges for debris removal for PW 1978 if such costs are included in the Department's final claim (Finding F).	8	\$71,279	

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283	DS-10-03	City of Los Angeles, Department of Public Works	2/11/2010	Reduce project funding by \$383,362 for PW 93 since the funds are no longer needed to accomplish the FEMA approved scope of work (Finding G and Exhibit A).	9		\$287,522
284	DS-10-04	Chugach Electric Association, Inc.	2/17/2010	Disallow \$129,412 in questionable costs included in CEA's claim.	1	\$129,412	
285	DS-10-04 (2004)	CA Dept. of Corrections	2/24/2004	Disallow \$38,172 in questionable costs.	1	\$38,172	
286	DS-10-05	Rubidoux Community Services District	2/24/2010	Disallow \$17,160 in ineligible force account costs the District charged against PWs 303 and 1838 if included with the District's claim for reimbursement (Finding A).	1	\$17,160	
287	DS-10-05	Rubidoux Community Services District	2/24/2010	If claimed by the District, disallow \$1,183 in purchases the District charged to PWs 303 and 1838 for equipment and other items that did not have a direct use in disaster recovery efforts (Finding B).	2	\$1,183	
288	DS-10-05	Rubidoux Community Services District	2/24/2010	If included in the District's claim, disallow \$800 in costs applied to PW 303 that resulted from an accounting error (Finding C).	3	\$800	
289	DS-10-05 (2005)	Public Assistance Grant Funds Advanced to the City	3/2/2005	Recover \$512,381 of interest earned but never remitted by the Department	1	\$512,381	
290	DS-10-06	County of Mendocino, California	3/31/2010	Disallow \$23,437 in force account equipment charges using hourly rates instead of mileage rates, for PWs 407, 1920, 2262, 2642 and 3595 if such costs are included in the County's final claim (Finding A).	1	\$23,437	
291	DS-10-06	County of Mendocino, California	3/31/2010	Disallow \$4,979 in higher than allowable force account equipment charges for PWs 407, 1920, 2642 and 3595 if such costs are included in the County's final claim (Finding B).	2	\$4,979	

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292	DS-10-07	County of Los Angeles, California	4/23/2010	If claimed by the County, disallow \$2,337,470 in additional funding requested by the County for cost overruns related to PW 773 (\$1,028,582); PW 832 (\$978,284) and PW 754 (\$330,604) because these costs were 1) expressly disallowed by FEMA through FEMA's appeals process, 2) not included in the PWs approved scope of work, and 3) not related to disaster damage, respectively.	1	\$2,337,470	
293	DS-10-07	County of Los Angeles, California	4/23/2010	Disallow \$87,295 of straight time labor fringe benefits costs if claimed by the County since these costs are attributable to three fringe benefits cost components that did not benefit County staff that performed disaster-related work, and instruct the County to cease including such fringe benefit costs in their FEMA funding reimbursement claims.	3	\$87,295	
294	DS-10-07	County of Los Angeles, California	4/23/2010	If claimed by the County, disallow \$35,209 in cost relating to work on a federal-aid road identified by the County as FEMA-eligible costs.	4	\$35,209	
295	DS-10-07	County of Los Angeles, California	4/23/2010	Determine the eligibility of disaster costs to be claimed by the County for PWs 772, 783, 795, 812, 821, and 825, and if warranted, reduce project funding by \$271,878 since the funds are no longer needed to accomplish the FEMA approved scopes of work.	5	\$271,878	\$203,909
296	DS-10-08	FEMA's Practices for Evaluating Insurance Coverage for Disaster Damage and Determining Project Eligibility and Costs	6/7/2010	Reduce project funding by \$3.9 million for PW 4876 since the Part E.1 escalation factor mid-point of construction was not properly computed. (Finding B)	4		\$3,920,869

