Check report: DHS Complied with the Payment Integrity Information Act and Took Steps to Prevent and Reduce Improper Payments in FY 2025 (OIG-26-39)

We added tags to the U.S. Department of Homeland Security Office of Inspector General's PDF `oig-26-39-dhs-piia-fy2025.pdf` (18 pages) so that screen readers can follow its headings, reading order, tables and images. This report shows what we changed, what we checked, and what someone on your side should still check.

At a glance

Results for this file

Check	Result
How the pages look	**Unchanged.** Every page looks exactly as it did: 18 of 18 pages, 0 changed pixels. See each page
Validator (veraPDF)	**Passed** the machine-checkable PDF/UA-1 rules: 0 failed checks (before tagging it failed 1 rule). It does not check whether image descriptions are right. What this means
Images and their descriptions	3 images described. Each is shown below next to its description; we checked that each description is attached to the right picture. Compare them Marked as decoration, not read aloud: The Office of Inspector General seal in the header of pages 2 to 11 and 15 to 17 (page 2); The handwritten signature stroke beside the digital-signature stamp, drawn as shapes in the file (page 12); The back-cover background: blue and red bands, a light backdrop and the Office of Inspector General seal (page 18). Why
Tables	3 tables, with each value tied to its header. See the headers
Reading order	169 items, 24 headings. Read it in order
Header and footer text	Read aloud once where it first appears, or already in the text. Details
Still for your staff	Look at the images and their descriptions, skim the reading order, and listen with a screen reader if you have one. We did not test with a screen reader. What to check

What we changed

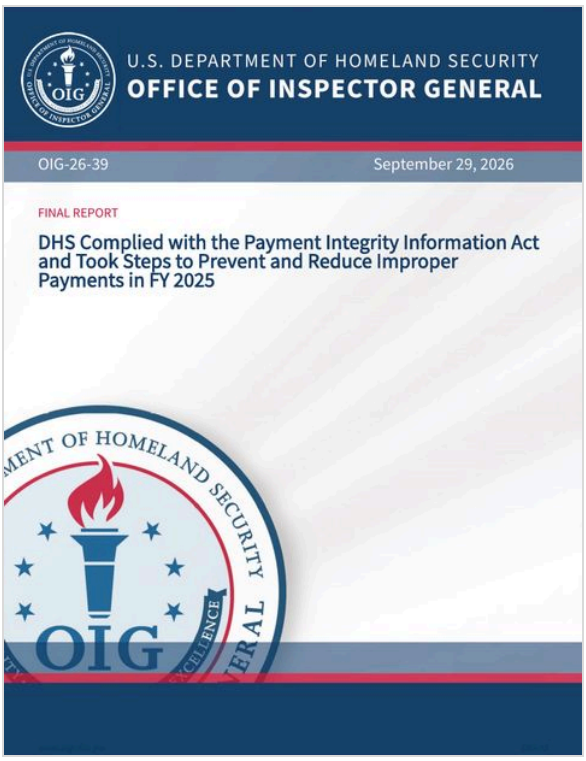
- Replaced the existing tags with a full set of tags: 24 headings, 99 paragraphs, 40 list items, 3 described images, 3 tables.
- Set the title a screen reader announces: “DHS Complied with the Payment Integrity Information Act and Took Steps to Prevent and Reduce Improper Payments in FY 2025 (OIG-26-39, U.S. Department of Homeland Security, Office of Inspector General, September 29, 2026)” (it was “DHS Complied with the

Payment Integrity Information Act of 2019 and Made Advancements in its Efforts to Prevent and Reduce Improper Payments in FY 2025”).

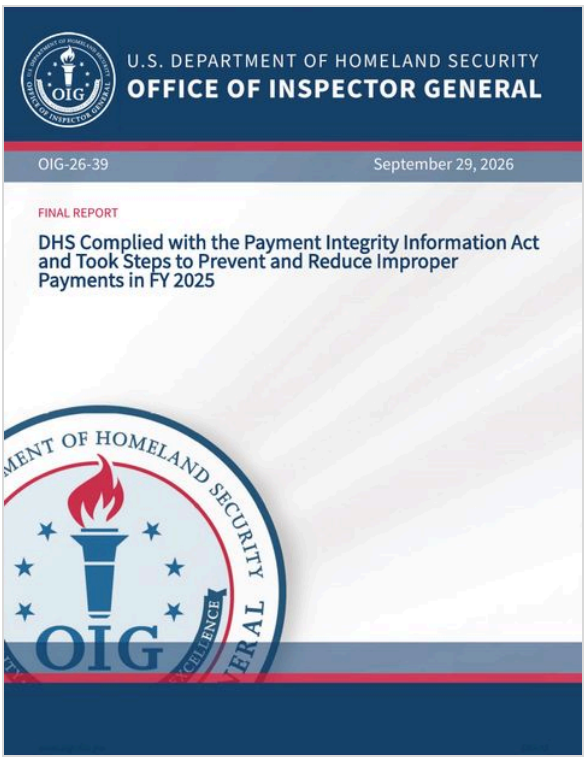
- Set the language to en-US (it was en).
- Marked page decoration, running headers, footers and page numbers so a screen reader skips them (81 items across the file; see header and footer text).
- Nothing else. We did not change the wording, the layout, the colours or anything you can see.

Page unchanged

We drew every page of your original and of the tagged file at 100 dots per inch and compared them pixel by pixel. A changed pixel is any pixel whose colour differs at all.

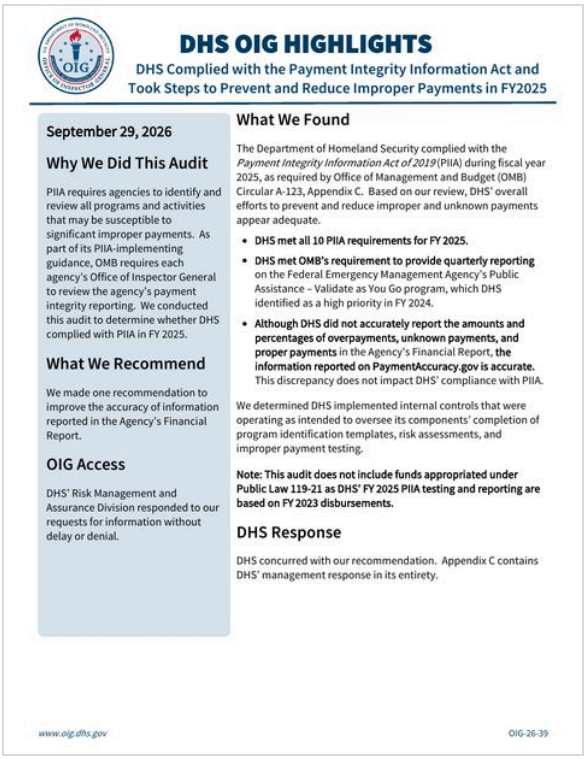


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DHS OIG HIGHLIGHTS

DHS Complied with the Payment Integrity Information Act and Took Steps to Prevent and Reduce Improper Payments in FY2025

September 29, 2026

Why We Did This Audit

PIIA requires agencies to identify and review all programs and activities that may be susceptible to significant improper payments. As part of its PIIA-implementing guidance, OMB requires each agency's Office of Inspector General to review the agency's payment integrity reporting. We conducted this audit to determine whether DHS complied with PIIA in FY 2025.

What We Recommend

We made one recommendation to improve the accuracy of information reported in the Agency's Financial Report.

OIG Access

DHS' Risk Management and Assurance Division responded to our requests for information without delay or denial.

What We Found

The Department of Homeland Security complied with the *Payment Integrity Information Act of 2019* (PIIA) during fiscal year 2025, as required by Office of Management and Budget (OMB) Circular A-123, Appendix C. Based on our review, DHS' overall efforts to prevent and reduce improper and unknown payments appear adequate.

- **DHS met all 10 PIIA requirements for FY 2025.**
- **DHS met OMB's requirement to provide quarterly reporting** on the Federal Emergency Management Agency's Public Assistance – Validate as You Go program, which DHS identified as a high priority in FY 2024.
- **Although DHS did not accurately report the amounts and percentages of overpayments, unknown payments, and proper payments** in the Agency's Financial Report, **the information reported on PaymentAccuracy.gov is accurate.** This discrepancy does not impact DHS' compliance with PIIA.

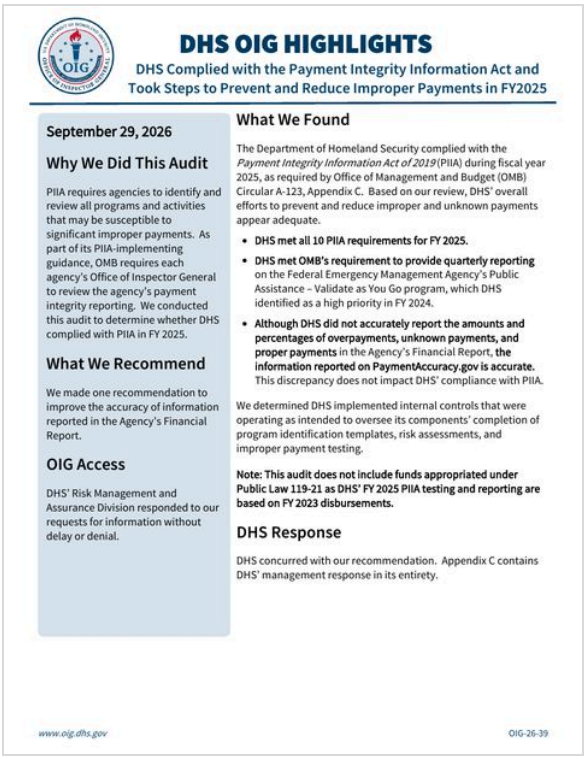
We determined DHS implemented internal controls that were operating as intended to oversee its components' completion of program identification templates, risk assessments, and improper payment testing.

Note: This audit does not include funds appropriated under Public Law 119-21 as DHS' FY 2025 PIIA testing and reporting are based on FY 2023 disbursements.

DHS Response

DHS concurred with our recommendation. Appendix C contains DHS' management response in its entirety.

Original



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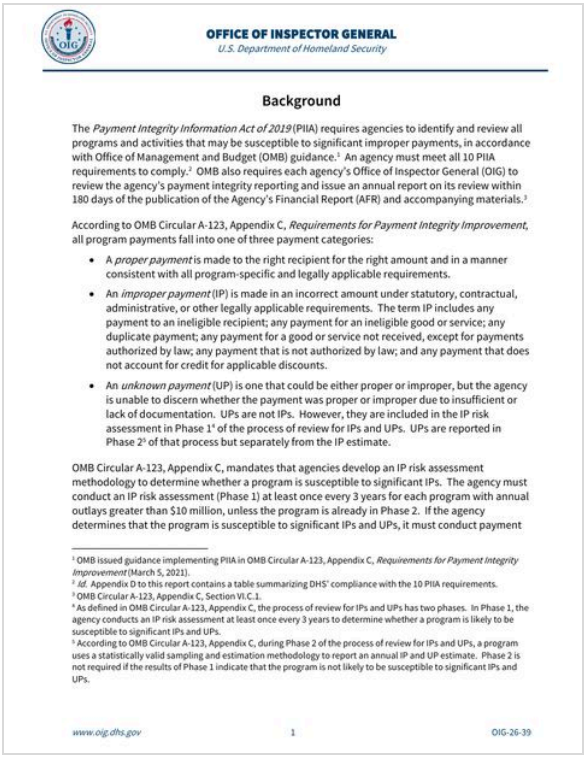
DHS Response

DHS concurred with our recommendation. Appendix C contains DHS' management response in its entirety.

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Background

The *Payment Integrity Information Act of 2019* (PIIA) requires agencies to identify and review all programs and activities that may be susceptible to significant improper payments, in accordance with Office of Management and Budget (OMB) guidance.[1] An agency must meet all 10 PIIA requirements to comply.[2] OMB also requires each agency's Office of Inspector General (OIG) to review the agency's payment integrity reporting and issue an annual report on its review within 180 days of the publication of the Agency's Financial Report (AFR) and accompanying materials.[3]

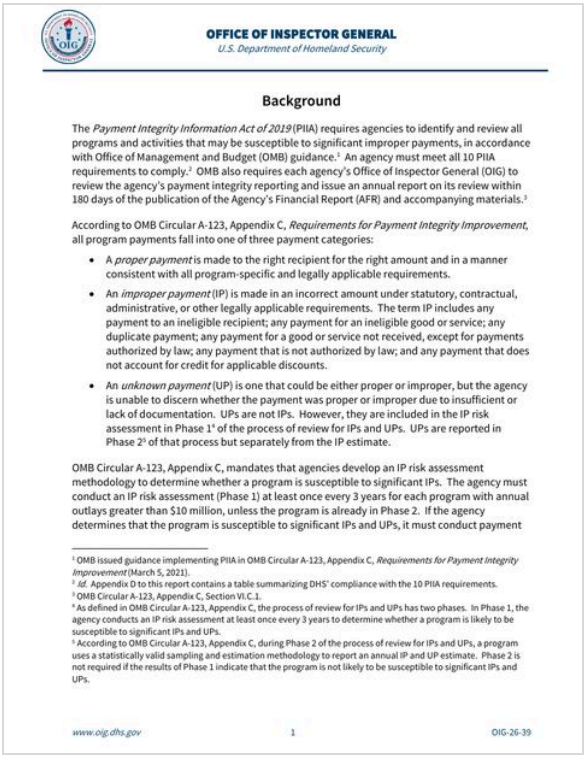
According to OMB Circular A-123, Appendix C, *Requirements for Payment Integrity Improvement*, all program payments fall into one of three payment categories:

- A *proper payment* is made to the right recipient for the right amount and in a manner consistent with all program-specific and legally applicable requirements.
- An *improper payment* (IP) is made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. The term IP includes any payment to an ineligible recipient; any payment for an ineligible good or service; any duplicate payment; any payment for a good or service not received, except for payments authorized by law; any payment that is not authorized by law; and any payment that does not account for credit for applicable discounts.
- An *unknown payment* (UP) is one that could be either proper or improper, but the agency is unable to discern whether the payment was proper or improper due to insufficient or lack of documentation. UPs are not IPs. However, they are included in the IP risk assessment in Phase 1[4] of the process of review for IPs and UPs. UPs are reported in Phase 2[5] of that process but separately from the IP estimate.

