



441 G St. N.W.  
Washington, DC 20548

Comptroller General  
of the United States

Accessible Version

May 14, 2025

The Honorable Kristi Noem  
Secretary of Homeland Security  
Washington, D.C. 20528

**Priority Open Recommendations: Department of Homeland Security**

Dear Secretary Noem:

Congratulations on your appointment. The purpose of this letter is to call your personal attention to five areas based on GAO's past work and 39 open priority recommendations, which are enclosed.<sup>1</sup> Additionally, there are 409 other GAO open recommendations that we will continue to work with your staff to address.

We are highlighting the following areas that warrant your timely and focused attention. Specifically:

**Improving Emergency Preparedness and Response.** As we highlighted in GAO's new high-risk area on [Improving the Delivery of Federal Disaster Assistance](#), the Federal Emergency Management Agency (FEMA) needs to act to better help local communities to withstand, respond to, and recover from disasters. For instance, as the lead federal agency for emergency management, FEMA needs to work with the more than 30 federal entities to better manage fragmentation across their federal disaster recovery programs. As you evaluate FEMA's role, the priority recommendations highlighted in this letter would help FEMA improve service delivery to disaster survivors and communities and more effectively manage the federal government's fiscal exposure by better aligning fragmented federal disaster recovery efforts and targeting federal resources to where they are most needed.

**Enhancing Information Technology and Cybersecurity.** The Department of Homeland Security (DHS) invests billions of dollars each year to acquire IT and other capabilities to support the department's functions. Our work has shown that many of DHS's major IT acquisition programs have taken longer than expected to develop or have failed to deliver the desired value. For example, the Homeland Advanced Recognition Technology (HART) program faced significant delays, but DHS has yet to incorporate best practices in its schedule estimate.

---

<sup>1</sup>GAO considers a recommendation to be a priority if when implemented, it may significantly improve government operations, for example, by realizing large dollar savings; eliminating mismanagement, fraud, and abuse; or making progress toward addressing a high-risk or duplication issue.

Implementing GAO's recommendations related to improving acquisition programs would help DHS limit schedule delays and improve service delivery and information sharing. We monitor challenges such as these as part of the [Improving IT Acquisitions and Management](#) high-risk area.

Since 2003, DHS has also faced significant internal control deficiencies and financial management challenges. To address these issues, DHS needs to execute a multiyear plan that includes modernizing its financial management systems at Coast Guard, FEMA, and U.S. Immigration and Customs Enforcement (ICE). Specifically, we recommended that the Joint Program Management Office (JPMO) work with Coast Guard, FEMA, and ICE to remediate issues identified by system testing. Further, DHS needs to fully incorporate all key elements of effective independent verification and validation into its systems engineering guidance. Without these actions, DHS faces increased risk that new systems implemented at Coast Guard, FEMA and ICE will not meet mission needs or expected capabilities, meet quality standards, satisfy user needs, and operate as intended. We continue to monitor DHS's efforts as part of the [Strengthening DHS IT and Financial Management Functions](#) high-risk area.

Weaknesses in cybersecurity threaten the confidentiality, integrity, and availability of federal and critical infrastructure systems, data, and services. DHS's Cybersecurity and Infrastructure Security Agency (CISA) faces challenges in its ability to ensure that critical infrastructure is protected from cyber threats through effective sharing of information about known threats. For example, the agency has not assessed the methods used to share cyber threat information with critical infrastructure entities. Further, CISA lacked guidance to sector risk management agencies on how to update their sector-specific plans to improve collaboration on critical infrastructure issues such as cyber threats.

[Ensuring the Cybersecurity of the Nation](#) has been a high-risk area for several years, and we have made numerous recommendations to DHS and its components to address this area. For example, in addition to the priority recommendations, we have recommended that DHS (1) implement key practices for overseeing the use of AI for cybersecurity, (2) implement key practices for cloud-based systems and cyber incident response requirements, (3) determine the extent to which key critical infrastructure sectors are adopting leading cybersecurity practices that help reduce the sector's risk of ransomware, and (4) address privacy requirements related to the use of facial recognition software. Implementing all of GAO's recommendations for improving cybersecurity would better position DHS to mitigate cyber risks across the government and to our critical infrastructure.

**Strengthening Border Security and Immigration Policies and Data.** DHS is responsible for securing the nation's borders, while facilitating lawful trade and travel. It is also responsible for administering the nation's immigration system and enforcing U.S. immigration laws. Our work has highlighted the need for DHS to collaborate with the Department of Health and Human Services (HHS) to address information sharing gaps related to the care and placement of unaccompanied children. As DHS increases its enforcement activities, it should also report data on the total number of detentions in immigration detention facilities as part of its public reporting on annual detention statistics. Taking these actions would strengthen DHS management and oversight and provide the department, decisionmakers and the public with greater insight and understanding of its efforts in these areas.

**Improving U.S. Secret Service Training Accountability.** The Secret Service provides physical protection for the President and Vice President, their immediate families, and visiting foreign dignitaries, as well as facilities such as the White House complex. Our work has shown

that Secret Service is not meeting its established training targets (percent of work time) for special agents in the Presidential and Vice Presidential protective divisions. Further, the Secret Service does not have a policy on how and what type of training data Uniformed Division officers are to collect to demonstrate training completion. Taking steps to meet training-related targets and enhance training collection practices can help ensure Secret Service special agents and Uniformed Division officers have the training required to prevent security breaches.

**Countering Violent Extremism and Enhancing Domestic Intelligence and Information**

**Sharing.** DHS is one of the main federal entities charged with countering violent extremism and preventing terrorist attacks in the U.S. For example, the DHS Office of Intelligence and Analysis (I&A) provides information to DHS components and other partners such as FBI to identify and mitigate threats to homeland security. However, our work has identified the need for DHS to improve its efforts in these areas.

For example, we recommended that DHS establish common terminology for targeted violence and assess existing formal agreements with FBI to more effectively share terrorist threat information. We also identified opportunities for I&A to assess its internal controls to ensure personnel follow policies for processing and sharing open source threat information. In addition, because I&A threat reporting can involve information about U.S. persons, I&A must implement privacy, civil rights, and civil liberties protections. Completing actions to address these issues will better position DHS to counter violent extremism, enhance information sharing, and ensure compliance with applicable laws.

Please see Enclosure 1 for additional details about the status and actions needed to fully implement all 39 open priority recommendations out of the 448 total recommendations that remain open. This includes priority recommendations on improving management of infrastructure and acquisitions.

We also provide in Enclosure 2 additional information on DHS's recommendation implementation rate and implemented, closed, and new priority recommendations since our August 2024 letter to Secretary Mayorkas, DHS-specific information relevant to our audit of the consolidated financial statements of the U.S. government, and relevant management challenges from GAO's [High-Risk List](#) that apply to DHS. In response to legislation enacted in December 2022, this enclosure also includes information on any additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.

Copies of this letter are being sent to the appropriate congressional committees. The letter will also be available on the GAO website at [Priority Recommendations | U.S. GAO](#). We also plan to send a separate letter specifically focused on open recommendations and key issues related to information technology. This letter will be sent to your Chief Information Officer.

If you have any questions or would like to discuss any of the issues outlined in this letter, please do not hesitate to contact me or Jason L. Bair, Managing Director, Homeland Security and Justice Team at [BairJ@gao.gov](mailto:BairJ@gao.gov). Contact points for our offices of Congressional Relations and Public Affairs may be found on the last page of this letter. Our teams will continue to coordinate with your staff on addressing these priority recommendations and the remaining 409 open recommendations. I appreciate DHS's continued commitment and thank you for your personal attention to these important issues.

Sincerely,

//SIGNED//

Gene L. Dodaro  
Comptroller General  
of the United States

Enclosures—2

cc: The Honorable Troy Edgar, Deputy Secretary  
Benjamin C. Huffman, Senior Official Performing the Duties of the Under Secretary for Management  
Sean Curran, Director, U.S. Secret Service  
David Richardson, Senior Official Performing the Duties of the Administrator, Federal Emergency Management Agency  
Pete R. Flores, Acting Commissioner, U.S. Customs and Border Protection  
Todd M. Lyons, Acting Director, U.S. Immigration and Customs Enforcement  
Daniel Tamburello, Senior Official Performing the Duties of the Under Secretary, Office of Intelligence and Analysis  
Admiral Kevin E. Lunday, Acting Commandant, U.S. Coast Guard  
Antoine McCord, Chief Information Officer  
Bridget Bean, Senior Official Performing the Duties of the Director, Cybersecurity and Infrastructure Security Agency (CISA)  
Steven Harris, Acting Executive Assistant Director for Infrastructure Security, CISA  
Shonnie Lyon, Director, Office of Biometric Identity Management  
Andrew Campen, Director, Financial Systems Modernization Joint Program Management Office  
Stacy Marcott, Acting Chief Financial Officer  
Robert M. Borka, Executive Director, Office of Program Accountability and Risk Management  
Roland Edwards, Chief Human Capital Officer  
Paul Courtney, Chief Procurement Officer  
Faron K. Paramore, Director, Federal Protective Service  
Julie S. Brewer, Acting Under Secretary, Science and Technology

## Enclosure 1

### Priority Open Recommendations to the Department of Homeland Security

#### Improving Emergency Preparedness and Response

*Federal Disaster Assistance: Improved Criteria Needed to Assess a Jurisdiction's Capability to Respond and Recover on Its Own.* [GAO-12-838](#). Washington, D.C.: September 12, 2012.