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297	DS-10-08	FEMA's Practices for Evaluating Insurance Coverage for Disaster Damage and Determining Project Eligibility and Costs	6/7/2010	Disallow the \$1.3 million in funding for projects associated with total roof replacement for Lamar University. (Finding C)	5	\$1,313,363	
298	DS-10-09	City of Napa, California	7/16/2010	Deobligate \$386,617 (\$289,963 federal share) in disaster funds currently obligated for projects 2279 and 2740 (Finding A)	1	\$386,617	\$289,963
299	DS-10-09	City of Napa, California	7/16/2010	Inform Cal EMA and the City that the improvements required by NMFS (\$656,078) are not eligible for Public Assistance Program funding and that project 2277 will be classified as an improved project if the City plans to make improvements; and if not, project 2277 will be deobligated (Finding D).	4	\$656,078	
300	DS-10-10	City of Glendale, California	9/7/2010	Require Cal EMA to disallow \$146,257 in questionable costs relating to PWs 2859, 2850, 2854, 2602, and 2867 identified by the City as claimable costs (Finding A).	1	\$146,257	
301	DS-10-10	City of Glendale, California	9/7/2010	Require Cal EMA to disallow \$124,082 in questionable force account charges relating to PWs 2896, 2867, 2859, 2854, and 2850 identified by the City as claimable costs (Finding B).	2	\$124,082	
302	DS-10-10	City of Glendale, California	9/7/2010	Require Cal EMA to disallow \$19,748 in charges covered by FEMA's statutory administrative allowance relating to PWs 2867, 2859, and 2854 identified by the City as claimable costs (Finding C).	4	\$19,748	
303	DS-10-11	City of Rancho Palos Verdes, California	9/21/2010	Collect from the City the \$559,699 in FEMA disaster grant funding provided for the federal-aid road (Finding A).	1	\$559,699	
304	DS-10-11	City of Rancho Palos Verdes, California	9/21/2010	Collect from the City the \$357,173 in FEMA disaster grant funding provided for repair of the CMP storm drainage system (Finding B).	2	\$357,173	

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305	DS-11-02	City of Malibu, California	12/30/2010	We recommend that the Regional Administrator, FEMA Region IX, in coordination with Cal EMA disallow \$12,881 in ineligible costs the City has claimed under PW 1509.	1	\$12,881	
306	DS-11-03	County of Ventura, California	12/30/2010	Deobligate \$1,552,284 (federal share \$1,164,213) in unneeded funding, resulting from insurance recoveries, currently obligated to PWs 1381, 1704, 1706, 1716, 1938, 2545, and 3143 (Finding A).	1 of 3		\$1,164,213
307	DS-11-03	County of Ventura, California	12/30/2010	Require Cal EMA to disallow \$21,064 in questionable force account charges relating to PW 1222 identified by the county as claimable costs (Finding B).	3 of 3	\$21,064	
308	DS-11-06	California Department of Forestry and Fire Protection	3/2/2011	Disallow ineligible labor and related costs of \$7,823,339 (Finding A)	1	\$7,823,339	
309	DS-11-06	California Department of Forestry and Fire Protection	3/2/2011	Disallow unsupported labor, equipment, and related costs of \$1,832,746 (Finding B)	2	\$1,832,746	
310	DS-11-06	California Department of Forestry and Fire Protection	3/2/2011	Disallow unsupported administrative surcharges of \$3,020,043 (Finding C)	3	\$3,020,043	
311	DS-11-07	County of Sonoma, California	3/2/2011	Recommendation #1: Disallow \$1,499,363 of ineligible contract costs (\$846,154 for Project 2770 and \$653,209 for Project 3245) (Finding A).	1	\$1,499,363	
312	DS-11-07	County of Sonoma, California	3/2/2011	Recommendation #2: Disallow \$67,264 of unsupported costs for Project 3273 (Finding B).	2	\$67,264	
313	DS-11-07	County of Sonoma, California	3/2/2011	Recommendation #3: Deobligate \$804,996 and put those federal funds to better use (\$481,083 for Project 2770 and \$323,913 for Project 3273) (Finding C).	3		\$804,996

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	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
314	DS-11-07	County of Sonoma, California	3/2/2011	Recommendation #4: Disallow \$516,258 approved under Project 1764 (Version 1) to repair ineligible damages that were not directly related to the disaster (Finding D).	4	\$516,258	
315	DS-11-08	Lake County, California	3/21/2011	Disallow \$79,938 (\$59,954 federal share) of ineligible indirect costs (Finding B).	2	\$79,938	
316	DS-11-09	Reclamation District 768, Arcata, California	7/22/2011	Disallow \$1,243,073 (federal share \$932,305) of ineligible contract costs incurred without compliance with federal procurement regulations and FEMA guidelines (Finding A). This amount is net of the \$844,893 recommended for disallowance in Recommendation #2	1		\$1,243,073
317	DS-11-09	Reclamation District 768, Arcata, California	7/22/2011	Disallow \$844,893 (federal share \$633,670) of engineering, design, and project management costs that were ineligible as excessive and unreasonable (Finding B) and incurred without compliance with federal procurement regulations and FEMA guidelines (Finding A)	2	\$844,893	
318	DS-11-09	Reclamation District 768, Arcata, California	7/22/2011	Deobligate \$1,894,342 (federal share \$1,420,757) and put those funds to better use (Finding C)	3	\$1,894,342	
319	DS-11-10	FEMA's Public Assistance Funds Awarded to County of Humboldt, California	7/28/2011	Recommendation #1: Disallow \$740,000 (federal share \$555,000) in ineligible contracting costs incurred without compliance with federal procurement regulations and FEMA guidelines. This amount is net of the \$139,382 recommended for disallowance in Recommendation #3.	1	\$740,000	
320	DS-11-10	FEMA's Public Assistance Funds Awarded to County of Humboldt, California	7/28/2011	Recommendation #2: Deobligate \$234,013 (federal share \$175,510) and put those funds to better use.	2		\$175,510