OMB Circular A-123, Appendix C, mandates that agencies develop an IP risk assessment methodology to determine whether a program is susceptible to significant IPs. The agency must conduct an IP risk assessment (Phase 1) at least once every 3 years for each program with annual outlays greater than $10 million, unless the program is already in Phase 2. If the agency determines that the program is susceptible to significant IPs and UPs, it must conduct payment

[1] OMB issued guidance implementing PIIA in OMB Circular A-123, Appendix C, *Requirements for Payment Integrity Improvement* (March 5, 2021).
[2] *Id.* Appendix D to this report contains a table summarizing DHS' compliance with the 10 PIIA requirements.
[3] OMB Circular A-123, Appendix C, Section VI.C.1.
[4] As defined in OMB Circular A-123, Appendix C, the process of review for IPs and UPs has two phases. In Phase 1, the agency conducts an IP risk assessment at least once every 3 years to determine whether a program is likely to be susceptible to significant IPs and UPs.
[5] According to OMB Circular A-123, Appendix C, during Phase 2 of the process of review for IPs and UPs, a program uses a statistically valid sampling and estimation methodology to report an annual IP and UP estimate. Phase 2 is not required if the results of Phase 1 indicate that the program is not likely to be susceptible to significant IPs and UPs.

Original



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U.S. Department of Homeland Security

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integrity testing (Phase 2) and produce a statistically valid and accurate estimate of IPs and UPs given the program's characteristics. If the agency estimates that the combined IPs and UPs will exceed the statutory threshold[6] for any program, it must implement and annually report on a corrective action plan for reducing such payments and preventing them in the future. In addition, the agency must publish any applicable payment integrity information in its AFR and accompanying materials.

The Risk Management and Assurance Division (RM&A) within the Department of Homeland Security's Office of the Chief Financial Officer supports the Department's efforts to identify, reduce, report, and recoup IPs. RM&A coordinates with DHS components and provides guidance to ensure they meet OMB requirements. RM&A's oversight includes the review and approval of all components' IP packages (i.e., disbursements, preliminary and comprehensive risk assessments, and supporting documentation). Additionally, RM&A conducts independent reviews of component payment testing by requesting payment documentation and retesting selected payments.

According to RM&A's *Improper Payments Reduction Guidebook*, Version 1.7, dated March 2024, due to the burden of testing and reporting of programs related solely to disaster supplemental appropriation disbursements, DHS reports its IP and UP estimates for applicable programs 2 years in arrears. Therefore, reporting was based on fiscal year 2023 disbursement activity for all three disaster supplemental programs in Phase 2 and reporting a statistically valid estimate in FY 2025. All other DHS programs in Phase 1 utilized FY 2024 disbursement activity to execute the IP risk assessments.

This audit does not include funds appropriated under Public Law 119-21 as DHS' FY 2025 PIIA testing and reporting are based on FY 2023 disbursements.

In FY 2025, DHS had 176 programs applicable for tracking and reporting to OMB; 96 of those programs exceeded $10 million in annual outlays. DHS completed a comprehensive risk assessment for 63 programs, which accounted for $43.9 billion of DHS' $97.9 billion total disbursement. Of the 176 programs, DHS conducted payment integrity testing for three programs that were deemed susceptible to significant IPs and UPs. These three programs' FY 2023 outlays totaled $21.6 billion, and the programs reported a statistically valid estimate of IPs and UPs in the FY 2025 AFR. Table 1 shows DHS' IP testing results.

[6] OMB Circular A-123, Appendix C, defines the statutory threshold as either $100 million, or both 1.5 percent of program outlays and $10 million of all program payments, made during the fiscal year.

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Table 1. DHS FY 2025 Program IP Testing Results

DHS Program Name	Outlays[7] ($M)	IP + UP ($M)	IP + UP (%)	Reduction Target (%)
Federal Emergency Management Agency (FEMA) Funeral Assistance	$301.49	$12.99	4.31%	4.00%
FEMA Public Assistance – Validate as You Go (VAYGo)	$21,313.03	$260.48	1.22%	1.50%
U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds	$16.00	$.04	.23%[8]	N/A
Total Outlays	$21,630.52	—	—	—

Source: DHS' FY 2025 AFR
N/A – DHS did not report a reduction target for this program in the FY 2025 AFR as it was not considered fully baselined.[9]
— No data

We conducted this audit to determine whether DHS complied with PIIA in FY 2025. We also evaluated DHS' efforts to prevent and reduce IPs and UPs.

[7] Testing for FEMA's Funeral Assistance program; FEMA's Public Assistance – VAYGo program; and ICE's Procurement, Construction, and Improvements – Disaster Supplemental Funds program for the FY 2025 reporting period consisted of payments made in FY 2023.
[8] DHS's testing based upon its Census Measurement Plan resulted in .23% IP/UP rate – based on $37,376 IP/UP and $15,999,217 Disbursement Population ($37,376/$15,999,217 = .23%).
[9] OMB Circular A-123, Appendix C, defines a baseline as a starting point or the benchmark against which future progress can be assessed or comparisons made. If a program has a 24-month reporting cycle where no significant changes occur in the Sampling and Estimation Methodology Plan, the program will most likely be considered to have established a baseline.

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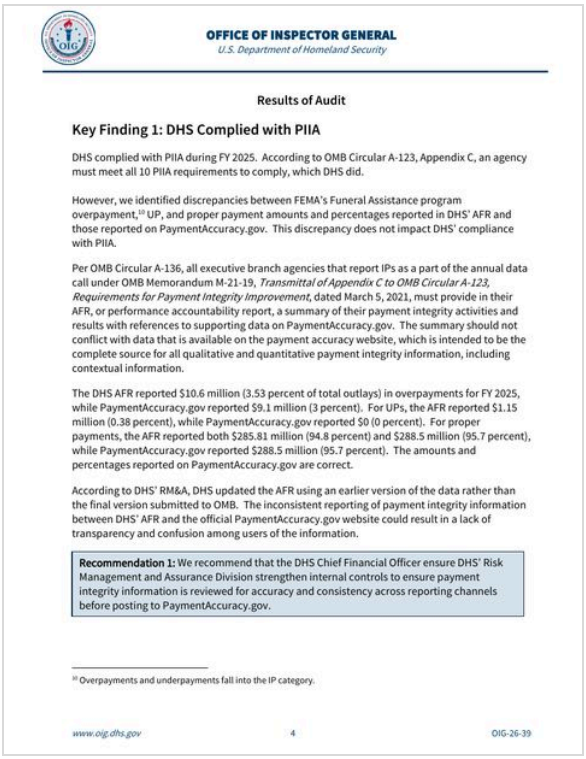
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Results of Audit

Key Finding 1: DHS Complied with PIIA

DHS complied with PIIA during FY 2025. According to OMB Circular A-123, Appendix C, an agency must meet all 10 PIIA requirements to comply, which DHS did.

However, we identified discrepancies between FEMA's Funeral Assistance program overpayment,[10] UP, and proper payment amounts and percentages reported in DHS' AFR and those reported on PaymentAccuracy.gov. This discrepancy does not impact DHS' compliance with PIIA.

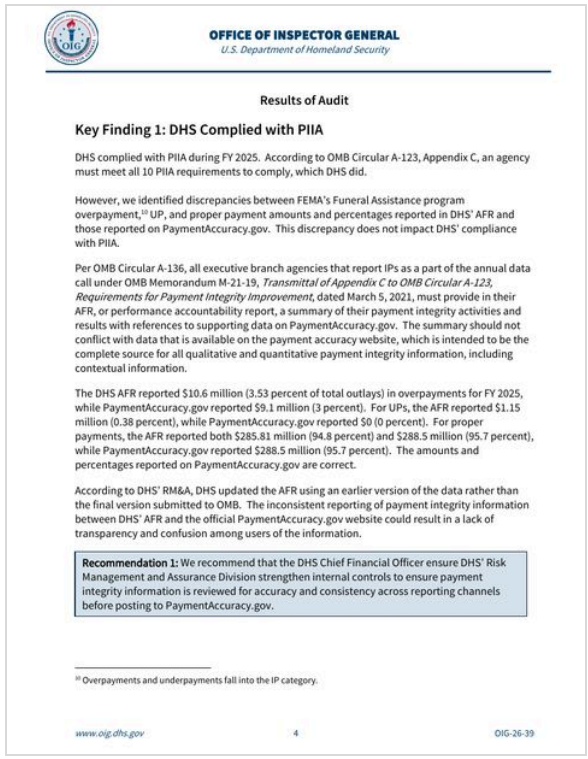
Per OMB Circular A-136, all executive branch agencies that report IPs as a part of the annual data call under OMB Memorandum M-21-19, *Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement*, dated March 5, 2021, must provide in their AFR, or performance accountability report, a summary of their payment integrity activities and results with references to supporting data on PaymentAccuracy.gov. The summary should not conflict with data that is available on the payment accuracy website, which is intended to be the complete source for all qualitative and quantitative payment integrity information, including contextual information.

The DHS AFR reported $10.6 million (3.53 percent of total outlays) in overpayments for FY 2025, while PaymentAccuracy.gov reported $9.1 million (3 percent). For UPs, the AFR reported $1.15 million (0.38 percent), while PaymentAccuracy.gov reported $0 (0 percent). For proper payments, the AFR reported both $285.81 million (94.8 percent) and $288.5 million (95.7 percent), while PaymentAccuracy.gov reported $288.5 million (95.7 percent). The amounts and percentages reported on PaymentAccuracy.gov are correct.

According to DHS' RM&A, DHS updated the AFR using an earlier version of the data rather than the final version submitted to OMB. The inconsistent reporting of payment integrity information between DHS' AFR and the official PaymentAccuracy.gov website could result in a lack of transparency and confusion among users of the information.

Recommendation 1: We recommend that the DHS Chief Financial Officer ensure DHS' Risk Management and Assurance Division strengthen internal controls to ensure payment integrity information is reviewed for accuracy and consistency across reporting channels before posting to PaymentAccuracy.gov.

[10] Overpayments and underpayments fall into the IP category.



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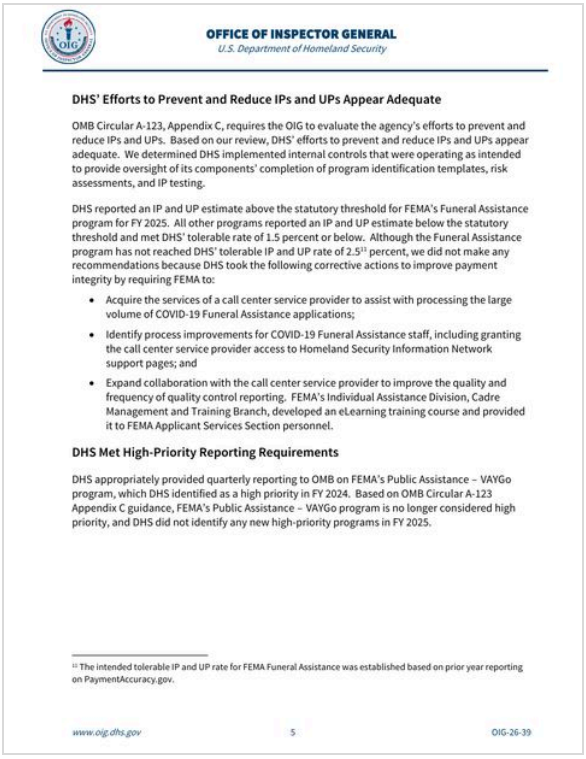
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DHS' Efforts to Prevent and Reduce IPs and UPs Appear Adequate

OMB Circular A-123, Appendix C, requires the OIG to evaluate the agency's efforts to prevent and reduce IPs and UPs. Based on our review, DHS' efforts to prevent and reduce IPs and UPs appear adequate. We determined DHS implemented internal controls that were operating as intended to provide oversight of its components' completion of program identification templates, risk assessments, and IP testing.