#### Year Recommendation Made: 2012

**Recommendation:** To increase the efficiency and effectiveness of the process for disaster declarations, the FEMA Administrator should develop and implement a methodology that provides a more comprehensive assessment of a jurisdiction's capability to respond to and recover from a disaster without federal assistance. This should include one or more measures of a jurisdiction's fiscal capacity, such as Total Taxable Resources, and consideration of the jurisdiction's response and recovery capabilities. If FEMA continues to use the Public Assistance per capita indicator to assist in identifying a jurisdiction's capabilities to respond to and recover from a disaster, it should adjust the indicator to accurately reflect the annual changes in the U.S. economy since 1986, when the current indicator was first adopted for use. In addition, implementing the adjustment by raising the indicator in steps over several years would give jurisdictions more time to plan for and adjust to the change.

**Action Needed:** FEMA concurred with this recommendation. FEMA has taken steps to update the factors considered when evaluating a request for a major disaster declaration for Public Assistance. Specifically, FEMA proposed updating the estimated cost of assistance (i.e., the per capita indicator) three times (in 2016, 2017, and 2020), via the federal rulemaking process.

However, as of January 2025, the agency has not issued a final rule updating the estimated cost of assistance nor does it intend to take additional actions to implement our recommendation. Until FEMA fully implements a new methodology, the agency will not have an accurate assessment of a jurisdiction's capabilities to respond to and recover from a disaster without federal assistance. Until such time, FEMA continues to run the risk of recommending the President award Public Assistance to jurisdictions that have the capability to respond and recover on their own.

**High-Risk Areas:** [Improving the Delivery of Federal Disaster Assistance](#) | [Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks](#)

**Director:** Christopher P. Currie, Homeland Security and Justice

**Contact information:** [CurrieC@gao.gov](mailto:CurrieC@gao.gov)

*Disaster Recovery: Actions Needed to Improve the Federal Approach.* [GAO-23-104956](#). Washington, D.C.: November 15, 2022.

#### Year Recommendations Made: 2023

**Recommendation:** The FEMA Administrator should, in consultation with the Recovery Support Function Leadership Group, identify and take steps to better manage fragmentation between its disaster recovery programs and other federal programs, including consideration of the options identified in the report. If FEMA determines that it needs authority for actions that it seeks to implement, it should request that authority from Congress.

**Action Needed:** DHS agreed with this recommendation. In March 2024, FEMA stated that efforts to develop a single disaster assistance application with the Small Business Administration (SBA) and the U.S. Department of Housing and Urban Development (HUD) were unsuccessful. FEMA officials added that they need authority and funding to create a common application. They noted that the three agencies remain committed to working on a collaborative cross-agency approach including establishing a consolidated application, which is aligned with one of the options identified by GAO.

In December 2024, FEMA, along with its partners in the Recovery Support Function Leadership Group, issued an updated National Disaster Recovery Framework (NDRF). According to FEMA, the update streamlined and clarified the federal approach to providing disaster recovery resources and support, including clarifying roles and responsibilities and using real-world recovery events to demonstrate coordination. FEMA describes the NDRF as a high-level document and indicated additional operational plans will be developed in the future.

FEMA's work through the Recovery Support Function Leadership Group and directly with HUD and SBA on the possibility of a common application could help FEMA identify and take steps to better manage fragmentation between FEMA's disaster recovery programs and other federal programs, including consideration of the options in our report. To fully address this recommendation, FEMA will need to demonstrate that it has worked with interagency partners and thoroughly considered available options, identified those it intends to implement, and then take steps to do so. By taking these steps, FEMA could improve service delivery to disaster survivors and communities and improve the effectiveness of recovery efforts.

**Recommendation:** The FEMA Administrator should identify and take steps to better manage fragmentation across its disaster recovery programs, including consideration of the options identified in this report. If FEMA determines that it needs authority for actions that it seeks to implement, it should request that authority from Congress.

**Action Needed:** DHS agreed with this recommendation. In response, FEMA has taken steps to streamline applications within its Individual Assistance, Public Assistance, and Hazard Mitigation Grant Programs to reduce the complexity and time it takes to apply. As of December 2024, FEMA coordinated with stakeholders on its Hazard Mitigation Grant Program to make the process more streamlined and standardize some program requirements. FEMA officials explained that they were also in the process of revising their Public Assistance intake forms to eliminate duplicate requests for information by pre-populating answers the applicant already provided. FEMA officials estimate that the changes to these forms will reduce the administrative burden by around 20 percent. As of June 2024, FEMA was testing these forms and awaiting funds to fully implement this effort. FEMA officials stated that other changes, such as removing the requirement that survivors apply for an SBA loan before being considered for certain types of financial assistance, went into effect for disasters declared after March 22, 2024.

To fully address this recommendation FEMA will need to demonstrate that it has thoroughly considered available options to reduce fragmentation across its programs, identified those it intends to implement, and taken steps to do so. By taking these steps, FEMA could make its programs simpler, more accessible, and more user-friendly, thereby improving their effectiveness.

**High-Risk Area:** [Improving the Delivery of Federal Disaster Assistance](#)

**Director:** Christopher P. Currie, Homeland Security and Justice

**Contact information:** [CurrieC@gao.gov](mailto:CurrieC@gao.gov)



## **Year Recommendations Made: 2022**

**Recommendation:** The FEMA Administrator should, in coordination with the SBA Associate Administrator of the Office of Disaster Assistance and the HUD Assistant Secretary for Community Planning and Development, develop, with input from key recovery partners, and implement an interagency plan to help ensure the availability and use of quality information that includes (1) information requirements, (2) data sources and methods, and (3) strategies for overcoming information challenges—to support federal agencies involved in disaster recovery in identifying access barriers or disparate outcomes.

**Action Needed:** DHS agreed with this recommendation. In February 2025, FEMA officials told us that FEMA, together with HUD and SBA, developed an interagency plan for data collection, sharing, and analysis to identify potential equity issues. According to FEMA officials, they expect the plan to address the recommendations. They stated that FEMA leadership, in coordination with HUD and SBA, is currently evaluating the interagency plan to ensure it aligns with the new Presidential Executive Orders. They plan to implement it by March 2026.

To fully address the recommendation and ensure the availability and use of quality information needed to identify access barriers and disparate outcomes, FEMA (with HUD and SBA) will need to both develop and implement this interagency plan specifying the data needed, the sources of those data, and the methods for obtaining those data. Without implementing a plan to ensure the availability of comprehensive information, disaster recovery programs lack a means to identify potential social and institutional barriers in their own programs and across programs.

**Recommendation:** The FEMA Administrator should coordinate with the SBA Associate Administrator of the Office of Disaster Assistance and the HUD Assistant Secretary for Community Planning and Development to design and establish routine processes to be used within and across federal disaster recovery programs to address identified access barriers and disparate outcomes on an ongoing basis.

**Action Needed:** DHS agreed with this recommendation. In February 2025, FEMA officials told us that, together with HUD and SBA, they developed an interagency plan that includes a description of routine processes that will be used to address any equity issues they identify. According to FEMA officials, they expect the plan to address the recommendations. They stated that FEMA leadership, in coordination with HUD and SBA, is currently evaluating the interagency plan to ensure it aligns with the new Presidential Executive Orders. They plan to implement it by March 2026.

To fully address the recommendation, FEMA (with HUD and SBA) must also implement institutionalized processes to be used within and across federal recovery programs to address identified access barriers and disparate outcomes on an ongoing basis. Without routine processes, disaster recovery programs lack a mechanism to ensure they can address any potential access barriers or disparate outcomes they might identify, particularly if the cause of those barriers or outcomes arise from the interaction between or among programs.

## **High-Risk Area:** [Improving the Delivery of Federal Disaster Assistance](#)

**Director:** Christopher P. Currie, Homeland Security and Justice  
**Contact information:** [CurrieC@gao.gov](mailto:CurrieC@gao.gov)

## **Enhancing Information Technology and Cybersecurity**

*Coast Guard: Actions Needed to Enhance IT Program Implementation.* [GAO-22-105092](#). Washington, D.C.: July 28, 2022.