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
321	DS-11-10	FEMA's Public Assistance Funds Awarded to County of Humboldt, California	7/28/2011	Recommendation #3: Disallow \$139,382 (federal share \$104,537) in ineligible, excessive contract charges and incurred without compliance with federal procurement regulations and FEMA guidelines.	3	\$139,382	
322	DS-11-10	FEMA's Public Assistance Funds Awarded to County of Humboldt, California	7/28/2011	Recommendation #4: Disallow \$16,153 (federal share \$12,115) in ineligible force account labor costs.	4	\$16,153	
323	DS-11-11	FEMA Public Assistance Grant Funds Awarded to City of Petaluma, California	9/2/2011	Deobligate \$1,168,729 (federal share \$ 876,547) for permanent work to dispose of sediment under Project 3803 and put those federal funds to better use	1	\$1,168,729	
324	DS-11-11	FEMA Public Assistance Grant Funds Awarded to City of Petaluma, California	9/2/2011	Deobligate \$1,003,785 (federal share \$752,839) for emergency debris dredging and disposal under Project 3348 and put those federal funds to better use	2	\$1,003,785	
325	DS-11-12	FEMA Public Assistance Grant Funds Awarded to City of Paso Robles, California	9/13/2011	Recommendation #1: Disallow \$559,788 (federal share \$419,841) in ineligible contract costs charged to Projects 194 and 249 (finding A). This amount is net of the \$456,157 recommended for disallowance in recommendation #2.	1	\$559,788	
326	DS-11-12	FEMA Public Assistance Grant Funds Awarded to City of Paso Robles, California	9/13/2011	Recommendation #2: Disallow \$456,157 (federal share \$342,118) in ineligible costs for construction management, A&E, and design services for Projects 194 and 249 that were unreasonable (finding B) and noncompliant with federal procurement regulations and FEMA guidelines (finding A).	2	\$456,157	
327	DS-11-12	FEMA Public Assistance Grant Funds Awarded to City of Paso Robles, California	9/13/2011	Recommendation #3: Disallow \$43,125 (federal share \$32,344) in ineligible project costs not included in the FEMA-approved scope of work for Project 224 (finding C).	3	\$43,125	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
328	DS-11-12	FEMA Public Assistance Grant Funds Awarded to City of Paso Robles, California	9/13/2011	Recommendation #4: Disallow \$51,882 (federal share \$38,912) in unsupported costs for Projects 189 and 224 (finding D).	4	\$51,882	
329	DS-11-13	FEMA Public Assistance Grant Funds Awarded to County of Sonoma, California	9/27/2011	Recommendation #1: Deobligate \$1,209,086 (federal share \$906,815) and put those federal funds to better use.	1		\$1,209,086
330	DS-11-13	FEMA Public Assistance Grant Funds Awarded to County of Sonoma, California	9/27/2011	Recommendation #2: Disallow \$521,355 (federal share \$391,016) in ineligible costs for Project 225.	2	\$521,355	
331	DS-11-13	FEMA Public Assistance Grant Funds Awarded to County of Sonoma, California	9/27/2011	Recommendation #3: Disallow \$1,176 (federal share \$882) in unsupported duplicate charges for Project 628.	3	\$1,176	
332	GC-LA-06-54	Review of Hurricane Katrina Activities, St. Bernard Parish, Louisiana	9/28/2006	Request the Parish to amend its documentation for PW 8 to deduct \$2,638,032 for charges ineligible or not applicable.	2	\$2,638,032	
333	GC-LA-06-54	Review of Hurricane Katrina Activities, St. Bernard Parish, Louisiana	9/28/2006	Disallow \$1,098,000 for the percentages added for overhead and profit on cost plus percentage of cost contracts.	5	\$1,098,000	
334	OIG-08-23	Review of FEMA's Use of Proceeds From the Sales of Emergency Housing Unit	2/5/2008	De-obligate all ineligible expenditures for contracts, purchase cards, and travel-related expenses made with 5011SR account funds, and re-obligate the expenditures using appropriate fund sources	1	\$13,500,000	
335	OIG-09-33	The State of California Management of State Homeland Security Program Grants Awarded During FY 2004 through 2006	2/20/2009	We recommend that the Administrator, Federal Emergency Management Agency, require the Director of the California Office of Homeland Security to disallow the \$150,000 of FY 2006 grant funds used to acquire the hospital communications system.	19	\$150,000	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
336	OIG-09-33	The State of California Management of State Homeland Security Program Grants Awarded During FY 2004 through 2006	2/20/2009	We recommend that the Administrator, Federal Emergency Management Agency, require the Director of the California Office of Homeland Security to unless appropriately resolved, disallow the \$1,111,966 used to reimburse a State agency for heightened alert costs	2	\$1,111,966	
337	OIG-09-34	USCG's Management of 2005 Gulf Coast Hurricanes Mission Assignment Funding	3/5/2009	Forward acquired and reimbursed accountable property to FEMA, or process a billing adjustment for the identified accountable property amount of \$212,814.	7	\$212,814	
338	OIG-10-28	Gulf Coast Recovery: FEMA's Management of the Hazard Mitigation Component of the Public Assistance Program	12/10/2009	Require LATRO to disallow \$3,553,676 of questionable obligations resulting from the use of the systems approach.	5	\$3,553,676	
339	OIG-11-10	DHS Financial Assistance to the Association of Community Organizations for Reform Now (ACORN) and Its Affiliates	11/10/2010	We recommend that the Assistant Administrator, Grant Programs Directorate require ACORN Institute to return \$160,797 in unsubstantiated grant expenses.	5	\$160,797	
340	OIG-11-10	DHS Financial Assistance to the Association of Community Organizations for Reform Now (ACORN) and Its Affiliates	11/10/2010	We recommend that the Assistant Administrator, Grant Programs Directorate review documentation for the remaining \$111,046 of grant funds, and if unsupported by appropriate expenses that can be documented, require ACORN Institute to return the funds.	6	\$111,046	
341	OIG-11-104	Review of Costs Invoiced by the City of San Francisco Relating to the Terminal 2 Checked Baggage Screening Project at San Francisco International Airport Under Other Transaction Agreement Number HSTS04-09-H-REC123	8/24/2011	Resolve the \$303,474 of unsupported costs.	1	\$303,474	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
342	OIG-11-112	The State of New Jersey's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	9/26/2011	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director of the New Jersey Office of Homeland Security and Preparedness to strengthen and schedule its on-site monitoring activities throughout the grant performance period to ensure subgrantee compliance with federal requirements, including: • Full and open competition for procurement actions; • Obtaining written approval from Office of Homeland Security and Preparedness prior to awarding sole-source contract procurements; • Ensuring that vehicles are used solely for their authorized purpose; and • Following record retention requirements and properly maintaining records.	3	\$30,839	
343	OIG-11-112	The State of New Jersey's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	9/26/2011	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director of the New Jersey Office of Homeland Security and Preparedness to follow up with subgrantees and take appropriate steps to ensure that: • Required training is provided to deploy federally funded tactical and rescue equipment; • Memorandums of understanding needed to deploy five utility trailers are finalized; • Agreement is reached to deploy a photo identification system; • Frequency licenses are obtained to deploy interoperable communications equipment; and • Computer equipment is assigned or reassigned for use during its useful life.	8		\$585,519