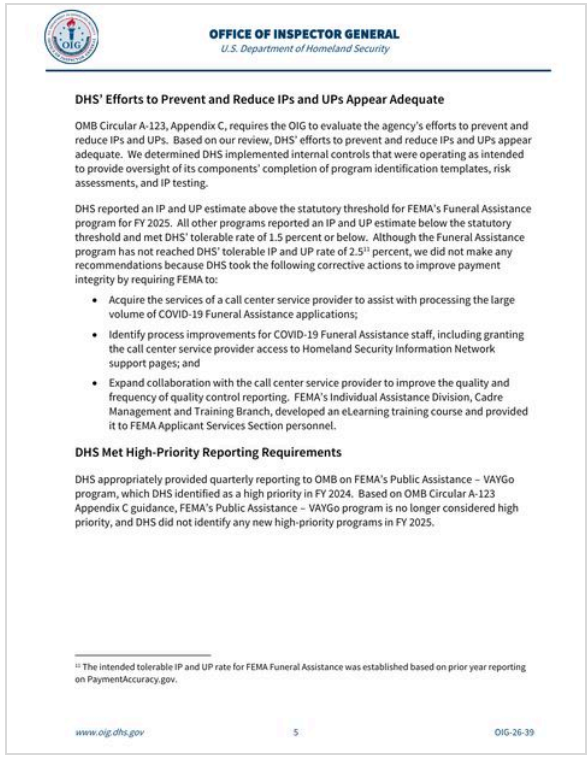
DHS reported an IP and UP estimate above the statutory threshold for FEMA's Funeral Assistance program for FY 2025. All other programs reported an IP and UP estimate below the statutory threshold and met DHS' tolerable rate of 1.5 percent or below. Although the Funeral Assistance program has not reached DHS' tolerable IP and UP rate of 2.5[11] percent, we did not make any recommendations because DHS took the following corrective actions to improve payment integrity by requiring FEMA to:

- Acquire the services of a call center service provider to assist with processing the large volume of COVID-19 Funeral Assistance applications;
- Identify process improvements for COVID-19 Funeral Assistance staff, including granting the call center service provider access to Homeland Security Information Network support pages; and
- Expand collaboration with the call center service provider to improve the quality and frequency of quality control reporting. FEMA's Individual Assistance Division, Cadre Management and Training Branch, developed an eLearning training course and provided it to FEMA Applicant Services Section personnel.

DHS Met High-Priority Reporting Requirements

DHS appropriately provided quarterly reporting to OMB on FEMA's Public Assistance – VAYGo program, which DHS identified as a high priority in FY 2024. Based on OMB Circular A-123 Appendix C guidance, FEMA's Public Assistance – VAYGo program is no longer considered high priority, and DHS did not identify any new high-priority programs in FY 2025.

[11] The intended tolerable IP and UP rate for FEMA Funeral Assistance was established based on prior year reporting on PaymentAccuracy.gov.



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DHS' Efforts to Prevent and Reduce IPs and UPs Appear Adequate

OMB Circular A-123, Appendix C, requires the OIG to evaluate the agency's efforts to prevent and reduce IPs and UPs. Based on our review, DHS' efforts to prevent and reduce IPs and UPs appear adequate. We determined DHS implemented internal controls that were operating as intended to provide oversight of its components' completion of program identification templates, risk assessments, and IP testing.

DHS reported an IP and UP estimate above the statutory threshold for FEMA's Funeral Assistance program for FY 2025. All other programs reported an IP and UP estimate below the statutory threshold and met DHS' tolerable rate of 1.5 percent or below. Although the Funeral Assistance program has not reached DHS' tolerable IP and UP rate of 2.5[11] percent, we did not make any recommendations because DHS took the following corrective actions to improve payment integrity by requiring FEMA to:

- Acquire the services of a call center service provider to assist with processing the large volume of COVID-19 Funeral Assistance applications;
- Identify process improvements for COVID-19 Funeral Assistance staff, including granting the call center service provider access to Homeland Security Information Network support pages; and
- Expand collaboration with the call center service provider to improve the quality and frequency of quality control reporting. FEMA's Individual Assistance Division, Cadre Management and Training Branch, developed an eLearning training course and provided it to FEMA Applicant Services Section personnel.

DHS Met High-Priority Reporting Requirements

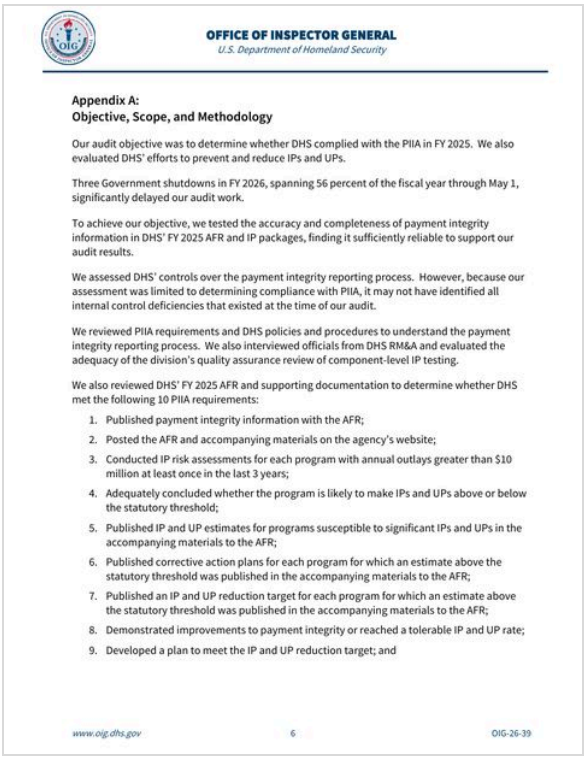
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Appendix A:
Objective, Scope, and Methodology

Our audit objective was to determine whether DHS complied with the PIIA in FY 2025. We also evaluated DHS' efforts to prevent and reduce IPs and UPs.

Three Government shutdowns in FY 2026, spanning 56 percent of the fiscal year through May 1, significantly delayed our audit work.

To achieve our objective, we tested the accuracy and completeness of payment integrity information in DHS' FY 2025 AFR and IP packages, finding it sufficiently reliable to support our audit results.

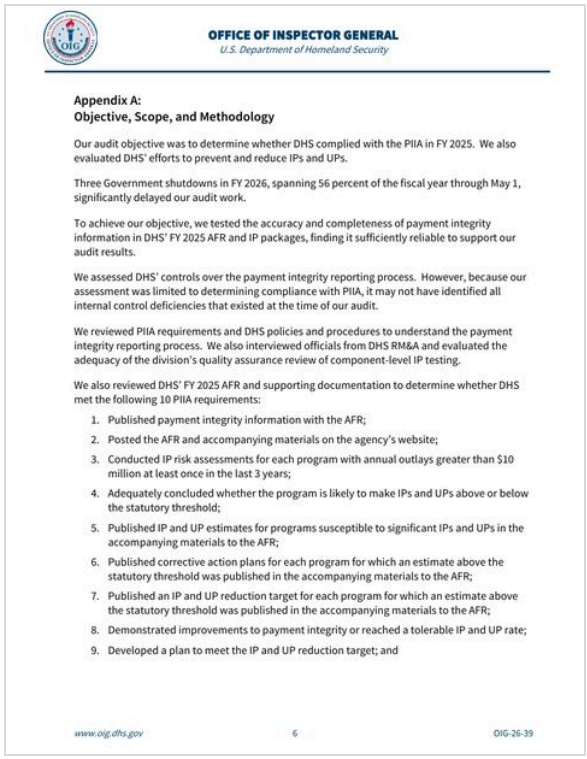
We assessed DHS' controls over the payment integrity reporting process. However, because our assessment was limited to determining compliance with PIIA, it may not have identified all internal control deficiencies that existed at the time of our audit.

We reviewed PIIA requirements and DHS policies and procedures to understand the payment integrity reporting process. We also interviewed officials from DHS RM&A and evaluated the adequacy of the division's quality assurance review of component-level IP testing.

We also reviewed DHS' FY 2025 AFR and supporting documentation to determine whether DHS met the following 10 PIIA requirements:

1. Published payment integrity information with the AFR;
2. Posted the AFR and accompanying materials on the agency's website;
3. Conducted IP risk assessments for each program with annual outlays greater than $10 million at least once in the last 3 years;
4. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold;
5. Published IP and UP estimates for programs susceptible to significant IPs and UPs in the accompanying materials to the AFR;
6. Published corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the AFR;
7. Published an IP and UP reduction target for each program for which an estimate above the statutory threshold was published in the accompanying materials to the AFR;
8. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate;
9. Developed a plan to meet the IP and UP reduction target; and

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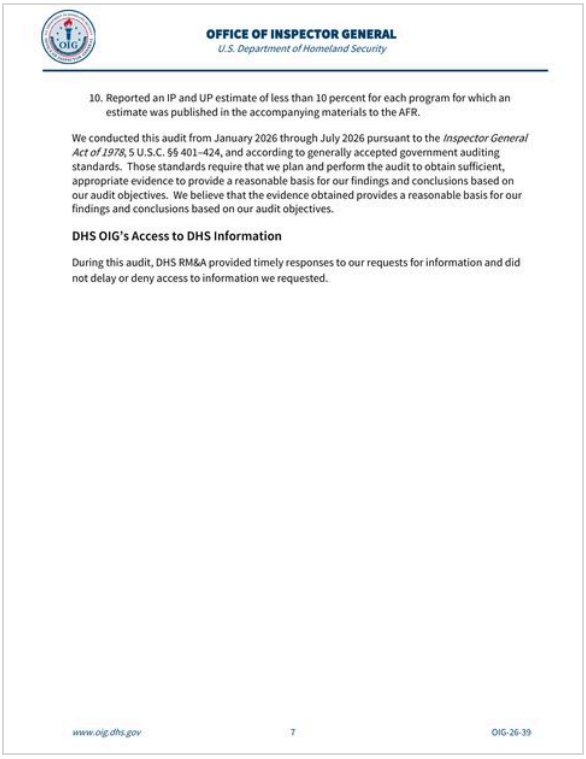
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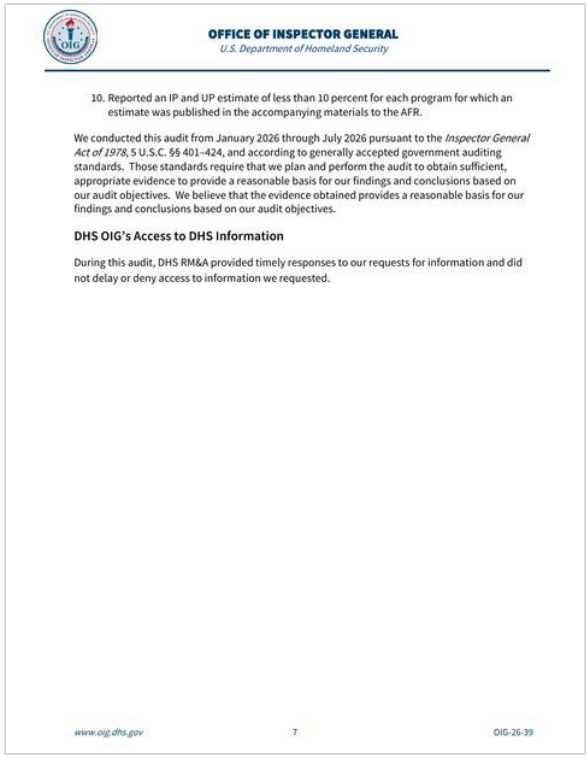
10. Reported an IP and UP estimate of less than 10 percent for each program for which an estimate was published in the accompanying materials to the AFR.

We conducted this audit from January 2026 through July 2026 pursuant to the *Inspector General Act of 1978*, 5 U.S.C. §§ 401–424, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

DHS OIG's Access to DHS Information

During this audit, DHS RM&A provided timely responses to our requests for information and did not delay or deny access to information we requested.

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U.S. Department of Homeland Security

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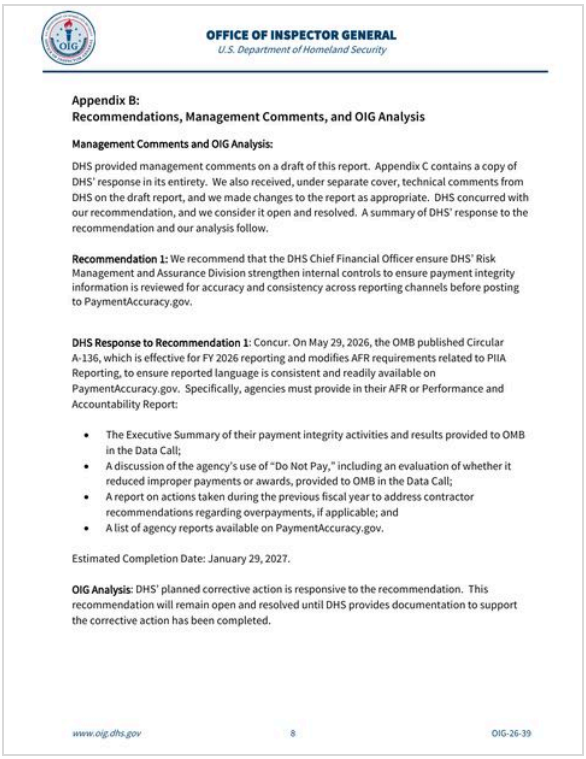
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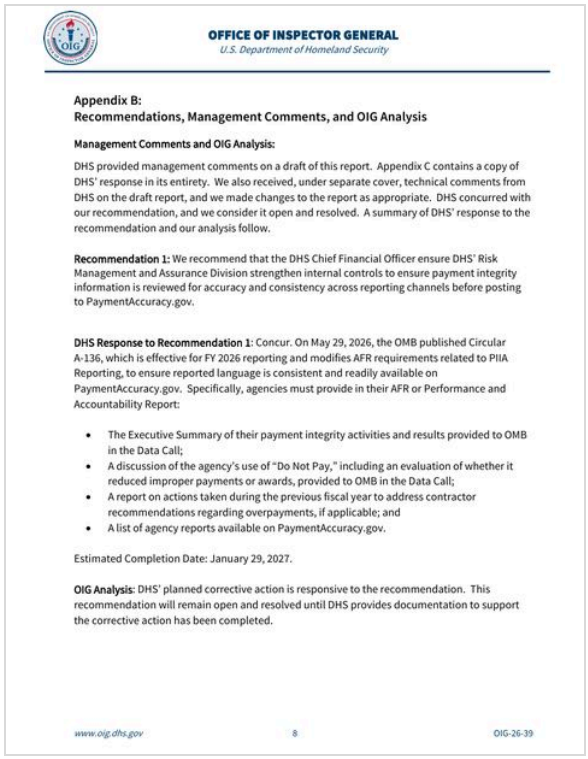
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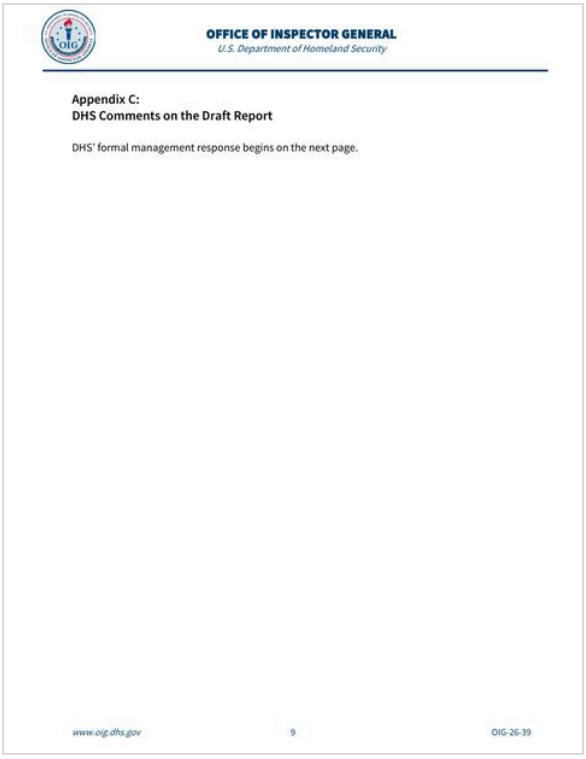