### **Year Recommendations Made: 2022**

**Recommendation:** The Commandant of the U.S. Coast Guard should direct the Deputy Commandant for Mission Support to implement the leading practices for network capacity planning that we identified, including (1) compiling a complete and accurate inventory of hardware, software, and configurations; (2) identifying traffic growth predictions; (3) prioritizing network traffic; (4) performing simulations and what-if-analyses; and (5) continually monitoring the health of the infrastructure to ensure it is meeting demand and mission needs.

**Action Needed:** DHS concurred with this recommendation. In February 2025, the Coast Guard stated that through its Infrastructure Managed Services contract, awarded in December 2022, the Coast Guard has required that its vendor address the five leading practices in the recommendation. The Coast Guard expects that all activities will be fully implemented and in continuous operation by September 30, 2025. To fully implement the recommendation, the Coast Guard will need to demonstrate that it has established and implemented policies and practices that address each of the leading practices we identified for network capacity planning.

**Recommendation:** The Commandant of the U.S. Coast Guard should direct the Deputy Commandant for Mission Support to ensure that the plan or strategy for aligning all operational technology to the Department of Defense risk management framework is effectively implemented.

**Action Needed:** DHS concurred with this recommendation. In February 2024, the Coast Guard updated its Cybersecurity Policy to require that all operational technology comply with the Department of Defense risk management framework. In February 2025, the Coast Guard stated that it was working on developing a plan for aligning all operational technology to the Department of Defense framework. It estimated that the plan would be completed by the first quarter of 2025.

To fully implement the recommendation, the Coast Guard will need to demonstrate that it has a plan to align its operational technology to the Department of Defense's risk management framework and has implemented that plan. By doing so, Coast Guard could be better positioned to manage cybersecurity risks to its operational technology.

### **High-Risk Area:** [Improving IT Acquisitions and Management](#)

**Director:** Jennifer Franks, Information Technology and Cybersecurity  
**Contact information:** [FranksJ@gao.gov](mailto:FranksJ@gao.gov)

*Cyber Insurance: Action Needed to Assess Potential Federal Response to Catastrophic Attacks.* [GAO-22-104256](#). Washington, D.C.: June 21, 2022.

### **Year Recommendation Made: 2022**



**Recommendation:** The Director of the Cybersecurity and Infrastructure Security Agency (CISA) should work with the Director of the Federal Insurance Office to produce a joint assessment for Congress on the extent to which the risks to the nation's critical infrastructure from catastrophic cyberattacks, and the potential financial exposures resulting from these risks, warrant a federal insurance response.

**Action Needed:** DHS agreed with this recommendation. DHS has collaborated with the Department of the Treasury on identifying data needs for a joint assessment of federal insurance to address catastrophic cyberattacks. As of February 2025, DHS plans to continue to collaborate with Treasury regarding a joint cyber insurance assessment.

To fully implement this recommendation, DHS needs to continue working with Treasury to engage with critical infrastructure sectors and produce a joint assessment for Congress, as DHS has indicated is its intent. An assessment of the cyber risks facing critical infrastructure could inform Congress in its deliberations related to the increasing risk of catastrophic cyber incidents on U.S. critical infrastructure.

**High-Risk Area:** [Ensuring the Cybersecurity of the Nation](#)

**Director:** Kevin Walsh, Information Technology and Cybersecurity

**Contact information:** [WalshK@gao.gov](mailto:WalshK@gao.gov)

*Biometric Identity System: DHS Needs to Address Significant Shortcomings in Program Management and Privacy.* [GAO-23-105959](#). Washington, D.C.: September 12, 2023.

**Year Recommendation Made:** 2023

**Recommendation:** The Secretary of DHS should direct the Office of Biometric Identity Management (OBIM) Director to revise the schedule estimate for the HART program that incorporates the best practices called for in the GAO *Schedule Assessment Guide*.

**Action Needed:** DHS agreed with this recommendation. In December 2024, DHS officials stated that they were implementing an updated scheduling approach based on GAO's Agile Assessment Guide. As of February 2025, DHS continues to work on updating the HART's program schedule and incorporating practices from GAO's Agile Assessment Guide.

To fully implement this recommendation, DHS needs to finish revising the schedule. Once the program develops a reliable schedule, it will enable department leadership to make informed decisions regarding the program's future. It will also help program management officials mitigate future schedule slippages.

**High-Risk Area:** [Improving IT Acquisitions and Management](#)

**Director:** Marisol Cruz Cain, Information Technology and Cybersecurity

**Contact information:** [CruzCainM@gao.gov](mailto:CruzCainM@gao.gov)

*Critical Infrastructure Protection: National Cybersecurity Strategy Needs to Address Information Sharing Performance Measures and Methods.* [GAO-23-105468](#). Washington, D.C.: September 26, 2023.

## **Year Recommendation Made: 2023**

**Recommendation:** The Director of CISA, in coordination with the 14 agencies included in the review, should conduct a comprehensive assessment of whether the current mix of centralized and federated sharing methods used by the agencies is the optimal approach to addressing the cyber threat sharing challenges—including whether existing sharing methods should be retired in favor of centralized or federated approaches.

**Action Needed:** DHS agreed with our recommendation and stated that CISA would evaluate the feasibility of conducting a comprehensive assessment of existing information sharing methods. In November 2024, CISA officials described efforts they conducted to assess and improve existing cyber threat information sharing methods. For example, CISA officials explained that they gathered requirements and conducted listening sessions with federal agencies to develop a new cyber threat information sharing service.

However, these efforts did not always relate to critical infrastructure cyber threat information sharing. For example, CISA has not provided evidence that the new cyber threat information sharing service focuses on sharing information with private sector critical infrastructure entities from all 16 critical infrastructure sectors. Until CISA takes action to address our recommendation, the agency may not be able to effectively assess cyber threat information sharing efforts with critical infrastructure owners and operators and address longstanding sharing challenges. To fully implement this recommendation, CISA should complete and document its comprehensive assessment of critical infrastructure cyber threat information sharing efforts to help determine if they are optimal or if any method should be retired.

## **High-Risk Area:** [Ensuring the Cybersecurity of the Nation](#)

**Director:** Marisol Cruz Cain, Information Technology and Cybersecurity

**Contact information:** [CruzCainM@gao.gov](mailto:CruzCainM@gao.gov)

**Director:** Tina Won Sherman, Homeland Security and Justice

**Contact information:** [ShermanT@gao.gov](mailto:ShermanT@gao.gov)

*DHS Financial Management: Actions Needed to Improve Systems Modernization and Address Coast Guard Audit Issues.* [GAO-23-105194](#). Washington, D.C.: February 28, 2023.

## **Year Recommendations Made: 2023**

**Recommendation:** DHS's Under Secretary for Management should ensure that the Joint Program Management Office works with Coast Guard to remediate known issues identified from testing, prior to declaring full operational capability for the ongoing financial systems modernization efforts.

**Action Needed:** DHS concurred with the recommendation and contracted for a technical assessment of the Coast Guard's new system, with the goal of identifying steps needed to resolve the problems that prevented full operational capability. This assessment resulted in recommendations to assist in resolving these issues, as well as additional recommendations to move towards a more sustainable system after full operational capability. JPMO expects to address known issues and declare full operational capability in October 2025.

To fully implement this recommendation, DHS needs to implement its breach remediation plan, remediate the known issues, and declare full operational capability for Coast Guard's new financial management system.

**Recommendation:** DHS's Under Secretary for Management should ensure that the Joint Program Management Office works with FEMA to remediate issues as they arise from user testing prior to moving forward with subsequent milestones for the ongoing financial systems modernization efforts.

**Action Needed:** DHS concurred with the recommendation. In September 2024, DHS finalized its plans for testing FEMA's new system. DHS entered the implementation phase during the first quarter of fiscal year 2025 and plans to conduct several testing processes, including system integration testing and user acceptance testing during this phase.

To fully implement this recommendation, FEMA needs to ensure that issues identified by various system testing, including user acceptance testing, prior to the new system going live are remediated in a timely manner.

**Recommendation:** DHS's Under Secretary for Management should ensure that the Joint Program Management Office works with ICE to remediate issues as they arise from user testing prior to moving forward with subsequent milestones for the ongoing financial systems modernization efforts.

**Action Needed:** DHS concurred with the recommendation, selected a system integrator in September 2024, and anticipates the discovery phase to be completed by July 2025, with the target go-live date of early fiscal year 2028.

To fully implement this recommendation, ICE needs to complete the discovery process to develop functional requirements for its new system before testing can be performed during the implementation phase. ICE will then need to ensure that issues identified by various system testing, including user acceptance testing, prior to the new system going live are remediated in a timely manner.

**High-Risk Areas:** [Strengthening DHS IT and Financial Management Functions](#) | [Improving IT Acquisitions and Management](#)

**Director:** Paula Rascona, Financial Management and Assurance

**Contact information:** [RasconaP@gao.gov](mailto:RasconaP@gao.gov)

*Financial Management Systems: DHS Should Improve Plans for Addressing Its High-Risk Area Guidance for Independent Reviews.* [GAO-24-106895](#). Washington, D.C.: July 30, 2024.