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
344	OIG-11-30	The State of New York's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008	1/13/2011	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director of the New York Office of Homeland Security to disallow any of the \$143,437 claimed that are determined to be in excess of the amounts determined to be reasonable by FEMA.	14	\$143,437	
345	OIG-11-30	The State of New York's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008	1/13/2011	We recommend that the Assistant Administrator, Grant Programs Directorate, require the Director of the New York Office of Homeland Security to conduct a review to determine allowable cost and recover any unreasonable amount (up to \$4.1 million) from the City of New York used to pay for equipment items not purchased in accordance with the grant procurement requirements under the confidential and special expense process.	6	\$4,100,000	
346	OIG-11-60	Ohio Law Enforcement Terrorism Prevention Program Subgrants Fiscal Years 2004-2006	3/23/2011	We recommend that the Assistant Administrator, Grant Programs Directorate request reimbursement of \$1,992,209 from the Ohio Emergency Management Agency for non-payroll expenditures that were unallowable or did not have proper supporting documentation.	1	\$1,992,209	
347	OIG-11-60	Ohio Law Enforcement Terrorism Prevention Program Subgrants Fiscal Years 2004-2006	3/23/2011	We recommend that the Assistant Administrator, Grant Programs Directorate request reimbursement of \$2,851,945 from the Ohio Emergency Management Agency for payroll expenditures that were unallowable or did not have proper supporting documentation.	2	\$2,851,945	