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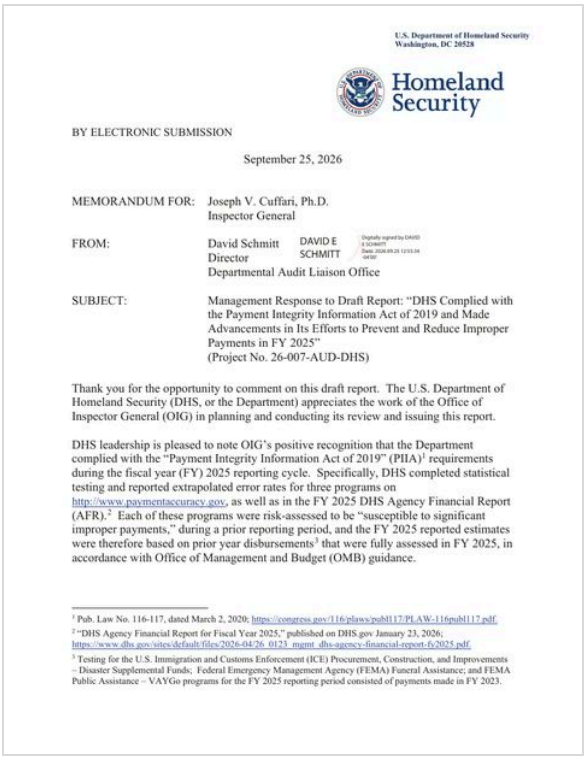


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U.S. Department of Homeland Security
Washington, DC 20528

Homeland Security

BY ELECTRONIC SUBMISSION

September 25, 2026

MEMORANDUM FOR: Joseph V. Cuffari, Ph.D.
Inspector General

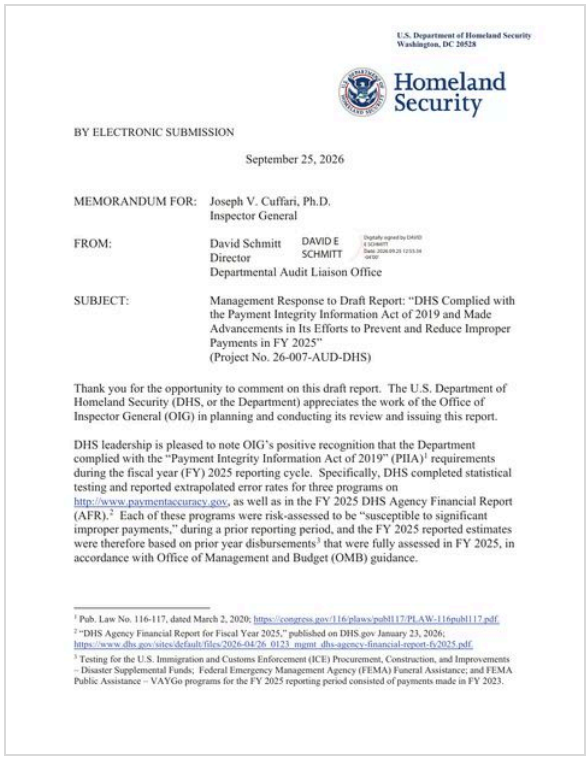
FROM: David Schmitt
Director
Departmental Audit Liaison Office
DAVID E SCHMITT

SUBJECT: Management Response to Draft Report: "DHS Complied with the Payment Integrity Information Act of 2019 and Made Advancements in Its Efforts to Prevent and Reduce Improper Payments in FY 2025"
(Project No. 26-007-AUD-DHS)

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS, or the Department) appreciates the work of the Office of Inspector General (OIG) in planning and conducting its review and issuing this report.

DHS leadership is pleased to note OIG's positive recognition that the Department complied with the "Payment Integrity Information Act of 2019" (PIIA)[1] requirements during the fiscal year (FY) 2025 reporting cycle. Specifically, DHS completed statistical testing and reported extrapolated error rates for three programs on http://www.paymentaccuracy.gov, as well as in the FY 2025 DHS Agency Financial Report (AFR).[2] Each of these programs were risk-assessed to be "susceptible to significant improper payments," during a prior reporting period, and the FY 2025 reported estimates were therefore based on prior year disbursements[3] that were fully assessed in FY 2025, in accordance with Office of Management and Budget (OMB) guidance.

[1] Pub. Law No. 116-117, dated March 2, 2020; https://congress.gov/116/plaws/publ117/PLAW-116publ117.pdf.
[2] "DHS Agency Financial Report for Fiscal Year 2025," published on DHS.gov January 23, 2026; https://www.dhs.gov/sites/default/files/2026-04/26_0123_mgmt_dhs-agency-financial-report-fy2025.pdf.
[3] Testing for the U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds; Federal Emergency Management Agency (FEMA) Funeral Assistance; and FEMA Public Assistance – VAYGo programs for the FY 2025 reporting period consisted of payments made in FY 2023.



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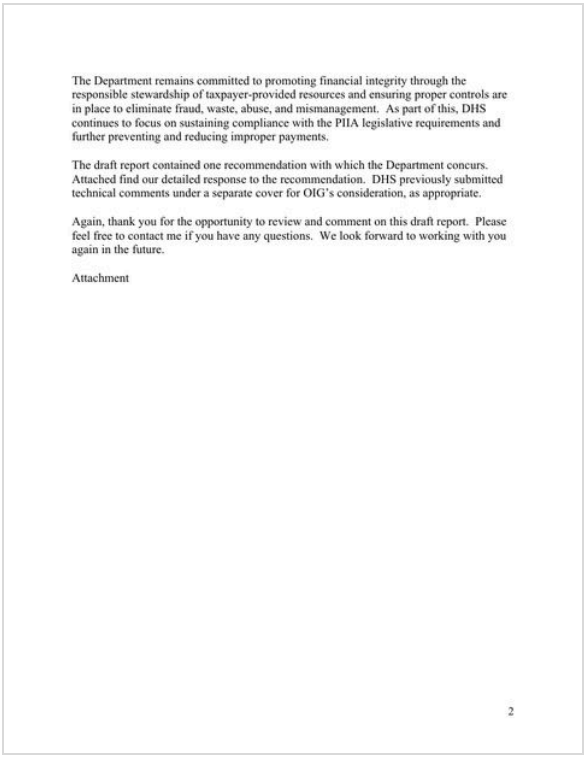
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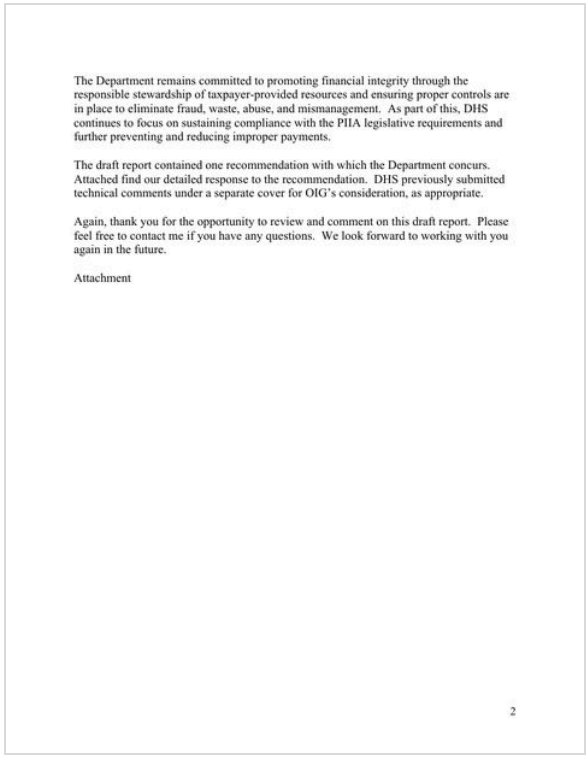


The Department remains committed to promoting financial integrity through the responsible stewardship of taxpayer-provided resources and ensuring proper controls are in place to eliminate fraud, waste, abuse, and mismanagement. As part of this, DHS continues to focus on sustaining compliance with the PIIA legislative requirements and further preventing and reducing improper payments.

The draft report contained one recommendation with which the Department concurs. Attached find our detailed response to the recommendation. DHS previously submitted technical comments under a separate cover for OIG's consideration, as appropriate.

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Attachment



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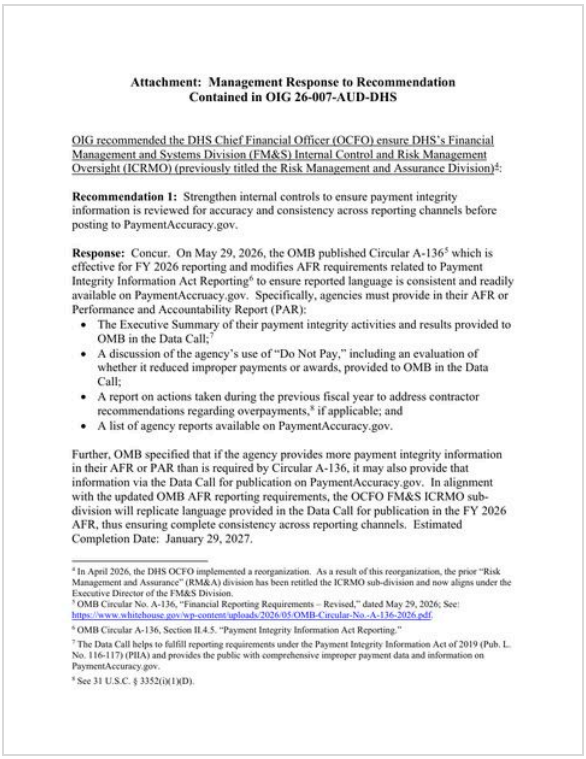
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Attachment: Management Response to Recommendation Contained in OIG 26-007-AUD-DHS

OIG recommended the DHS Chief Financial Officer (OCFO) ensure DHS's Financial Management and Systems Division (FM&S) Internal Control and Risk Management Oversight (ICRMO) (previously titled the Risk Management and Assurance Division)[4]:

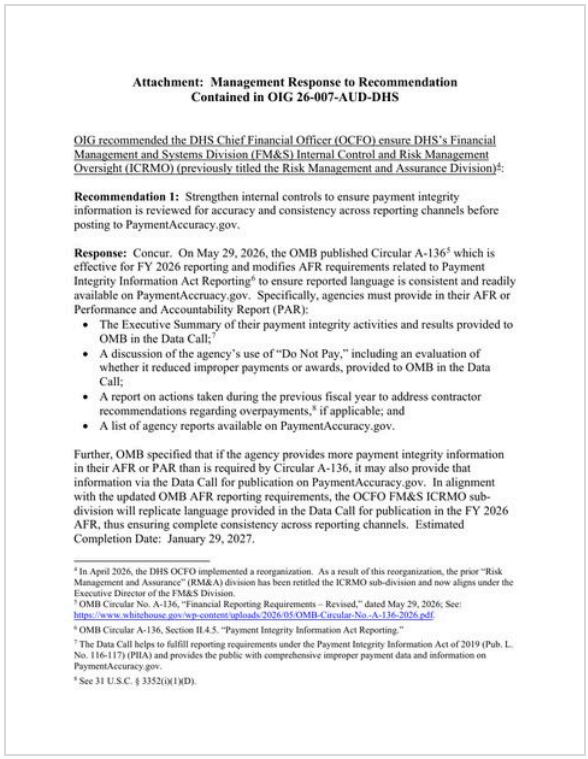
Recommendation 1: Strengthen internal controls to ensure payment integrity information is reviewed for accuracy and consistency across reporting channels before posting to PaymentAccuracy.gov.