#### **Year Recommendations Made: 2024**

**Recommendation:** The Under Secretary for Management should ensure that the Chief Financial Officer works with the relevant DHS offices to fully incorporate performance management leading practices in its high-risk financial management area strategies and guidance.

**Action Needed:** DHS concurred with this recommendation and officials described actions they planned to take. For example, DHS stated that the Office of the Chief Financial Officer's Risk Management and Assurance Division will conduct a review to identify current resourcing levels and capabilities, and crosswalk that information to the high-risk areas related to DHS's ability to obtain and sustain an unmodified (clean) opinion on internal controls over financial reporting (ICOFR). In September 2024, DHS's Joint Program Management Office included additional detail in the DHS Integrated Strategy for High-Risk Management. DHS said that it will continue to strengthen its use of performance management leading practices, and document those

actions in future iterations of the Integrated Strategy. DHS expects to fully address this recommendation by June 30, 2025.

To fully implement this recommendation, DHS will need to fully incorporate the performance management leading practices into its guidance and strategies used to manage its high-risk financial management area.

**High-Risk Area:** [Strengthening DHS IT and Financial Management Functions](#)

**Recommendation:** The Under Secretary for Management should ensure that the Director of the Office of Program Accountability and Risk Management fully incorporates key elements of effective independent verification and validation (IV&V) in DHS's systems engineering guidance.

**Action Needed:** DHS concurred with this recommendation. In January 2025, DHS officials stated that the Program Accountability and Risk Management office remains on track to integrate key elements of effective IV&V into DHS's "Systems Engineering Lifecycle Guidebook," with proposed revisions being coordinated with stakeholders within the department. DHS expects to issue the updated Guidebook by June 30, 2025.

To fully address this recommendation DHS needs to finalize and issue the updated Guidebook with the key elements of effective IV&V incorporated.

**High-Risk Areas:** [Strengthening DHS IT and Financial Management Functions](#) | [Improving IT Acquisitions and Management](#)

**Director:** Paula Rascona, Financial Management and Assurance

**Contact information:** [RasconaP@gao.gov](mailto:RasconaP@gao.gov)

*Cybersecurity: Improvements Needed in Addressing Risks to Operational Technology.* [GAO-24-106576](#). Washington, D.C.: March 7, 2024.

**Year Recommendations Made:** 2024

**Recommendation:** The Director of CISA should issue guidance on how sector risk management agencies (SRMAs) should update sector-specific plans that reflects the five selected leading collaboration practices when agencies are mitigating cyber operational technology risks.

**Action Needed:** DHS concurred with this recommendation. In June 2024, CISA released guidance for SRMAs to use in developing their Sector-Specific Risk Management Plans. However, the guidance does not describe how SRMAs should address leading collaborating practices when mitigating cyber risks to operational technology. To fully implement this recommendation, DHS needs to issue guidance that describes how SRMAs should address leading collaboration practices when mitigating cyber risks to operational technology.

**Recommendation:** The Director of CISA should (1) develop an agency-wide policy on agreements with SRMAs regarding collaboration to mitigate operational technology risks and (2) implement that policy with the selected agencies.

**Action Needed:** DHS concurred with this recommendation. In August 2024, DHS stated that all Sector Risk Management Agencies (SRMA) are to develop an Operating Plan by October 2024. DHS added that CISA will use these plans to identify operational gaps across SRMAs and determine how to develop agency-wide policy agreements with SRMAs. The department

expects for these efforts to be completed by April 30, 2025. To fully implement this recommendation, DHS needs to complete its review of operational gaps across SRMAs. The department will need to use these results to develop a policy on agreements with SRMAs regarding collaboration to mitigate cyber risks to operational technology and implement that policy.

**High-Risk Area:** [Ensuring the Cybersecurity of the Nation](#)

**Director:** Marisol Cruz Cain, Information Technology and Cybersecurity

**Contact information:** [CruzCainM@gao.gov](mailto:CruzCainM@gao.gov)

**Strengthening Border Security and Immigration Policies and Data**

*Southwest Border: Actions Needed to Improve DHS Processing of Families and Coordination between DHS and HHS.* [GAO-20-245](#). Washington, D.C.: February 19, 2020.

**Year Recommendation Made:** 2020

**Recommendation:** The Secretary of Homeland Security, jointly with the Secretary of HHS, should collaborate to address information sharing gaps identified in this report to ensure that the Office of Refugee Resettlement (ORR) receives information needed to make decisions for unaccompanied alien children (UAC), including those apprehended with an adult.

**Action Needed:** DHS concurred with this recommendation. In coordination with HHS, DHS implemented the Unified Immigration Portal, which provides real-time data to help track unaccompanied children from the time of DHS apprehension to their referral and placement in HHS-funded facilities, including those who are apprehended with an adult. HHS continues to implement its case management data system, which is integrated with the Unified Immigration Portal. This helps HHS officials retrieve information about a child's case more quickly and automates the process for referring unaccompanied children from DHS to HHS.

However, ORR officials have told us that they do not consistently receive information from DHS about the adults who arrived with unaccompanied children. Consistently receiving information would help ORR make placement and release decisions. In the fall of 2023, DHS reported it was working with ORR on a new interagency agreement to govern information sharing. As of February 2025, DHS and HHS have not finalized the new agreement, but DHS officials stated they expect to finalize it in spring 2025.

To fully address the recommendation, DHS and HHS should finalize their information sharing agreement and ensure the agreement addresses the gaps identified in our report. Doing so would help ensure that ORR receives information needed to make decisions for unaccompanied children, including those apprehended with an adult. Doing so would also enable ORR to make more informed and timely decisions for unaccompanied children, including those separated from adults with whom they were apprehended.

**Director:** Rebecca S. Gambler, Homeland Security and Justice

**Contact information:** [GamblerR@gao.gov](mailto:GamblerR@gao.gov)

*Immigration Enforcement: Arrests, Removals, and Detentions Varied Over Time and ICE Should Strengthen Data Reporting.* [GAO-24-106233](#). Washington, D.C.: July 23, 2024.

**Year Recommendation Made:** 2024

**Recommendation:** The Director of ICE should report data on the total number of detentions of individuals in ICE immigration detention facilities as part of its public reporting on annual detention statistics.

**Action Needed:** DHS did not concur with this recommendation. In February 2024, ICE reiterated its non-concurrence, stating that it reports initial book-in data for individuals detained in ICE custody, and that detentions originating at temporary sites are appropriately accounted for in separate publicly reported statistics, such as currently detained and average length of stay data.

ICE maintains that it reports adequate detention statistics; however, the agency reported that it will modify its detention stay reporting for fiscal year 2025 to include in its length of stay calculations those detentions originating at temporary facilities. While including detentions originating at temporary facilities may provide greater transparency into how long individuals are detained, this action does not address the intent of our recommendation. ICE's current methodology for calculating detention books-ins does not take into account thousands of detentions that originated in temporary facilities, as recorded in ICE's database. As a result, ICE is reporting an undercount of annual detentions. ICE needs to report data on the total number of individuals in ICE immigration detention facilities to help ensure the public and decisionmakers have a more complete understanding and proper context of annual detentions.

**Director:** Rebecca S. Gambler, Homeland Security and Justice

**Contact information:** [GamblerR@gao.gov](mailto:GamblerR@gao.gov)

### **Improving U.S. Secret Service Training Accountability**

*U.S. Secret Service: Further Actions Needed to Fully Address Protective Mission Panel Recommendations.* [GAO-19-415](#). Washington, D.C.: May 22, 2019.

#### **Year Recommendations Made: 2019**

**Recommendation:** The Director of the Secret Service should develop and implement a plan to ensure that special agents assigned to Presidential Protective Division and Vice Presidential Protective Division reach annual training targets given current and planned staffing levels.

**Action Needed:** DHS concurred with our recommendation.

In May 2019, we reported that the Secret Service had not met the established training target (25 percent of work time) and lacked a plan for achieving it. This training target had been recommended by the U.S. Secret Service Protective Mission Panel following a 2014 intrusion into the White House.<sup>2</sup> More specifically, we found that, in fiscal year 2018, Presidential Protective Division (PPD) and Vice-Presidential Protective Division (VPD) special agents reported attending training for 5.9 percent and 2.9 percent of their regular work hours, respectively. We therefore recommended that the Director of the Secret Service develop and implement a plan to ensure that special agents assigned to the PPD and VPD reach annual training targets given current and planned staffing levels. The agency concurred with our recommendation but told us that the agency no longer agreed with the 25 percent training target

---

<sup>2</sup>Following the September 2014 intrusion into the White House Complex, the then-Secretary of Homeland Security established the U.S. Secret Service Protective Mission Panel, naming four members with expertise in national security, protective security, and leadership of complex organizations. The PMP issued its final report in December 2014. It concluded that the September 2014 incident occurred in large part because of a "catastrophic failure in training."



and planned to reevaluate it as of May 2019. Since then, in August 2021, the Secret Service set new annual training targets for special agents assigned to PPD and VPD to be approximately 12 percent, as reported in its Human Capital Strategic Plan for Fiscal Years 2021-2025. However, this target has not been achieved.