Open and Unimplemented Recommendations with Monetary Values as of 12/29/2011

	Report No.	Report Title	Date Issued	Recommendation	Rec. No.	Total Questioned Cost	Funds Put To Better Use
348	OIG-11-84	Assessment of FEMA's Fraud Prevention Efforts	5/19/2011	Administrator, FEMA: Ensure that the process to recoup \$643 million in potentially improper Individuals and Households Program payments continues until all cases are resolved.	8	\$643,000,000	
349	W-08-02	Audit of Wellton-Mohawk Irrigation and Drainage District, Wellton, AZ	1/14/2002	Disallow \$5,143,679 on questioned costs	1	\$5,143,679	
				Total Monetary Values:		\$1,190,489,633	\$39,788,417



Homeland Security

Enclosure III

Most Important Open and Unimplemented Recommendations Issued by DHS Office of Inspector General (as of 12/29/2011)

Report/Synopsis of Recommendation <i>(Please refer to OIG's web link for the report in its entirety)</i>	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
OIG Report #OIG-10-95 http://www.oig.dhs.gov/assets/Mgmt/OIG_10-95_Jun10.pdf DHS Needs to Address Challenges to Its Financial Systems Consolidation Initiative We recommend that the Deputy Chief Financial Officer: 1. Finalize all planning documents for the Transformation and Systems Consolidation (TASC) initiative in accordance with DHS Acquisition Directive 102-01 and Acquisition Instruction / Guidebook 102-01-001. 2. Develop a Life Cycle Cost Estimate that includes all project costs. 3. Develop a staffing plan for the TASC initiative that includes certifications, qualifications, and work experience levels of all program staff required to manage a project of this size and complexity. 4. Establish an independent verification and validation function that is independent of the TASC program office. 5. Ensure that the Office of the Chief Information Officer (OCIO) has sufficient involvement in the TASC initiative to fulfill its oversight role under DHS MD 0007.1.	Open	Agreed	Not determined during the audit	Unknown The project is currently on hold as the Government Accountability Office sided with a protest from one of the vendors not selected for the contract.

Report/Synopsis of Recommendation (Please refer to OIG's web link for the report in its entirety)	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
OIG Report #OIG-07-23 http://www.oig.dhs.gov/assets/Mgmt/OIG_07-23_Jan07.pdf Acquisition of the National Security Cutter, United States Coast Guard Recommendation #6: The Chief Procurement Officer, DHS, in coordination with the Department's Office of General Counsel should ensure that all future department contracts, including those governing the Deepwater acquisition, contain terms and conditions that clearly stipulate the DHS/OIG's right of unfettered access to contract and subcontract documents and personnel, including private, confidential interviews, information, inter-office correspondence, and pre-decisional documentation.	Open and Unresolved	Disagreed	\$0	Unknown Until this recommendation is resolved, U.S. Coast Guard (USCG) contractors can continue to impede the OIG's ability to provide oversight of the USCG's multi-billion dollar, multi-year Deepwater Program acquisition initiatives.

Report/Synopsis of Recommendation (Please refer to OIG's web link for the report in its entirety)	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
<p>OIG Report #OIG-10-26 http://www.oig.dhs.gov/assets/Mgmt/OIG_10-26_Dec09.pdf</p> <p>Assessment of FEMA's Public Assistance Program Policies and Procedures</p> <p>Recommendation #1: Establish a complete set of standards for achieving timeliness in the appeals process and adhere consistently to those standards previously established.</p>	Open and Unresolved	Disagreed	\$0	<p>Unknown</p> <p>FEMA officials acknowledged that: (1) there are delays in meeting the timeframes stipulated in regulation; and (2) that current regulations do not contain a timeframe for applicants to submit additional information to support their appeal. However, FEMA officials indicated that: (1) they do not believe that the lack of these additional timeframes has contributed in any material way to FEMA officials' delay in responding to appeals within established regulatory timeframes; (2) FEMA leadership does not plan to take action to establish timeframes in the appeals process beyond what is currently articulated in regulation; and (3) delays have been addressed through the application of additional staff resources and improvements in the processing of appeals.</p> <p>We do not consider FEMA official's explanation for not providing a corrective action plan sufficient to resolve and close this recommendation. Data derived from our audit suggest that additional standards for achieving timeliness in the appeals process are necessary to maximize the efficiency of the Program. We see no significant drawbacks for FEMA leadership to establish, and adhere to, a complete set of standards.</p>