Response: Concur. On May 29, 2026, the OMB published Circular A-136[5] which is effective for FY 2026 reporting and modifies AFR requirements related to Payment Integrity Information Act Reporting[6] to ensure reported language is consistent and readily available on PaymentAccruacy.gov. Specifically, agencies must provide in their AFR or Performance and Accountability Report (PAR):

- The Executive Summary of their payment integrity activities and results provided to OMB in the Data Call;[7]
- A discussion of the agency's use of "Do Not Pay," including an evaluation of whether it reduced improper payments or awards, provided to OMB in the Data Call;
- A report on actions taken during the previous fiscal year to address contractor recommendations regarding overpayments,[8] if applicable; and
- A list of agency reports available on PaymentAccuracy.gov.

Further, OMB specified that if the agency provides more payment integrity information in their AFR or PAR than is required by Circular A-136, it may also provide that information via the Data Call for publication on PaymentAccuracy.gov. In alignment with the updated OMB AFR reporting requirements, the OCFO FM&S ICRMO sub-division will replicate language provided in the Data Call for publication in the FY 2026 AFR, thus ensuring complete consistency across reporting channels. Estimated Completion Date: January 29, 2027.

[4] In April 2026, the DHS OCFO implemented a reorganization. As a result of this reorganization, the prior "Risk Management and Assurance" (RM&A) division has been retitled the ICRMO sub-division and now aligns under the Executive Director of the FM&S Division.
[5] OMB Circular No. A-136, "Financial Reporting Requirements – Revised," dated May 29, 2026; See: https://www.whitehouse.gov/wp-content/uploads/2026/05/OMB-Circular-No.-A-136-2026.pdf.
[6] OMB Circular A-136, Section II.4.5. "Payment Integrity Information Act Reporting."
[7] The Data Call helps to fulfill reporting requirements under the Payment Integrity Information Act of 2019 (Pub. L. No. 116-117) (PIIA) and provides the public with comprehensive improper payment data and information on PaymentAccuracy.gov.
[8] See 31 U.S.C. § 3352(i)(1)(D).



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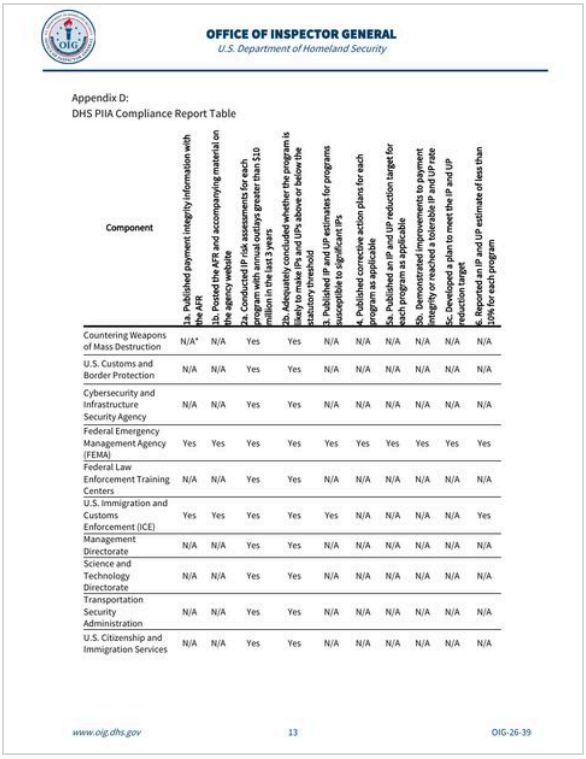
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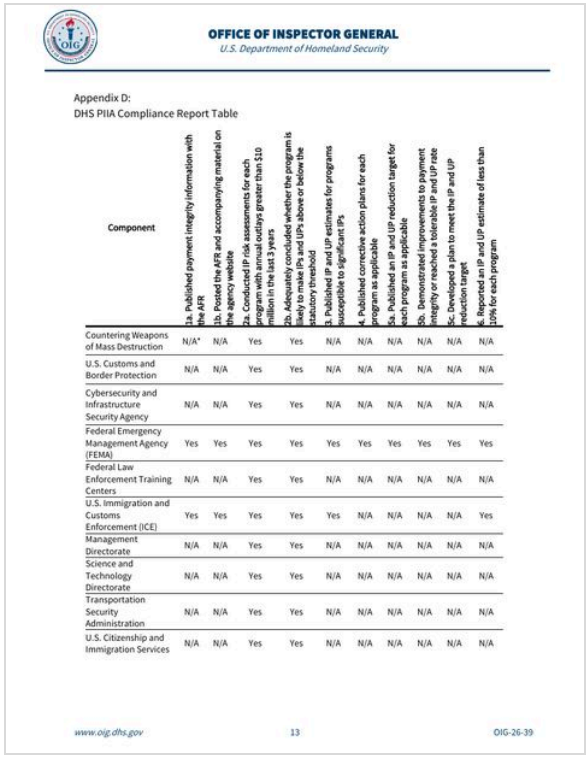
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Appendix D:
DHS PIIA Compliance Report Table

Component	1a. Published payment integrity information with the AFR	1b. Posted the AFR and accompanying material on the agency website	2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold	3. Published IP and UP estimates for programs susceptible to significant IPs	4. Published corrective action plans for each program as applicable	5a. Published an IP and UP reduction target for each program as applicable	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate	5c. Developed a plan to meet the IP and UP reduction target	6. Reported an IP and UP estimate of less than 10% for each program
Countering Weapons of Mass Destruction	N/A*	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Customs and Border Protection	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Cybersecurity and Infrastructure Security Agency	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Federal Emergency Management Agency (FEMA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Federal Law Enforcement Training Centers	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Immigration and Customs Enforcement (ICE)	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes
Management Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Science and Technology Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Transportation Security Administration	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Citizenship and Immigration Services	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A



OFFICE OF INSPECTOR GENERAL
U.S. Department of Homeland Security

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Cybersecurity and Infrastructure Security Agency	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Federal Emergency Management Agency (FEMA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Federal Law Enforcement Training Centers	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Immigration and Customs Enforcement (ICE)	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes
Management Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Science and Technology Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Transportation Security Administration	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Citizenship and Immigration Services	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

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Original Tagged

Page 15: 0 changed pixels of 935,000.

Component	1a. Published payment integrity information with the AFR	1b. Posted the AFR and accompanying material on the agency website	2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold	3. Published IP and UP estimates for programs susceptible to significant IPs	4. Published corrective action plans for each program as applicable	5a. Published an IP and UP reduction target for each program as applicable	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate	5c. Developed a plan to meet the IP and UP reduction target	6. Reported an IP and UP estimate of less than 10% for each program
United States Secret Service	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
United States Coast Guard	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

Source: OIG analysis of the FY 2025 DHS AFR and other information
*N/A – Programs for which certain requirements are not applicable
Note: Information related to DHS OIG programs was not reviewed to avoid potential conflicts of interest.

Original

OFFICE OF INSPECTOR GENERAL
U.S. Department of Homeland Security

Component | 1a. Published payment integrity information with the AFR | 1b. Posted the AFR and accompanying material on the agency website | 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years | 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold | 3. Published IP and UP estimates for programs susceptible to significant IPs | 4. Published corrective action plans for each program as applicable | 5a. Published an IP and UP reduction target for each program as applicable | 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate | 5c. Developed a plan to meet the IP and UP reduction target | 6. Reported an IP and UP estimate of less than 10% for each program

United States Secret Service N/A N/A Yes Yes N/A N/A N/A N/A N/A N/A
United States Coast Guard N/A N/A Yes Yes N/A N/A N/A N/A N/A N/A

Source: OIG analysis of the FY 2025 DHS AFR and other information
*N/A – Programs for which certain requirements are not applicable
Note: Information related to DHS OIG programs was not reviewed to avoid potential conflicts of interest.

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Page 16: 0 changed pixels of 935,000.

Appendix E:
Report Distribution

Department of Homeland Security

Secretary
Deputy Secretary
Chief of Staff
Deputy Chiefs of Staff
General Counsel
Executive Secretary
Director, GAO/OIG Liaison Office
Under Secretary, Office of Strategy, Policy, and Plans
Assistant Secretary for Office of Public Affairs
Assistant Secretary for Office of Legislative Affairs
DHS Component Liaison

Office of Management and Budget

Chief, Homeland Security Branch
DHS OIG Budget Examiner

Congress

Congressional Oversight and Appropriations Committees

Original

OFFICE OF INSPECTOR GENERAL
U.S. Department of Homeland Security

Appendix E:
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Secretary
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Chief of Staff
Deputy Chiefs of Staff
General Counsel
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Assistant Secretary for Office of Public Affairs
Assistant Secretary for Office of Legislative Affairs
DHS Component Liaison

Office of Management and Budget

Chief, Homeland Security Branch
DHS OIG Budget Examiner

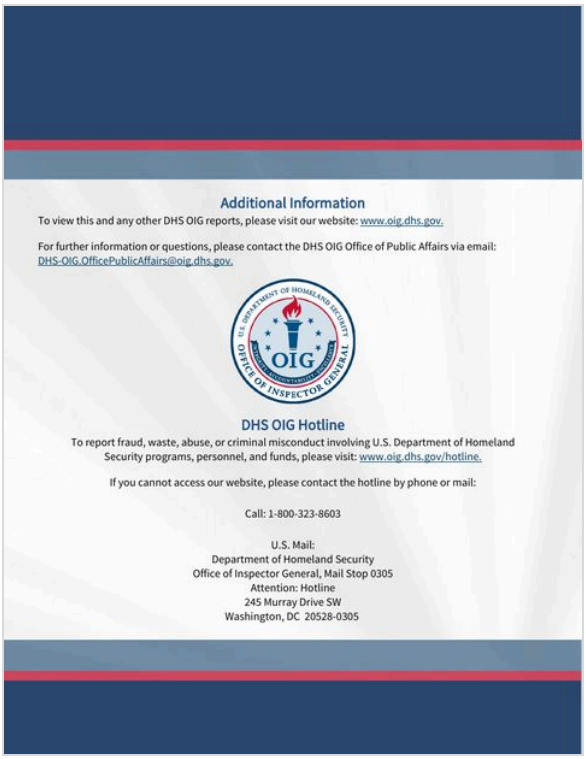
Congress

Congressional Oversight and Appropriations Committees

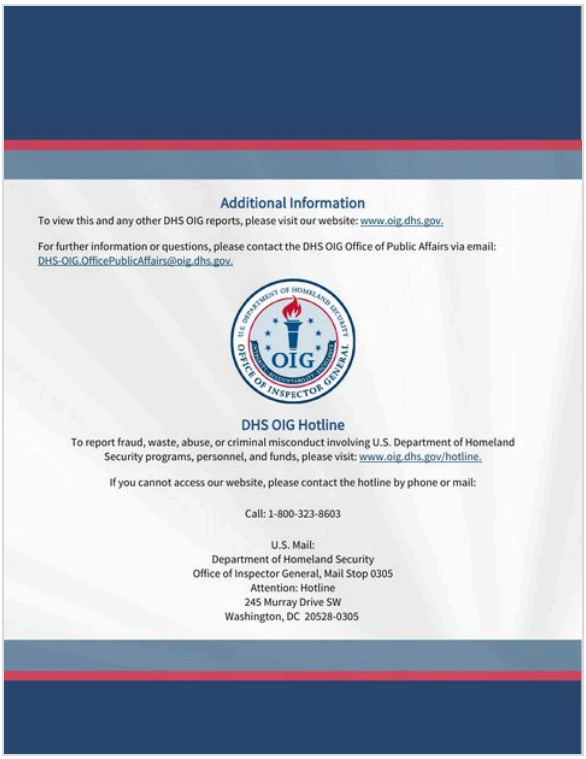
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Page 17: 0 changed pixels of 935,000.



Original



Tagged

Page 18: 0 changed pixels of 935,000.

Validator: veraPDF, PDF/UA-1

veraPDF is a free, open-source PDF validator. We ran version 1.30.3 with its PDF/UA-1 rules on the tagged file. **Result: passed.** 105,980 checks passed and 0 failed, across 106 rules. Your original failed 1 rule (4 checks).

A pass means the file meets every PDF/UA-1 rule that a machine can test. Many rules need a person's judgment, for example whether an image description is right or whether the reading order makes sense. veraPDF cannot test those, which is why this report shows the images, tables and reading order below.

veraPDF's own report is published beside this report: oig-26-39-dhs-piia-fy2025-verapdf-ua1.xml (SHA-256 begins `5e05f3d4844ae9ce`).

Images and their descriptions

A screen reader reads the description in place of the picture. Neither the validator nor the page comparison can tell whether a description is attached to the right picture, so each one is shown here with the picture it is attached to and where that picture sits on the page.



Image 1, page 1

Description “Seal of the Office of Inspector General, U.S. Department of Homeland Security”

Picture size 293 × 277 pixels

Our check The description fits this picture.

Where it is on page 1 (outlined):



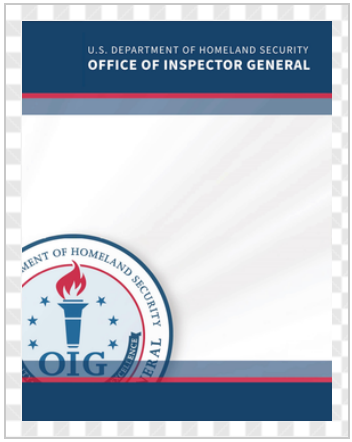


Image 2, page 1

Description "Report cover banner: U.S. Department of Homeland Security, Office of Inspector General. A large Office of Inspector General seal, a torch with the letters OIG, sits in the lower left corner of the cover."