In February 2025, Secret Service officials told us that prior staffing and training levels had been at less-than-optimal levels for PPD and VPD special agents. Secret Service officials further told us that the agency was revising staffing requirements for PPD and VPD special agents. The revisions, initiated due to the attempted assassination attempt of Donald Trump during the 2024 Presidential Campaign and the enactment of the Enhanced Presidential Security Act of 2024<sup>3</sup>, are to account for optimal levels to train personnel and inform staffing levels. We have not had the opportunity to view the plan because it is still under development, and therefore we are not able to assess whether the revisions will meet the intent of the recommendation.

In the absence of a plan to achieve needed training, affected special agents may continue to lack training required to prevent security breaches. To fully implement this recommendation, the Secret Service needs to develop and implement a plan to ensure that special agents assigned to PPD and the VPD reach annual training targets given current and planned staffing levels.

**Recommendation:** The Director of the Secret Service should develop and implement a policy that documents the process for collecting complete Uniformed Division (UD) officer training data and establishes the types of information that should be collected.

**Action Needed:** DHS concurred with our recommendation. In May 2019, we reported that training data collected on the Secret Service's Uniform Division were incomplete and in certain cases unrelated to protection or lacked descriptions to clearly link the training to required skills. Further, the process used to capture the data was not consistently employed and did not include information on how or whether to capture internal on-the-job training instances, or instruction on the type of training to be captured to demonstrate that the training is protection-related training. We therefore recommended that the Director of the Secret Service develop and implement a policy that documents the process for collecting complete Uniformed Division Officer training data and establishes the types of information that should be collected.

Since 2019, Secret Service provided updates, including efforts to track training records and targets in an online system that was subsequently decommissioned in 2023. Secret Service had also reported several updates between calendar years 2021 through 2024 related to a draft policy to document the process for collecting complete Uniformed Division officer training data, including the types of information that should be collected.

As of February 2025, Secret Service's policy had been finalized. The policy, published in January 2025, defines roles and responsibilities related to Uniformed Division training, and specifies the training courses that UD officers must complete, including the number of hours spent on each training topic, in a biennial training plan. However, the policy does not document how data is to be collected to demonstrate that UD officers have completed the training and the type of information that should be collected.

To fully implement this recommendation, the Secret Service needs to collect specific UD officer training data, including the type of training-related information that should be collected.

---

<sup>3</sup>Pub. L. No. 118-91, 138 Stat. 1560.

**Director:** Triana McNeil, Homeland Security and Justice

**Contact information:** [McNeilT@gao.gov](mailto:McNeilT@gao.gov)

**Countering Violent Extremism and Enhancing Domestic Intelligence and Information Sharing**

*Countering Violent Extremism: DHS Can Further Enhance Its Strategic Planning and Data Governance Efforts.* [GAO-21-507](#). Washington, D.C.: July 20, 2021.

**Year Recommendation Made:** 2021

**Recommendation:** The Secretary of Homeland Security—in consultation with affected offices and components—should establish common terminology for targeted violence.

**Action Needed:** DHS concurred with this recommendation. As of March 2024, DHS developed a draft definition of targeted violence. In February 2025, DHS officials stated that the draft terminology was still under review and anticipated the definition to be finalized and published by September 2025. To fully implement this recommendation, DHS will need to finalize the definition and add it to the approved DHS Lexicon. Without a common definition for targeted violence, it will be difficult for DHS to assess threats, track trends, and build effective policy within DHS and the stakeholder community.

**Director:** Triana McNeil, Homeland Security and Justice

**Contact information:** [McNeilT@gao.gov](mailto:McNeilT@gao.gov)

*Domestic Terrorism: Further Actions Needed to Strengthen FBI and DHS Collaboration to Counter Threats.* [GAO-23-104720](#). Washington, D.C.: February 22, 2023.

**Year Recommendations Made:** 2023

**Recommendation:** The DHS Under Secretary for Intelligence and Analysis should, in collaboration with the Director of the Federal Bureau of Investigation (FBI), assess existing formal agreements to determine if they fully articulate a joint process for working together to counter domestic terrorism threats and sharing relevant domestic terrorism-related information and update and revise accordingly.

**Action Needed:** DHS concurred with this recommendation. As of February 2025, DHS has reviewed its formal agreements with the FBI, and the agencies signed a new MOU to assign an FBI staff member to a DHS counterterrorism office to better facilitate information sharing. To fully implement this recommendation, DHS will need to coordinate with FBI to make any additional needed updates or revisions to existing agreements.

**Director:** Triana McNeil, Homeland Security and Justice

**Contact information:** [McNeilT@gao.gov](mailto:McNeilT@gao.gov)

*Capitol Attack: Federal Agencies Identified Some Threats, but Did Not Fully Process and Share Information Prior to January 6, 2021.* [GAO-23-106625](#). Washington, D.C.: February 28, 2023

**Year Recommendations Made:** 2023

**Recommendation:** The DHS Under Secretary for Intelligence and Analysis (I&A) should assess the extent to which its internal controls ensure personnel follow existing and updated policies for processing open source threat information.

**Action Needed:** DHS concurred with this recommendation. DHS I&A established an internal controls branch, which, in fiscal year 2022, began the process of gathering foundational data to establish a systemic assessment process. As of February 19, 2025, DHS I&A has issued updates to the policy guidance on the open source and human intelligence collection programs. The updated policy guidance clarifies the meaning, scope, and processes of I&A's Open Source Intelligence (OSINT) Collection Program. In addition, DHS I&A officials told us they continue to track system implementation, processes, procedures, and policies, and review evidence to assess implementation of the guidance concerning collections programs. I&A officials said that they are still in the process of conducting the in-depth assessment of the design and effectiveness of the Open Source and Information Sharing processes. Additionally, I&A officials stated that they are continuing to analyze program controls and work towards addressing this recommendation by completing the in-depth assessment by December 31, 2025.

Clarifying program guidance and gathering data is a significant step forward, but to fully implement this recommendation, DHS needs to complete the in-depth assessment of the Open Source and Information Sharing processes. Completing the assessment will provide DHS I&A with information to address internal control deficiencies and help ensure that personnel consistently follow existing and updated policies for processing open source threat information.

**Recommendation:** The DHS Under Secretary for I&A should assess the extent to which its internal controls ensure personnel consistently follow the policies for sharing threat-related information with relevant agencies such as Capitol Police.

**Action Needed:** DHS concurred with this recommendation. DHS I&A established an internal controls branch, which, in fiscal year 2022, began the process of gathering foundational data to establish a systemic assessment process. As of February 19, 2025, DHS I&A officials told us they are in the process of relocating I&A's Open Source Intelligence Collection Program personnel to be embedded with I&A's Office of Management and the Office of Analysis analytical workforce. In addition, officials said that DHS I&A is in the process of updating training and will continue to review and update such materials annually to ensure the most recent procedures are incorporated into the curriculum. DHS I&A officials said that they are still in the process of conducting the in-depth assessment of the design and effectiveness of the Open Source and Information Sharing processes to test its mitigating controls. Additionally, I&A officials stated that they are continuing to analyze program controls and work towards addressing this recommendation by completing the in-depth assessment by December 31, 2025.

Assessing internal controls and updating training is a significant step, but to fully implement this recommendation, DHS needs to complete the in-depth assessment of the Open Source and Information Sharing processes. Completing the assessment will provide DHS I&A with information to address internal control deficiencies and help ensure that personnel consistently follow existing and updated policies for sharing information with relevant agencies.

**Director:** Triana McNeil, Homeland Security and Justice

**Contact information:** [McNeilT@gao.gov](mailto:McNeilT@gao.gov)

*Homeland Security: Office of Intelligence and Analysis Should Improve Privacy Oversight and Assessment of Its Effectiveness.* [GAO-23-105475](#). Washington, D.C.: August 28, 2023.

**Year Recommendation Made:** 2023

**Recommendation:** The Under Secretary for Intelligence and Analysis should ensure that the responsible entities conduct audits of information systems and bulk data, as described in I&A's Intelligence Oversight Guidelines

DHS agreed with this recommendation. As of February 2025, I&A was developing requirements for a technical capability to conduct audits of information systems, to be completed by March 2025, and a plan to audit I&A bulk data holdings containing U.S. persons information to be completed by April 2025. I&A plans to complete audits of bulk data by the end of July 2025 but has not established time frames for completing audits of information systems. To close this recommendation, I&A will need to provide evidence that it conducted both types of audits (i.e., of information systems and bulk data). By conducting these audits, I&A will be better positioned to address any failures to protect privacy, civil rights, and civil liberties within its information systems and bulk data holdings.