Report/Synopsis of Recommendation (Please refer to OIG's web link for the report in its entirety)	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
OIG Report# OIG-11-69 http://www.oig.dhs.gov/assets/%5CMgmt%5COIG_11-69_Apr11.pdf Federal Emergency Management Agency Faces Challenges in Modernizing Information Technology Recommendation #5: The Chief Information Officer (CIO), FEMA obtain agency-wide IT investment review authority to ensure that all IT initiatives and systems development efforts align with FEMA's mission.	Open	Agreed	0	Unknown FEMA provided a formal update on October 31, 2011. FEMA leadership stated that they will continue to enforce FEMA OCIO approval of information technology acquisitions. To fully address this recommendation, however, we encouraged FEMA to establish a formalized policy and governance mechanism to ensure the CIO has agency-wide investment review authority.
OIG Report # OIG-11-117 http://www.oig.dhs.gov/assets/Mgmt/OIG_r_11-117_Sep11.pdf Review of the Department of Homeland security's Capability to Share Cyber Threat Information (Redacted) Recommendation #2: Improve communication with the National Cybersecurity Communications and Integration Center (NCCIC) and the U.S. Computer Readiness Emergency Team's (US-CERT) partners and customers to address their concerns and needs regarding cyber threat information, products, and mitigation strategies.	Open	Agreed	0	Unknown The National Protection and Programs Directorate (NPPD) agreed with the recommendation and provided a status update on September 16, 2011. NPPD planned to address communication challenges and the need for increased information sharing with its partners and customers. Specifically, it plans to prepare a white paper on its information sharing programs, complete partnership agreements, and create an information sharing framework with these partners. In addition, NPPD will take steps to define its information sharing roles, responsibilities, and communication with its partners. NPPD did not provide an implementation date.

Report/Synopsis of Recommendation (Please refer to OIG's web link for the report in its entirety)	Status	Management Agreed or Disagreed	Cost Savings, if applicable	Anticipated Implementation
<p>OIG Report #OIG-5-52 http://www.oig.dhs.gov/assets/Mgmt/OIG_05-52_Sep05.pdf</p> <p>Transportation Security Administration's Procedures For Law Enforcement Officers Carrying Weapons On Board Commercial Aircraft (Unclassified Summary)</p> <p>Recommendation: Transportation Security Administration (TSA) expedite the selection of the uniform biometric credential to be used, develop and implement a comprehensive plan of action that identifies the work to be completed, milestone completion dates, project cost, and funding.</p>	Open	Agreed	\$0	<p>Unknown</p> <p>TSA is still documenting requirements in order to leverage the biometric capabilities of HSPD-12 credentials to support identity verification at the screening checkpoint. TSA plans to use these requirements to generate robust cost estimates and perform an analysis of alternatives.</p> <p>Since fiscal year 2005, DHS OIG has re-issued this recommendation to TSA in two additional reports: OIG-09-99 (Rec. #1) and OIG-08-90 (Rec. #2). For tracking purposes, we combined the recommendations and will follow the agency as it pursues advanced technologies - mandated by the <i>Intelligence Reform and Terrorism Prevention Act of 2004</i> and establishes a uniform law enforcement travel credential incorporating biometric identification.</p>
<p>OIG Report #OIG-11-84 http://www.oig.dhs.gov/assets/Mgmt/OIG_11-84_May11.pdf</p> <p>Assessment of FEMA's Fraud Prevention Efforts</p> <p>Recommendation #8: Administrator, FEMA, ensure that the process to recoup \$643 million in potentially improper Individuals and Households Program payments continues until all cases are resolved.</p>	Open	Agreed	\$643 million	<p>Unknown</p> <p>We will seek periodic progress reports on the status of the recoupment process and will close this recommendation when FEMA has made significant progress toward resolving the approximately 167,000 cases.</p>