Picture size 1699 × 2199 pixels

Our check The description fits this picture.

Where it is on page 1 (outlined):

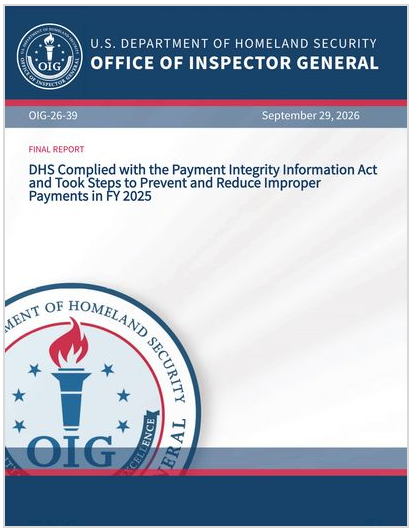




Image 3, page 12

Description "U.S. Department of Homeland Security seal and the words Homeland Security"

Picture size 481 × 145 pixels

Our check The description fits this picture.

Where it is on page 12 (outlined):



Pictures and drawn logos marked as decoration

Screen readers skip these. If one of them carries meaning for your readers, it needs a description.

- Page 2: The Office of Inspector General seal in the header of pages 2 to 11 and 15 to 17. It repeats the seal described on page 1.
- Page 12: The handwritten signature stroke beside the digital-signature stamp, drawn as shapes in the file. The signer's name and the stamp text (Digitally signed by DAVID E SCHMITT, Date: 2026.09.25 12:55:34 -04'00') are read as text.
- Page 18: The back-cover background: blue and red bands, a light backdrop and the Office of Inspector General seal. Background design; the seal is described on page 1.
- pages 2, 3, 4, 5, 6, 7, 8, 9, 11, 15, 16 and 17: 257 × 257 pixels, the same Office of Inspector General seal, described on page 1, repeated in the page header.
- page 10: 157 × 157 pixels.
- page 18: 1792 × 128 pixels.
- page 18: 1792 × 128 pixels.
- page 18: 1794 × 1408 pixels.
- page 18: 400 × 400 pixels, the same Office of Inspector General seal, described on page 1, on the back cover.

Other lines, rules and shapes are treated as decoration and are not listed one by one.

Tables

Table 1 on page 5

Rebuilt here exactly as tagged: header cells are in bold, and the arrow shows the direction each header applies in (→ along its row, ↓ down its column).

Table 1 rebuilt as tagged

DHS Program Name ↓	**Outlays7 ($M)** ↓	**IP + UP ($M)** ↓	**IP + UP (%)** ↓	**Reduction Target (%)** ↓
Federal Emergency Management Agency (FEMA) Funeral Assistance →	$301.49	$12.99	4.31%	4.00%
FEMA Public Assistance – Validate as You Go (VAYGo) →	$21,313.03	$260.48	1.22%	1.50%
U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds →	$16.00	$.04	.23%8	N/A
Total Outlays →	$21,630.52	—	—	—

How a screen reader pairs each value with its header:

- “$301.49” is read with “Federal Emergency Management Agency (FEMA) Funeral Assistance / Outlays7 ($M)”
- “$12.99” is read with “Federal Emergency Management Agency (FEMA) Funeral Assistance / IP + UP ($M)”

- “4.31%” is read with “Federal Emergency Management Agency (FEMA) Funeral Assistance / IP + UP (%)”
- “4.00%” is read with “Federal Emergency Management Agency (FEMA) Funeral Assistance / Reduction Target (%)”
- “$21,313.03” is read with “FEMA Public Assistance – Validate as You Go (VAYGo) / Outlays7 ($M)”
- “$260.48” is read with “FEMA Public Assistance – Validate as You Go (VAYGo) / IP + UP ($M)”
- “1.22%” is read with “FEMA Public Assistance – Validate as You Go (VAYGo) / IP + UP (%)”
- “1.50%” is read with “FEMA Public Assistance – Validate as You Go (VAYGo) / Reduction Target (%)”
- “$16.00” is read with “U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds / Outlays7 ($M)”
- “$.04” is read with “U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds / IP + UP ($M)”
- “.23%8” is read with “U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds / IP + UP (%)”
- “N/A” is read with “U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds / Reduction Target (%)”
- “$21,630.52” is read with “Total Outlays / Outlays7 ($M)”
- “—” is read with “Total Outlays / IP + UP ($M)”
- “—” is read with “Total Outlays / IP + UP (%)”
- “—” is read with “Total Outlays / Reduction Target (%)”

Table 1: DHS FY 2025 Program IP Testing Results

DHS Program Name	Outlays[7] ($M)	IP + UP ($M)	IP + UP (%)	Reduction Target (%)
Federal Emergency Management Agency (FEMA) Funeral Assistance	$301.49	$12.99	4.31%	4.00%
FEMA Public Assistance – Validate as You Go (VAYGo)	$21,313.03	$260.48	1.22%	1.50%
U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds	$16.00	$.04	.23%[8]	N/A
Total Outlays	$21,630.52	—	—	—

Source: DHS’ FY 2025 AFR

The same table on page 5, outlined

Table 2 on page 15

Rebuilt here exactly as tagged: header cells are in bold, and the arrow shows the direction each header applies in (→ along its row, ↓ down its column).

Table 2 rebuilt as tagged

Component ↓	1a. Published payment integrity information with the AFR ↓	1b. Posted the AFR and accompanying material on the agency website ↓	2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years ↓	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold ↓	3. Published IP and UP estimates for programs susceptible to significant IPs ↓	4. Published corrective action plans for each program as applicable ↓	5a. Published an IP and UP reduction target for each program as applicable ↓	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate ↓	5c. Developed a plan to meet the IP and UP reduction target ↓	6. Reported an IP and UP estimate of less than 10% for each program ↓
Countering Weapons of Mass Destruction →	N/A*	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Customs and Border Protection →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Cybersecurity and Infrastructure Security Agency →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Federal Emergency Management Agency (FEMA) →	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Federal Law Enforcement Training Centers →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Immigration and Customs Enforcement (ICE) →	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes
Management Directorate →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Science and Technology Directorate →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

Transportation Security Administration →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Citizenship and Immigration Services →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

How a screen reader pairs each value with its header:

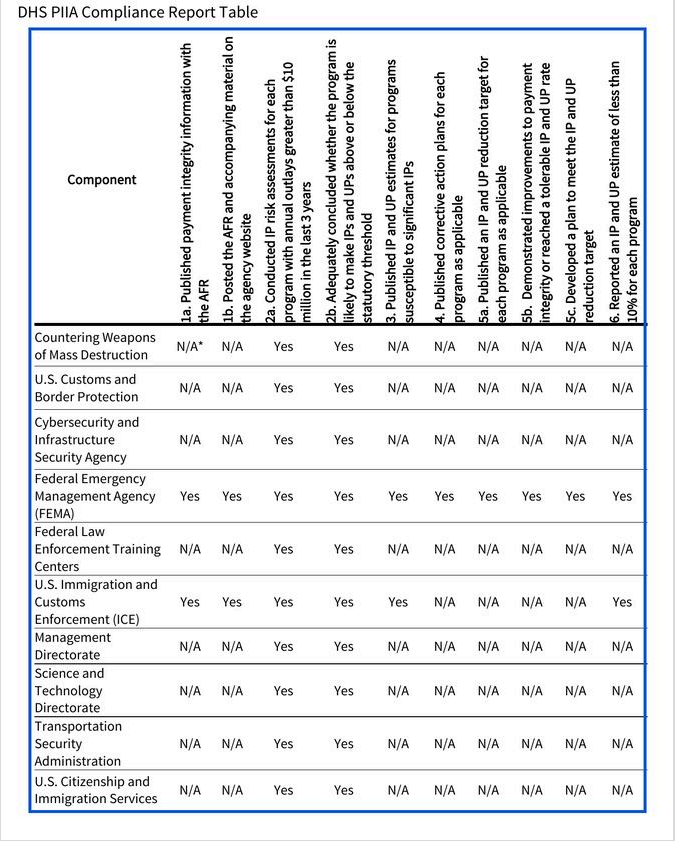
- “N/A*” is read with “Countering Weapons of Mass Destruction / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “Countering Weapons of Mass Destruction / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Countering Weapons of Mass Destruction / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “Countering Weapons of Mass Destruction / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
- “N/A” is read with “Countering Weapons of Mass Destruction / 3. Published IP and UP estimates for programs susceptible to significant IPs”
- “N/A” is read with “Countering Weapons of Mass Destruction / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “Countering Weapons of Mass Destruction / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “Countering Weapons of Mass Destruction / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “Countering Weapons of Mass Destruction / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “Countering Weapons of Mass Destruction / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “U.S. Customs and Border Protection / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “U.S. Customs and Border Protection / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “U.S. Customs and Border Protection / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
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- “N/A” is read with “U.S. Customs and Border Protection / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “U.S. Customs and Border Protection / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “U.S. Customs and Border Protection / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “U.S. Customs and Border Protection / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “Cybersecurity and Infrastructure Security Agency / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “Cybersecurity and Infrastructure Security Agency / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Cybersecurity and Infrastructure Security Agency / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”

- “Yes” is read with “Cybersecurity and Infrastructure Security Agency / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
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- “N/A” is read with “Cybersecurity and Infrastructure Security Agency / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “Cybersecurity and Infrastructure Security Agency / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “Cybersecurity and Infrastructure Security Agency / 6. Reported an IP and UP estimate of less than 10% for each program”
- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 1a. Published payment integrity information with the AFR”
- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
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- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 5a. Published an IP and UP reduction target for each program as applicable”
- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 5c. Developed a plan to meet the IP and UP reduction target”
- “Yes” is read with “Federal Emergency Management Agency (FEMA) / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “Federal Law Enforcement Training Centers / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “Federal Law Enforcement Training Centers / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Federal Law Enforcement Training Centers / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “Federal Law Enforcement Training Centers / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
- “N/A” is read with “Federal Law Enforcement Training Centers / 3. Published IP and UP estimates for programs susceptible to significant IPs”
- “N/A” is read with “Federal Law Enforcement Training Centers / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “Federal Law Enforcement Training Centers / 5a. Published an IP and UP reduction target for each program as applicable”

- “N/A” is read with “Federal Law Enforcement Training Centers / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “Federal Law Enforcement Training Centers / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “Federal Law Enforcement Training Centers / 6. Reported an IP and UP estimate of less than 10% for each program”
- “Yes” is read with “U.S. Immigration and Customs Enforcement (ICE) / 1a. Published payment integrity information with the AFR”
- “Yes” is read with “U.S. Immigration and Customs Enforcement (ICE) / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “U.S. Immigration and Customs Enforcement (ICE) / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
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- “N/A” is read with “U.S. Immigration and Customs Enforcement (ICE) / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “U.S. Immigration and Customs Enforcement (ICE) / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “U.S. Immigration and Customs Enforcement (ICE) / 5c. Developed a plan to meet the IP and UP reduction target”
- “Yes” is read with “U.S. Immigration and Customs Enforcement (ICE) / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “Management Directorate / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “Management Directorate / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Management Directorate / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “Management Directorate / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
- “N/A” is read with “Management Directorate / 3. Published IP and UP estimates for programs susceptible to significant IPs”
- “N/A” is read with “Management Directorate / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “Management Directorate / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “Management Directorate / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “Management Directorate / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “Management Directorate / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “Science and Technology Directorate / 1a. Published payment integrity information with the AFR”

- “N/A” is read with “Science and Technology Directorate / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Science and Technology Directorate / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “Science and Technology Directorate / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
- “N/A” is read with “Science and Technology Directorate / 3. Published IP and UP estimates for programs susceptible to significant IPs”
- “N/A” is read with “Science and Technology Directorate / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “Science and Technology Directorate / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “Science and Technology Directorate / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “Science and Technology Directorate / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “Science and Technology Directorate / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “Transportation Security Administration / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “Transportation Security Administration / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “Transportation Security Administration / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “Transportation Security Administration / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
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- “N/A” is read with “U.S. Citizenship and Immigration Services / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “U.S. Citizenship and Immigration Services / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “U.S. Citizenship and Immigration Services / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
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- “N/A” is read with “U.S. Citizenship and Immigration Services / 3. Published IP and UP estimates for programs susceptible to significant IPs”

- “N/A” is read with “U.S. Citizenship and Immigration Services / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “U.S. Citizenship and Immigration Services / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “U.S. Citizenship and Immigration Services / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “U.S. Citizenship and Immigration Services / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “U.S. Citizenship and Immigration Services / 6. Reported an IP and UP estimate of less than 10% for each program”



DHS PIIA Compliance Report Table

Component	1a. Published payment integrity information with the AFR	1b. Posted the AFR and accompanying material on the agency website	2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold	3. Published IP and UP estimates for programs susceptible to significant IPs	4. Published corrective action plans for each program as applicable	5a. Published an IP and UP reduction target for each program as applicable	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate	5c. Developed a plan to meet the IP and UP reduction target	6. Reported an IP and UP estimate of less than 10% for each program
Countering Weapons of Mass Destruction	N/A*	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Customs and Border Protection	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Cybersecurity and Infrastructure Security Agency	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Federal Emergency Management Agency (FEMA)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Federal Law Enforcement Training Centers	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Immigration and Customs Enforcement (ICE)	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A	N/A	Yes
Management Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Science and Technology Directorate	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Transportation Security Administration	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
U.S. Citizenship and Immigration Services	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