**Director:** Triana McNeil, Homeland Security and Justice

**Contact information:** [McNeilT@gao.gov](mailto:McNeilT@gao.gov)

**Improving Management of Infrastructure and Acquisitions**

*Federal Real Property: DHS and GSA Need to Strengthen the Management of DHS Headquarters Consolidation.* [GAO-14-648](#). Washington, D.C.: September 19, 2014.

**Year Recommendation Made:** 2014

**Recommendation:** The Secretary of Homeland Security and the Administrator of the General Services Administration (GSA), after revising the DHS headquarters consolidation plans, should work jointly to develop revised cost and schedule estimates for the remaining portions of the consolidation project that conform to GSA guidance and leading practices for cost and schedule estimation, including an independent evaluation of the estimates.

**Action Needed:** DHS agreed with this recommendation, as did GSA. In March 2022, DHS—with input from GSA—submitted a report on the consolidation plan to congressional committees in response to the Department of Homeland Security Headquarters Consolidation Accountability Act of 2015.<sup>4</sup> Among other things, the act required that DHS, in coordination with GSA, provide updated cost and schedule estimates. In August 2022, we found that this report did not contain sufficient information on the costs and schedules of the consolidation project's components for us to perform a comprehensive assessment based on GAO's leading practices in this area.

GSA and DHS have provided us documentation of cost and schedule estimates. As of February 2025, we have determined that the current estimates meet some, but not all, of GAO's leading practices.

---

<sup>4</sup>Pub. L. No. 114-150, 130 Stat. 366 (2016).

To fully implement this recommendation, DHS and GSA need to provide updated documentation for cost and schedule estimates that fully conform to our leading practices. Such estimates would support sound decision-making related to DHS's ongoing headquarters consolidation.

**High-Risk Area:** [Managing Federal Real Property](#)

**Director:** Christopher P. Currie, Homeland Security and Justice

**Contact information:** [CurrieC@gao.gov](mailto:CurrieC@gao.gov)

**Director:** David Marroni, Physical Infrastructure

**Contact information:** [MarroniD@gao.gov](mailto:MarroniD@gao.gov)

*Coast Guard: Actions Needed to Close Stations Identified as Overlapping and Unnecessarily Duplicative.* [GAO-18-9](#). Washington, D.C.: October 26, 2017.

**Year Recommendation Made:** 2018

**Recommendation:** The Commandant of the Coast Guard should take action to close the stations identified according to its plan and target dates.

**Action Needed:** DHS agreed with this recommendation. DHS stated that it would begin implementing changes in the fall of 2018. According to Coast Guard officials, historically the closure process has been difficult due to factors such as concerns from affected communities and members of Congress. The Coast Guard has implemented a revised process, which includes notifications to Congress in its annual budget request and Federal Register notices to obtain public comments prior to taking action to close stations. As of April 2023, the Coast Guard reported that it had consolidated six of the 18 identified stations with larger adjacent stations. According to officials, the Coast Guard continues to evaluate future closures as of March 2025.

The Coast Guard has partially addressed this recommendation but continues to evaluate redundant stations for closure as part of its boat optimization process. As of February 2025, the Coast Guard continues to evaluate the impacts of temporary operational adjustments made in 2024 and plans to conduct additional analysis that will inform any modifications to current operations. The service plans to recommend additional closures of stations identified as redundant in future budget submissions, which we will continue to monitor. To fully implement this recommendation, DHS, through the Coast Guard, should close boat stations that provide overlapping search and rescue coverage and are unnecessarily duplicative, according to its plan and target dates.

**Potential Financial Benefit if Implemented:** Millions

**Director:** Heather MacLeod, Homeland Security and Justice

**Contact information:** [MacLeodH@gao.gov](mailto:MacLeodH@gao.gov)

*Coast Guard Shore Infrastructure: Applying Leading Practices Could Help Better Manage Project Backlogs of at Least \$2.6 Billion.* [GAO-19-82](#). Washington, D.C.: February 21, 2019.

**Year Recommendation Made:** 2019

**Recommendation:** The Commandant of the Coast Guard should employ models for its asset lines for predicting the outcome of investments, analyzing trade-offs, and optimizing decisions among competing investments.

**Action Needed:** The Coast Guard agreed with the recommendation. As of February 2025, the Coast Guard had not employed models to evaluate its asset lines. Instead, the Coast Guard reported that it had identified a preferred solution, began populating it with assessment data, and estimated that it will complete this step and begin analysis and modeling by the end of 2028. To fully implement this recommendation, the Coast Guard needs to employ its modeling solution for predicting the outcome of investments, analyzing trade-offs, and optimizing decisions among competing investments.

**Potential Financial Benefit if Implemented:** Millions

**Director:** Heather MacLeod, Homeland Security and Justice

**Contact information:** [MacleodH@gao.gov](mailto:MacleodH@gao.gov)

*Coast Guard: Actions Needed to Evaluate the Effectiveness of Organizational Changes and Determine Workforce Needs.* [GAO-20-223](#). Washington, D.C.: February 26, 2020.

**Year Recommendation Made:** 2020

**Recommendation:** The Commandant of the Coast Guard should update its April 2018 Manpower Requirements Plan to include time frames and milestones for completing manpower requirements analyses and determinations for all positions and units.

**Action Needed:** DHS concurred with this recommendation. In March 2023, the Coast Guard submitted an updated Manpower Requirements Plan to relevant congressional committees. However, this plan did not include time frames and milestones for the Coast Guard to complete manpower requirements analyses and determinations for all positions and units, as we recommended. In this way, the Coast Guard's plan did not fully meet the intent of our recommendation.

In September 2023, Coast Guard officials provided a memorandum with a list of manpower studies the Coast Guard intends to conduct from fiscal years 2023 through 2028. According to the document, dated August 2023, the Coast Guard intends to begin or complete manpower requirements analysis for 21 unit types, subject to resource availability, shifting priorities, and other factors. However, these 21 unit types cover only 29 percent of the Coast Guard's workforce. As of January 2025, the Coast Guard had not developed a plan with time frames for using its workforce (previously known as manpower) requirements determination process to assess all positions and units.

To fully implement this recommendation the Coast Guard needs to create a plan with time frames and milestones for completing workforce requirements analyses and determinations for all of its positions and units. We will continue to monitor actions Coast Guard takes to fully implement this recommendation.

**Director:** Heather MacLeod, Homeland Security and Justice

**Contact information:** [MacleodH@gao.gov](mailto:MacleodH@gao.gov)

*Coast Guard: Actions Needed to Improve National Vessel Documentation Center Operations.* [GAO-21-100](#). Washington, D.C.: December 16, 2020.

**Year Recommendation Made:** 2021

**Recommendation:** The Commandant of the Coast Guard should direct the Assistant Commandant for Prevention Policy to ensure that the National Vessel Documentation Center (NVDC) conducts a full cost study of NVDC's commercial and recreational user fees.

**Action Needed:** DHS concurred with the recommendation and stated that the NVDC will conduct a full cost study of its commercial and recreational user fees, with oversight provided as



needed by the Director of Operations Resource Management for the Deputy Commandant for Operations. DHS officials stated that the NVDC would do so after the Coast Guard develops a new information technology system to accurately assess the actual costs of providing services to the public, including new information technology support costs. The Coast Guard has delayed the full cost study and, as of February 2025, estimates completing it by March 2027. By fully implementing this recommendation, the Coast Guard will have assurance that its fees accurately charge users for the costs of providing its services. We continue to monitor the Coast Guard's progress.

**Potential Financial Benefit if Implemented:** Millions

**Director:** Heather MacLeod, Homeland Security and Justice

**Contact information:** [MacLeodH@gao.gov](mailto:MacLeodH@gao.gov)

*DHS Employee Morale: Some Improvements Made, but Additional Actions Needed to Strengthen Employee Engagement.* [GAO-21-204](#). Washington, D.C.: January 12, 2021.

**Year Recommendation Made:** 2021

**Recommendation:** The DHS Office of the Chief Human Capital Officer (OCHCO) should monitor components' implementation of the Office of Personnel Management (OPM) action planning cycle to ensure the components review and assess the results of their actions to adjust, reprioritize, and identify new actions needed to improve employee engagement.

**Action Needed:** DHS agreed with the recommendation. In March 2021, OCHCO issued written employee engagement guidance for DHS components that includes mechanisms for OCHCO to monitor components' implementation of the OPM action planning cycle. DHS OCHCO reviewed components' 2023 engagement plans and assessed the extent to which components are reviewing and assessing the results of their employee engagement efforts.

Overall, most DHS components are reviewing and assessing the results of their 2021 action plans. However, ICE did not do so in its 2023 action plan. According to OCHCO's assessment, limited personnel and other resource constraints have presented challenges for implementing and evaluating ICE's planned actions and action plan since 2021. OCHCO noted that with additional time, ICE may be better positioned to address some of these issues. As of February 2025, OCHCO expects components, including ICE, to finalize their next action plans in August 2025.

To fully address this recommendation, all components must review and assess the results of the items in their action plans to adjust, reprioritize, and identify new actions needed to improve employee engagement.

**High-Risk Area:** [Strategic Human Capital Management](#)

**Director:** Christopher P. Currie, Homeland Security and Justice

**Contact information:** [CurrieC@gao.gov](mailto:CurrieC@gao.gov), (202) 512-8777

*Federal Contracting: Senior Leaders Should Use Leading Companies' Key Practices to Improve Performance.* [GAO-21-491](#). Washington, D.C.: July 27, 2021.

**Year Recommendation Made:** 2021

**Recommendation:** The Secretary of Homeland Security should ensure the DHS Chief Procurement Officer (CPO) uses a balanced set of performance metrics to manage the department's procurement organizations, including outcome-oriented metrics to measure (a) cost savings/avoidance, (b) timeliness of deliveries, (c) quality of deliverables, and (d) end-user satisfaction.

**Action Needed:** DHS did not concur with the recommendation. DHS stated that while the department supports the use of outcome-oriented metrics, it disagreed that the specific metrics included in our recommendation necessarily captured the most relevant aspects of procurement organizations' performance. However, DHS also stated the CPO office would review its current metrics to determine whether they appropriately measure outcomes. We agree DHS could identify additional outcome-oriented metrics that are tailored to its needs. We also continue to believe DHS should address the recommendation by using the four types of metrics we identified because the corporate procurement leaders we interviewed emphasized the importance of using these types of outcome-oriented metrics.

In June 2023, the CPO office provided evidence that it was using an outcome-oriented metric to measure cost savings/avoidance achieved through category management activities, which are intended to improve how agencies procure common goods and services. DHS officials provided an update in February 2025 showing that in fiscal year 2024 the department used category management activities for about 87 percent of its common goods and services expenditures (\$19.1 billion of \$22.1 billion) and had tracked savings of \$502 million. DHS also continues to exceed its annual goal for Best-In-Class solution utilization and achieved 28 percent of fiscal year 2024 common spend on these best-value solutions.

To address the timeliness of deliveries and quality of deliverables metrics, in April 2024 the CPO conducted an analysis of marginal and unsatisfactory data from the Contractor Performance Assessment Reporting System. This analysis indicated that less than 5 percent of contractors were rated marginal or unsatisfactory, and Office of the Chief Procurement Officer determined timeliness of delivery and quality of deliverables were not significant issues. To address the end-user satisfaction metric, the CPO office stated it supplemented its Acquisition 360 data by surveying procurement personnel and stakeholders, including end-users, in order to improve the procurement experience. CPO officials stated that if performance gaps related to end-user experiences are identified, they will work to develop metrics, as needed.

To close this recommendation, DHS will need to provide evidence that it has implemented all the performance metrics to manage the department's procurement organization. Using a balanced set of performance metrics, including both process- and outcome-oriented measures would help DHS better identify improvement opportunities, set priorities, and allocate resources.

**Potential Financial Benefit if Implemented:** A Hundred Million or More Annually

**Director:** Mona Sehgal, Contracting and National Security Acquisitions

**Contact information:** [SehgalM@gao.gov](mailto:SehgalM@gao.gov)

*Coast Guard Acquisitions: Offshore Patrol Cutter Program Needs Mature Technology and Design.* [GAO-23-105805](#). Washington, D.C.: June 20, 2023.

**Year Recommendation Made:** 2023

**Recommendation:** The Commandant of the Coast Guard should ensure that the Offshore Patrol Cutter (OPC) stage 2 program achieves a sufficiently stable design prior to the start of lead ship construction. In line with shipbuilding leading practices, sufficiently stable design includes 100 percent completion of basic and functional design, including routing of major distributive systems and transitive components that effect multiple zones of the ship.

**Action Needed:** DHS did not concur with this recommendation. DHS stated that the design would be sufficiently stable but the basic and functional design would not be 100 percent complete. We stand by this recommendation as it aligns with our leading practices in shipbuilding. In August 2024, DHS authorized the start of lead ship construction for OPC stage 2. As of February 2025, we have ongoing work assessing the design stability of OPC stage 2.

To fully implement the recommendation, the Coast Guard should have ensured that all basic and functional design drawings were fully complete before the start of lead ship construction for OPC stage 2. This includes completing the designs for distributive systems and transitive components that affect multiple zones of the ship.

**Director:** Shelby Oakley, Contracting and National Security Acquisitions

**Contact information:** [OakleyS@gao.gov](mailto:OakleyS@gao.gov)

*Coast Guard Acquisitions: Polar Security Cutter Needs to Stabilize Design Before Starting Construction and Improve Schedule Oversight.* [GAO-23-105949](#). Washington, D.C.: July 27, 2023.

**Year Recommendation Made:** 2023

**Recommendation:** The DHS Secretary should ensure the DHS Under Secretary for Management ensures design for the lead Polar Security Cutter is mature, meaning at least the functional design is complete, including routing of major distributive systems that affect multiple zones of the ship, prior to authorizing lead cutter construction beyond the previously approved eight prototype units.

**Action Needed:** DHS concurred with this recommendation and stated that the goal for the Polar Security Cutter's design maturity is consistent with this recommendation. In January 2025, DHS reported that the Polar Security Cutter's functional design was 90 percent complete, and that the program was planning to start lead ship construction by the end of June 2025. This is 9 months later than what DHS had planned in January 2024. However, contrary to our recommendation, in January 2025, DHS approved the Coast Guard to start construction on eight additional prototype units beyond the previously approved eight units—totaling nearly 20 percent of the units for the entire cutter—despite the functional design still being incomplete.

To fully implement the recommendation, DHS should not authorize lead ship construction or approve construction of additional prototype units until the Coast Guard has demonstrated the Polar Security Cutter's design is mature.

**Director:** Shelby Oakley, Contracting and National Security Acquisitions

**Contact information:** [OakleyS@gao.gov](mailto:OakleyS@gao.gov)

*Coast Guard Acquisitions: Further Cost and Affordability Analysis of Polar Fleet Needed.* [GAO-25-106822](#). Washington, D.C.: December 19, 2024.

**Year Recommendation Made:** 2025

**Recommendation:** The Commandant of the Coast Guard should complete an analysis of the cost and sequencing for the polar icebreaker fleet expansion, including how these efforts are affordable within its larger acquisition portfolio.

**Action Needed:** DHS concurred with this recommendation and stated that the Coast Guard is drafting an analysis of the polar fleet mix necessary to accomplish the Coast Guard's missions for the polar regions. As of February 2025, Coast Guard officials stated that they plan to deliver the analysis to Congress by the end of July 2025. To fully implement the recommendation, the Coast Guard needs to include in its analysis a robust assessment of the costs, quantities, and time-phasing for the entire polar icebreaker fleet expansion. This includes explaining how these efforts are affordable, especially in light of significant cost growth for the Polar Security Cutter program and other Coast Guard acquisition priorities.

**Director:** Shelby Oakley, Contracting and National Security Acquisitions

**Contact Information:** [OakleyS@gao.gov](mailto:OakleyS@gao.gov)

*Federal Protective Service: Actions Needed to Address Critical Guard Oversight and Information System Problems.* [GAO-25-108085](#). Washington, D.C.: March 11, 2025.

**Year Recommendations Made:** 2025

**Recommendation:** Develop and implement a process to regularly analyze covert testing information and use that analysis to inform actions that will improve contract guard detection capabilities.

**Action Needed:** DHS concurred with this recommendation. The Federal Protective Service (FPS) stated it was implementing efforts to analyze historical results of covert security testing focused on prohibited item detection. Once complete, this analysis could inform additional actions, such as increasing the frequency of post visits, post-inspections, and on-the-job training for contract guards.

To fully implement this recommendation, FPS will need to develop and implement a process for analyzing the results of their covert testing and demonstrate it has applied the analysis to improving prohibited item detection and contract guard performance.

**Recommendation:** Determine whether to terminate and replace the Post Tracking System (PTS), or make corrective actions to the existing system, including a schedule for providing tenants with timely communication of guard shortages.

**Action Needed:** DHS concurred with this recommendation and stated that the Chief Information Officer would coordinate with the Federal Protective Service to identify system deficiencies and develop a plan of action to terminate or replace Post Tracking System or take corrective actions. DHS officials said these efforts would include establishing a Tiger team to conduct technical documentation reviews and facilitate focus groups to collect detailed feedback on the Post Tracking System.