The same table on page 15, outlined

Table 3 on page 16

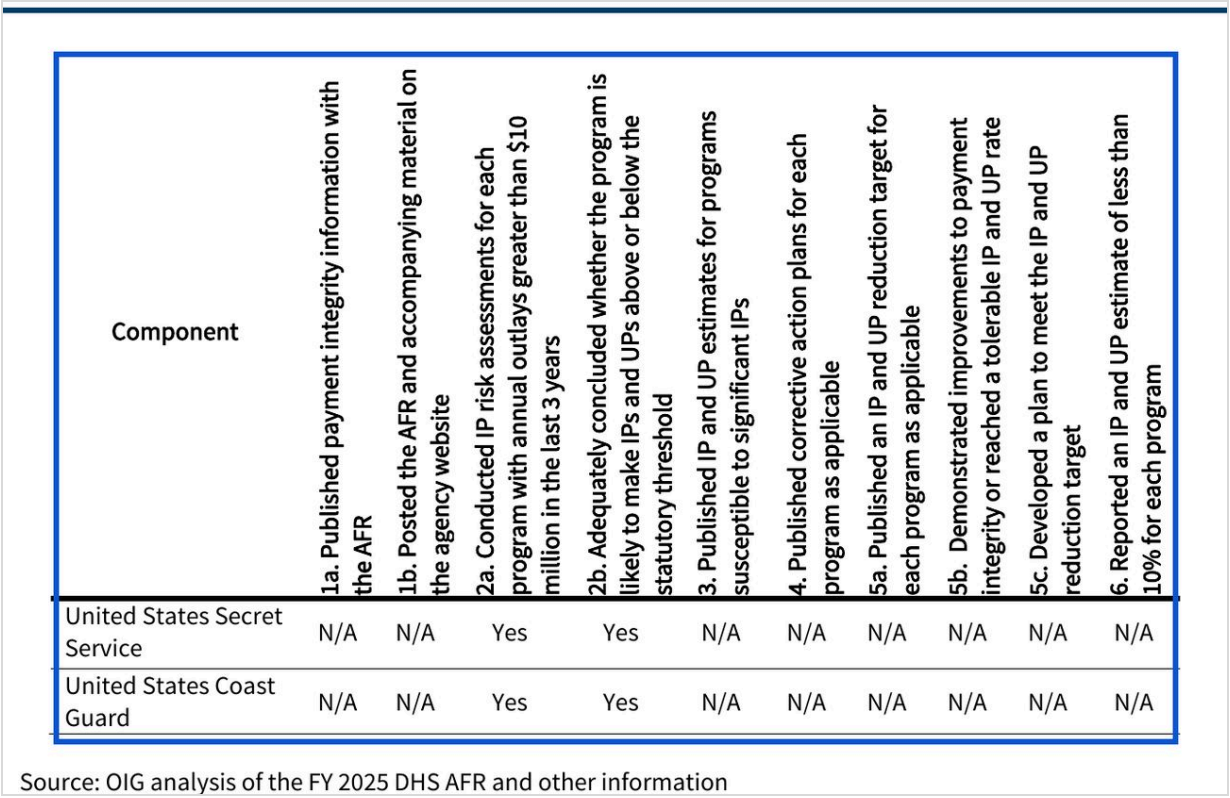
Rebuilt here exactly as tagged: header cells are in bold, and the arrow shows the direction each header applies in (→ along its row, ↓ down its column).

Table 3 rebuilt as tagged

Component ↓	1a. Published payment integrity information with the AFR ↓	1b. Posted the AFR and accompanying material on the agency website ↓	2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years ↓	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold ↓	3. Published IP and UP estimates for programs susceptible to significant IPs ↓	4. Published corrective action plans for each program as applicable ↓	5a. Published an IP and UP reduction target for each program as applicable ↓	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate ↓	5c. Developed a plan to meet the IP and UP reduction target ↓	6. Reported an IP and UP estimate of less than 10% for each program ↓
United States Secret Service →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
United States Coast Guard →	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

How a screen reader pairs each value with its header:

- “N/A” is read with “United States Secret Service / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “United States Secret Service / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “United States Secret Service / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “United States Secret Service / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
- “N/A” is read with “United States Secret Service / 3. Published IP and UP estimates for programs susceptible to significant IPs”
- “N/A” is read with “United States Secret Service / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “United States Secret Service / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “United States Secret Service / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “United States Secret Service / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “United States Secret Service / 6. Reported an IP and UP estimate of less than 10% for each program”
- “N/A” is read with “United States Coast Guard / 1a. Published payment integrity information with the AFR”
- “N/A” is read with “United States Coast Guard / 1b. Posted the AFR and accompanying material on the agency website”
- “Yes” is read with “United States Coast Guard / 2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years”
- “Yes” is read with “United States Coast Guard / 2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold”
- “N/A” is read with “United States Coast Guard / 3. Published IP and UP estimates for programs susceptible to significant IPs”
- “N/A” is read with “United States Coast Guard / 4. Published corrective action plans for each program as applicable”
- “N/A” is read with “United States Coast Guard / 5a. Published an IP and UP reduction target for each program as applicable”
- “N/A” is read with “United States Coast Guard / 5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate”
- “N/A” is read with “United States Coast Guard / 5c. Developed a plan to meet the IP and UP reduction target”
- “N/A” is read with “United States Coast Guard / 6. Reported an IP and UP estimate of less than 10% for each program”



Component	1a. Published payment integrity information with the AFR	1b. Posted the AFR and accompanying material on the agency website	2a. Conducted IP risk assessments for each program with annual outlays greater than $10 million in the last 3 years	2b. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold	3. Published IP and UP estimates for programs susceptible to significant IPs	4. Published corrective action plans for each program as applicable	5a. Published an IP and UP reduction target for each program as applicable	5b. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate	5c. Developed a plan to meet the IP and UP reduction target	6. Reported an IP and UP estimate of less than 10% for each program
United States Secret Service	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A
United States Coast Guard	N/A	N/A	Yes	Yes	N/A	N/A	N/A	N/A	N/A	N/A

Source: OIG analysis of the FY 2025 DHS AFR and other information

The same table on page 16, outlined

Reading order

This is the order a screen reader follows. Headings are what a listener can jump between.

Headings

Heading 1	DHS Complied with the Payment Integrity Information Act and Took Steps to Prevent and Reduce Improper Payments in FY 2025 (page 1)
Heading 2	DHS OIG HIGHLIGHTS (page 2)
Heading 3	Why We Did This Audit (page 2)
Heading 3	What We Recommend (page 2)
Heading 3	OIG Access (page 2)
Heading 3	What We Found (page 2)
Heading 3	DHS Response (page 2)
Heading 2	Background (page 3)
Heading 2	Results of Audit (page 6)
Heading 3	Key Finding 1: DHS Complied with PIIA (page 6)
Heading 3	DHS' Efforts to Prevent and Reduce IPs and UPs Appear Adequate (page 7)
Heading 3	DHS Met High-Priority Reporting Requirements (page 7)
Heading 2	Appendix A: Objective, Scope, and Methodology (page 8)

Heading 3 DHS OIG's Access to DHS Information (page 9)
Heading 2 Appendix B: Recommendations, Management Comments, and OIG Analysis (page 10)
Heading 2 Appendix C: DHS Comments on the Draft Report (page 11)
Heading 3 Attachment: Management Response to Recommendation Contained in OIG 26-007-AUD-DHS (page 14)
Heading 2 Appendix D: DHS PIIA Compliance Report Table (page 15)
Heading 2 Appendix E: Report Distribution (page 17)
Heading 3 Department of Homeland Security (page 17)
Heading 3 Office of Management and Budget (page 17)
Heading 3 Congress (page 17)
Heading 2 Additional Information (page 18)
Heading 2 DHS OIG Hotline (page 18)

PAGE 1

1. Figure "Seal of the Office of Inspector General, U.S. Department of Homeland Security"
2. Figure "Report cover banner: U.S. Department of Homeland Security, Office of Inspector General. A large Office of Inspector General seal, a torch with the letters ...
3. Paragraph OIG-26-39
4. Paragraph September 29, 2026
5. Paragraph FINAL REPORT
6. Heading 1 DHS Complied with the Payment Integrity Information Act and Took Steps to Prevent and Reduce Improper Payments in FY 2025
7. Paragraph www.oig.dhs.gov
8. Paragraph OIG-XX

PAGE 2

9. Heading 2 DHS OIG HIGHLIGHTS
10. Paragraph DHS Complied with the Payment Integrity Information Act and Took Steps to Prevent and Reduce Improper Payments in FY2025
11. Paragraph September 29, 2026
12. Heading 3 Why We Did This Audit
13. Paragraph PIIA requires agencies to identify and review all programs and activities that may be susceptible to significant improper payments. As part of its ...
14. Heading 3 What We Recommend
15. Paragraph We made one recommendation to improve the accuracy of information reported in the Agency's Financial Report.
16. Heading 3 OIG Access
17. Paragraph DHS' Risk Management and Assurance Division responded to our requests for information without delay or denial.
18. Heading 3 What We Found

19. Paragraph The Department of Homeland Security complied with the Payment Integrity Information Act of 2019 (PIIA) during fiscal year 2025, as required by Office of ...
20. List item • DHS met all 10 PIIA requirements for FY 2025.
21. List item • DHS met OMB's requirement to provide quarterly reporting on the Federal Emergency Management Agency's Public Assistance – Validate as You Go program, ...
22. List item • Although DHS did not accurately report the amounts and percentages of overpayments, unknown payments, and proper payments in the Agency's Financial ...
23. Paragraph We determined DHS implemented internal controls that were operating as intended to oversee its components' completion of program identification templates, ...
24. Paragraph Note: This audit does not include funds appropriated under Public Law 119-21 as DHS' FY 2025 PIIA testing and reporting are based on FY 2023 disbursements.
25. Heading 3 DHS Response
26. Paragraph DHS concurred with our recommendation. Appendix C contains DHS' management response in its entirety.

PAGE 3

27. Paragraph OFFICE OF INSPECTOR GENERAL U.S. Department of Homeland Security
28. Heading 2 Background
29. Paragraph The Payment Integrity Information Act of 2019 (PIIA) requires agencies to identify and review all programs and activities that may be susceptible to ...
30. Paragraph According to OMB Circular A-123, Appendix C, Requirements for Payment Integrity Improvement, all program payments fall into one of three payment categories:
31. List item • A proper payment is made to the right recipient for the right amount and in a manner consistent with all program-specific and legally applicable requirements.
32. List item • An improper payment (IP) is made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. The term ...
33. List item • An unknown payment (UP) is one that could be either proper or improper, but the agency is unable to discern whether the payment was proper or improper due ...
34. Paragraph OMB Circular A-123, Appendix C, mandates that agencies develop an IP risk assessment methodology to determine whether a program is susceptible to ...
35. Paragraph 1 OMB issued guidance implementing PIIA in OMB Circular A-123, Appendix C, Requirements for Payment Integrity Improvement (March 5, 2021).
36. Paragraph 2 Id. Appendix D to this report contains a table summarizing DHS' compliance with the 10 PIIA requirements.
37. Paragraph 3 OMB Circular A-123, Appendix C, Section VI.C.1.
38. Paragraph 4 As defined in OMB Circular A-123, Appendix C, the process of review for IPs and UPs has two phases. In Phase 1, the agency conducts an IP risk assessment ...
39. Paragraph 5 According to OMB Circular A-123, Appendix C, during Phase 2 of the process of review for IPs and UPs, a program uses a statistically valid sampling and ...

PAGE 4

40. Paragraph integrity testing (Phase 2) and produce a statistically valid and accurate estimate of IPs and UPs given the program's characteristics. If the agency ...
41. Paragraph The Risk Management and Assurance Division (RM&A) within the Department of Homeland Security's Office of the Chief Financial Officer supports the ...

42. Paragraph According to RM&A's Improper Payments Reduction Guidebook, Version 1.7, dated March 2024, due to the burden of testing and reporting of programs related ...
43. Paragraph This audit does not include funds appropriated under Public Law 119-21 as DHS' FY 2025 PIIA testing and reporting are based on FY 2023 disbursements.
44. Paragraph In FY 2025, DHS had 176 programs applicable for tracking and reporting to OMB; 96 of those programs exceeded $10 million in annual outlays. DHS completed a ...
45. Paragraph 6 OMB Circular A-123, Appendix C, defines the statutory threshold as either $100 million, or both 1.5 percent of program outlays and $10 million of all ...

PAGE 5

46. Paragraph Table 1. DHS FY 2025 Program IP Testing Results
47. Table see Tables above
48. Paragraph Source: DHS' FY 2025 AFR
49. Paragraph N/A – DHS did not report a reduction target for this program in the FY 2025 AFR as it was not considered fully baselined.9
50. Paragraph — No data
51. Paragraph We conducted this audit to determine whether DHS complied with PIIA in FY 2025. We also evaluated DHS' efforts to prevent and reduce IPs and UPs.
52. Paragraph 7 Testing for FEMA's Funeral Assistance program; FEMA's Public Assistance – VAYGo program; and ICE's Procurement, Construction, and Improvements – Disaster ...
53. Paragraph 8 DHS's testing based upon its Census Measurement Plan resulted in .23% IP/UP rate – based on $37,376 IP/UP and $15,999,217 Disbursement Population ...
54. Paragraph 9 OMB Circular A-123, Appendix C, defines a baseline as a starting point or the benchmark against which future progress can be assessed or comparisons made. ...

PAGE 6

55. Heading 2 Results of Audit
56. Heading 3 Key Finding 1: DHS Complied with PIIA
57. Paragraph DHS complied with PIIA during FY 2025. According to OMB Circular A-123, Appendix C, an agency must meet all 10 PIIA requirements to comply, which DHS did.
58. Paragraph However, we identified discrepancies between FEMA's Funeral Assistance program overpayment,10 UP, and proper payment amounts and percentages reported in ...
59. Paragraph Per OMB Circular A-136, all executive branch agencies that report IPs as a part of the annual data call under OMB Memorandum M-21-19, Transmittal of ...
60. Paragraph The DHS AFR reported $10.6 million (3.53 percent of total outlays) in overpayments for FY 2025, while PaymentAccuracy.gov reported $9.1 million (3 percent). ...
61. Paragraph According to DHS' RM&A, DHS updated the AFR using an earlier version of the data rather than the final version submitted to OMB. The inconsistent reporting ...
62. Paragraph Recommendation 1: We recommend that the DHS Chief Financial Officer ensure DHS' Risk Management and Assurance Division strengthen internal controls to ...
63. Paragraph 10 Overpayments and underpayments fall into the IP category.

PAGE 7

64. Heading 3 DHS' Efforts to Prevent and Reduce IPs and UPs Appear Adequate
65. Paragraph OMB Circular A-123, Appendix C, requires the OIG to evaluate the agency's efforts to prevent and reduce IPs and UPs. Based on our review, DHS' efforts to ...

66. Paragraph DHS reported an IP and UP estimate above the statutory threshold for FEMA's Funeral Assistance program for FY 2025. All other programs reported an IP and UP ...
67. List item • Acquire the services of a call center service provider to assist with processing the large volume of COVID-19 Funeral Assistance applications;
68. List item • Identify process improvements for COVID-19 Funeral Assistance staff, including granting the call center service provider access to Homeland Security ...
69. List item • Expand collaboration with the call center service provider to improve the quality and frequency of quality control reporting. FEMA's Individual Assistance ...
70. Heading 3 DHS Met High-Priority Reporting Requirements
71. Paragraph DHS appropriately provided quarterly reporting to OMB on FEMA's Public Assistance – VAYGo program, which DHS identified as a high priority in FY 2024. Based ...
72. Paragraph 11 The intended tolerable IP and UP rate for FEMA Funeral Assistance was established based on prior year reporting on PaymentAccuracy.gov.

73. Heading 2 Appendix A: Objective, Scope, and Methodology
74. Paragraph Our audit objective was to determine whether DHS complied with the PIIA in FY 2025. We also evaluated DHS' efforts to prevent and reduce IPs and UPs.
75. Paragraph Three Government shutdowns in FY 2026, spanning 56 percent of the fiscal year through May 1, significantly delayed our audit work.
76. Paragraph To achieve our objective, we tested the accuracy and completeness of payment integrity information in DHS' FY 2025 AFR and IP packages, finding it ...
77. Paragraph We assessed DHS' controls over the payment integrity reporting process. However, because our assessment was limited to determining compliance with PIIA, it ...
78. Paragraph We reviewed PIIA requirements and DHS policies and procedures to understand the payment integrity reporting process. We also interviewed officials from DHS ...
79. Paragraph We also reviewed DHS' FY 2025 AFR and supporting documentation to determine whether DHS met the following 10 PIIA requirements:
80. List item 1. Published payment integrity information with the AFR;
81. List item 2. Posted the AFR and accompanying materials on the agency's website;
82. List item 3. Conducted IP risk assessments for each program with annual outlays greater than $10 million at least once in the last 3 years;
83. List item 4. Adequately concluded whether the program is likely to make IPs and UPs above or below the statutory threshold;
84. List item 5. Published IP and UP estimates for programs susceptible to significant IPs and UPs in the accompanying materials to the AFR;
85. List item 6. Published corrective action plans for each program for which an estimate above the statutory threshold was published in the accompanying materials to the ...
86. List item 7. Published an IP and UP reduction target for each program for which an estimate above the statutory threshold was published in the accompanying materials ...
87. List item 8. Demonstrated improvements to payment integrity or reached a tolerable IP and UP rate;
88. List item 9. Developed a plan to meet the IP and UP reduction target; and

89. List item 10. Reported an IP and UP estimate of less than 10 percent for each program for which an estimate was published in the accompanying materials to the AFR.
90. Paragraph We conducted this audit from January 2026 through July 2026 pursuant to the Inspector General Act of 1978, 5 U.S.C. §§ 401–424, and according to generally ...
91. Heading 3 DHS OIG's Access to DHS Information
92. Paragraph During this audit, DHS RM&A provided timely responses to our requests for information and did not delay or deny access to information we requested.

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93. Heading 2 Appendix B: Recommendations, Management Comments, and OIG Analysis
94. Paragraph Management Comments and OIG Analysis:
95. Paragraph DHS provided management comments on a draft of this report. Appendix C contains a copy of DHS' response in its entirety. We also received, under separate ...
96. Paragraph Recommendation 1: We recommend that the DHS Chief Financial Officer ensure DHS' Risk Management and Assurance Division strengthen internal controls to ...
97. Paragraph DHS Response to Recommendation 1: Concur. On May 29, 2026, the OMB published Circular A-136, which is effective for FY 2026 reporting and modifies AFR ...
98. List item • The Executive Summary of their payment integrity activities and results provided to OMB in the Data Call;
99. List item • A discussion of the agency's use of "Do Not Pay," including an evaluation of whether it reduced improper payments or awards, provided to OMB in the Data Call;
100. List item • A report on actions taken during the previous fiscal year to address contractor recommendations regarding overpayments, if applicable; and
101. List item • A list of agency reports available on PaymentAccuracy.gov.
102. Paragraph Estimated Completion Date: January 29, 2027.
103. Paragraph OIG Analysis: DHS' planned corrective action is responsive to the recommendation. This recommendation will remain open and resolved until DHS provides ...

PAGE 11

104. Heading 2 Appendix C: DHS Comments on the Draft Report
105. Paragraph DHS' formal management response begins on the next page.

PAGE 12

106. Paragraph U.S. Department of Homeland Security Washington, DC 20528
107. Figure "U.S. Department of Homeland Security seal and the words Homeland Security"
108. Paragraph BY ELECTRONIC SUBMISSION
109. Paragraph September 25, 2026
110. Paragraph MEMORANDUM FOR: Joseph V. Cuffari, Ph.D. Inspector General
111. Paragraph FROM: David Schmitt
112. Paragraph DAVID E SCHMITT Digitally signed by DAVID E SCHMITT Date: 2026.09.25 12:55:34 -04'00'
113. Paragraph Director Departmental Audit Liaison Office
114. Paragraph SUBJECT: Management Response to Draft Report: "DHS Complied with the Payment Integrity Information Act of 2019 and Made Advancements in Its Efforts to ...
115. Paragraph Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS, or the Department) appreciates the work of the ...

116. Paragraph DHS leadership is pleased to note OIG's positive recognition that the Department complied with the "Payment Integrity Information Act of 2019" (PIIA) ...

117. Paragraph 1 Pub. Law No. 116-117, dated March 2, 2020; https://congress.gov/116/plaws/publ117/PLAW-116publ117.pdf.

118. Paragraph 2 "DHS Agency Financial Report for Fiscal Year 2025," published on DHS.gov January 23, 2026; ...

119. Paragraph 3 Testing for the U.S. Immigration and Customs Enforcement (ICE) Procurement, Construction, and Improvements – Disaster Supplemental Funds; Federal ...

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120. Paragraph The Department remains committed to promoting financial integrity through the responsible stewardship of taxpayer-provided resources and ensuring proper ...

121. Paragraph The draft report contained one recommendation with which the Department concurs. Attached find our detailed response to the recommendation. DHS previously ...

122. Paragraph Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward ...

123. Paragraph Attachment

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124. Heading 3 Attachment: Management Response to Recommendation Contained in OIG 26-007-AUD-DHS

125. Paragraph OIG recommended the DHS Chief Financial Officer (OCFO) ensure DHS's Financial Management and Systems Division (FM&S) Internal Control and Risk Management ...

126. Paragraph Recommendation 1: Strengthen internal controls to ensure payment integrity information is reviewed for accuracy and consistency across reporting channels ...

127. Paragraph Response: Concur. On May 29, 2026, the OMB published Circular A-136 5 which is effective for FY 2026 reporting and modifies AFR requirements related to ...

128. List item • The Executive Summary of their payment integrity activities and results provided to OMB in the Data Call; 7

129. List item • A discussion of the agency's use of "Do Not Pay," including an evaluation of whether it reduced improper payments or awards, provided to OMB in the Data Call;

130. List item • A report on actions taken during the previous fiscal year to address contractor recommendations regarding overpayments, 8 if applicable; and

131. List item • A list of agency reports available on PaymentAccuracy.gov.

132. Paragraph Further, OMB specified that if the agency provides more payment integrity information in their AFR or PAR than is required by Circular A-136, it may also ...

133. Paragraph 4 In April 2026, the DHS OCFO implemented a reorganization. As a result of this reorganization, the prior "Risk Management and Assurance" (RM&A) division ...

134. Paragraph 5 OMB Circular No. A-136, "Financial Reporting Requirements – Revised," dated May 29, 2026; See: ...

135. Paragraph 6 OMB Circular A-136, Section II.4.5. "Payment Integrity Information Act Reporting."

136. Paragraph 7 The Data Call helps to fulfill reporting requirements under the Payment Integrity Information Act of 2019 (Pub. L. No. 116-117) (PIIA) and provides the ...

137. Paragraph 8 See 31 U.S.C. § 3352(i)(1)(D).

PAGE 15

138. Heading 2 Appendix D: DHS PIIA Compliance Report Table
139. Table see Tables above

PAGE 16

140. Table see Tables above
141. Paragraph Source: OIG analysis of the FY 2025 DHS AFR and other information
142. Paragraph *N/A – Programs for which certain requirements are not applicable
143. Paragraph Note: Information related to DHS OIG programs was not reviewed to avoid potential conflicts of interest.

PAGE 17

144. Heading 2 Appendix E: Report Distribution
145. Heading 3 Department of Homeland Security
146. List item Secretary
147. List item Deputy Secretary
148. List item Chief of Staff
149. List item Deputy Chiefs of Staff
150. List item General Counsel
151. List item Executive Secretary
152. List item Director, GAO/OIG Liaison Office
153. List item Under Secretary, Office of Strategy, Policy, and Plans
154. List item Assistant Secretary for Office of Public Affairs
155. List item Assistant Secretary for Office of Legislative Affairs
156. List item DHS Component Liaison
157. Heading 3 Office of Management and Budget
158. List item Chief, Homeland Security Branch
159. List item DHS OIG Budget Examiner
160. Heading 3 Congress
161. Paragraph Congressional Oversight and Appropriations Committees

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162. Heading 2 Additional Information
163. Paragraph To view this and any other DHS OIG reports, please visit our website: www.oig.dhs.gov.
164. Paragraph For further information or questions, please contact the DHS OIG Office of Public Affairs via email: DHS-OIG.OfficePublicAffairs@oig.dhs.gov.
165. Heading 2 DHS OIG Hotline
166. Paragraph To report fraud, waste, abuse, or criminal misconduct involving U.S. Department of Homeland Security programs, personnel, and funds, please visit: ...
167. Paragraph If you cannot access our website, please contact the hotline by phone or mail:
168. Paragraph Call: 1-800-323-8603
169. Paragraph U.S. Mail: Department of Homeland Security Office of Inspector General, Mail Stop 0305 Attention: Hotline 245 Murray Drive SW Washington, DC 20528-0305

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Text that repeats at the top or bottom of each page is marked so a screen reader does not read it on every page. If that text says something found nowhere else in the file, it must still be read once.

Header, footer and decoration text in the file

Text	Pages	Read aloud?
www.oig.dhs.gov	pages 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 15, 16 and 17	Yes, in the paragraph on page 1: “www.oig.dhs.gov”
OIG-26-39	pages 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 15, 16 and 17	Yes, in the paragraph on page 1: “OIG-26-39”
1	page 3	No: page number
OFFICE OF INSPECTOR GENERAL	pages 4, 5, 6, 7, 8, 9, 10, 11, 15, 16 and 17	Yes, in the paragraph on page 2: “PIIA requires agencies to identify and review all programs and activities that may be susceptible to significant imprope”
U.S. Department of Homeland Security	pages 4, 5, 6, 7, 8, 9, 10, 11, 15, 16 and 17	Yes, in the paragraph on page 3: “OFFICE OF INSPECTOR GENERAL U.S. Department of Homeland Security”
2	pages 4 and 13	No: page number
3	page 5	No: page number
4	page 6	No: page number
5	page 7	No: page number
6	page 8	No: page number
7	page 9	No: page number
8	page 10	No: page number
9	page 11	No: page number
13	page 15	No: page number
14	page 16	No: page number
15	page 17	No: page number

What your staff should still check

1. Look at each picture in Images and their descriptions and confirm its description is right (3 images).
2. Confirm the header cells in Tables are the right ones (3 tables).
3. Decide whether anything listed under marked as decoration should be read aloud.
4. Skim the reading order against the printed page.

5. If you have a screen reader (for example NVDA, JAWS or VoiceOver), open the file and listen to the first page. We did not.
6. The tags do not fix the content itself. Unclear wording, colour contrast and font size are as they were in your original.

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