To fully implement this recommendation, DHS will need to conduct system assessments to determine if PTS can achieve its core mission in reasonable time frames, and if it can provide a schedule for making improvements that will allow PTS to accomplish its mission of providing real-time verification that guards are standing posts for which they are qualified. If DHS determines that PTS cannot achieve its core mission, it should take steps to procure a system that can.

**High-Risk Area:** [Managing Federal Real Property](#)

**Director:** David Marroni, Physical Infrastructure

**Contact Information:** [MarroniD@gao.gov](mailto:MarroniD@gao.gov)

*Federal Research Centers: DHS Actions Could Reduce the Potential for Unnecessary Overlap among Its R&D Projects.* [GAO-25-106394](#). Washington, D.C.: October 30, 2024.

**Year Recommendations Made:** 2025

**Recommendation:** The DHS Under Secretary for Science and Technology should amend policies and procedures to require that DHS's Science and Technology Directorate (S&T) review proposed DHS-sponsored Federally Funded Research and Development Center (DHS

Center) projects for unnecessary overlap with research and development activities funded and developed by DHS components that have their own research and development appropriations.

**Action Needed:** DHS concurred with this recommendation. As of February 2025, DHS stated that S&T plans to conduct a study in fiscal year 2025 to determine needed actions, to include a baseline of all “entry points” for DHS component research and development appropriations to DHS Centers and other DHS offices that receive research and development appropriations for Innovation, Research, and Development support. After the baseline is established, S&T plans to conduct a gap analysis to identify and consider all relevant policies and processes. According to DHS officials, S&T would use this information to develop a capability roadmap and associated implementation costs for determining resource needs. To fully implement this recommendation, S&T will need to demonstrate that it has amended policies and procedures to require that S&T review proposed DHS Center projects for potential unnecessary overlap with research and development activities funded and developed by DHS components that have their own research and development appropriations.

**Director:** Tina Won Sherman, Homeland Security and Justice

**Contact Information:** [ShermanT@gao.gov](mailto:ShermanT@gao.gov)

## Enclosure 2

### Key Information About the Status of GAO Recommendations and Improving Agency Operations

#### Department of Homeland Security's Recommendation Implementation Rate

In November 2024, we reported that, on a government-wide basis, 70 percent of our recommendations made 4 years ago were implemented.<sup>5</sup> DHS's recommendation implementation rate was 84 percent.<sup>6</sup> As of April 2025, DHS had 448 open recommendations.

#### Implemented, Closed, and New Priority Recommendations

Our August 2024 letter to Secretary Mayorkas identified 37 priority recommendations.<sup>7</sup> Since then, DHS has implemented six recommendations, we closed one recommendation as no longer valid, we removed the priority status of one recommendation, and we added 10 new priority recommendations.

**Implemented recommendations:** DHS implemented six priority recommendations since August 2024.

- In 2024, CBP developed several tools to use its data and risk assessment strategically to mitigate antidumping and countervailing (AD/CV) duty nonpayment.<sup>8</sup> These include (1) using data from the Automated Commercial Environment (ACE) to identify instances where brokers and importers may have missed or have submitted incorrect AD/CV duty case numbers and requiring brokers and importers to correct the entry, (2) developing an automated model to identify shifts in trade which may be associated with evasion of a given AD/CV duty order, and (3) ranking and targeting AD/CV duty cases for evasion risks. By addressing this recommendation, CBP should be better positioned to mitigate AD/CV duty nonpayment.
- In 2024, U.S. Customs and Border Protection (CBP) developed a projected plan with milestones to (1) deliver a system of record for electronic proof of export for drawback claims and (2) track export submissions across drawback claims.<sup>9</sup> By addressing these recommendations, CBP should be better positioned to systematically validate a company's

---

<sup>5</sup>GAO, *Performance and Accountability Report: Fiscal Year 2024*, [GAO-25-900570](#) (Washington, D.C.: Nov. 15, 2024).

<sup>6</sup>In the letters we issued in 2022, 2023, and 2024, we reported DHS's implementation rates were 83, 85, and 84 percent, respectively. See GAO, *Priority Open Recommendations: Department of Homeland Security*, [GAO-22-105702](#) (Washington, D.C.: July 15, 2022); GAO, *Priority Open Recommendations: Department of Homeland Security*, [GAO-23-106483](#) (Washington, D.C.: June 23, 2023); and GAO, *Priority Open Recommendations: Department of Homeland Security*, [GAO-24-107251](#) (Washington, D.C.: August 19, 2024).

<sup>7</sup> [GAO-24-107251](#).

<sup>8</sup>GAO, *Antidumping and Countervailing Duties: CBP Action Needed to Reduce Duty Processing Errors to Mitigate Nonpayment Risk*, [GAO-16-542](#) (Washington, D.C.: July 14, 2016).

<sup>9</sup>Drawback is the refund of up to 99 percent of duties, taxes, or fees paid on imported merchandise and refunded when the merchandise is exported from the U.S. or destroyed.



proof of export and thus reduce potential loss of revenue related to duplicate or excessive drawback claims.<sup>10</sup>

- In September 2024, the Secretary of Homeland Security designated the 2025 Counting and Certification of Electoral Votes in Washington, D.C. as a National Special Security Event.<sup>11</sup> The designation demonstrated that the context of the event was considered and committed the U.S. Secret Service, in collaboration with federal, state, and local partners to develop and implement a comprehensive and integrated security plan to ensure the safety and security of the event and its participants.
- In March 2025, DHS demonstrated that it clarified its policy to identify who can request an NSSE designation on federal property in Washington, D.C. noting in a report to Congress that the Mayor had the authority to request an NSSE in the District of Columbia, similar to that of a Governor of a state.<sup>12</sup> Further, DHS demonstrated that this authority had been communicated to relevant stakeholders. These actions ensured that relevant agencies are aware of, and understand, the process for requesting such event designations to better secure the Capitol Complex and other federal properties.
- In January 2025, DHS's Office of Intelligence and Analysis (I&A) issued guidance designating an appropriate internal entity with responsibility for conducting audits of data systems and bulk data holdings containing information on U.S. persons, and requiring that audit results be reported to the Under Secretary for Intelligence and Analysis.<sup>13</sup> As a result, I&A will be better positioned to ensure that these required audits are conducted, which will improve the agency's ability to appropriately protect privacy, civil rights, and civil liberties.

**Closed recommendation:** In May 2020, we recommended that DHS's Cybersecurity and Infrastructure Security Agency (CISA) develop a workforce plan that addresses cybersecurity-related needs for the Chemical Facility Anti-Terrorism Standards (CFATS) program.<sup>14</sup> However, on July 27, 2023, the statutory authority for the CFATS program expired.<sup>15</sup> Given that the program is no longer operating, we closed this recommendation as no longer valid.

**Priority status removed:** In February 2021, we recommended that the Secretary of Homeland Security, together with the Secretary of Defense, should define a common outcome for DOD support to DHS, consistent with best practices for interagency collaboration, and articulate how

---

<sup>10</sup>See GAO, *Customs and Border Protection: Risk Management for Tariff Refunds Should be Improved*, [GAO-20-182](#) (Washington, D.C.: December 17, 2019).

<sup>11</sup>See GAO, *Capitol Attack: Special Event Designations Could Have Been Requested for January 6, 2021, but Not All DHS Guidance is Clear*, [GAO-21-105255](#) (Washington, D.C.: August 9, 2021).

<sup>12</sup>[GAO-21-105255](#).

<sup>13</sup>See GAO, *Homeland Security: Office of Intelligence and Analysis Should Improve Privacy Oversight and Assessment of Its Effectiveness*, [GAO-23-105475](#) (Washington, D.C.: August 28, 2023).

<sup>14</sup>See GAO, *Critical Infrastructure Protection: Actions Needed to Enhance DHS Oversight of Cybersecurity at High-Risk Chemical Facilities*, [GAO-20-453](#) (Washington, D.C.: May 14, 2020).

<sup>15</sup>See Pub. L. No. 116-150, 134 Stat. 679 (2020) (codified at 6 U.S.C. § 621 note) (providing that the authorization for the CFATS program terminates on July 27, 2023).

that support will enable DHS to achieve its southwest border security mission in fiscal year 2021 and beyond.<sup>16</sup> Given the administration's current and planned actions related to DOD support to DHS at the southwest border, including related Executive Orders issued in January 2025, we have determined that the priority status may be removed for this recommendation at this time.<sup>17</sup> We will continue to monitor the agencies' implementation to determine the extent to which any actions would address the intent of the recommendation.

**New priority recommendations:** The 10 new priority recommendations fall into the Secret Service Training; Border Security and Immigration; Information Technology and Cybersecurity; and Infrastructure, Acquisitions, and Management areas. (See Enclosure 1.)

## Financial Statement Audit

As the auditor of the consolidated financial statements of the U.S. government, and as noted above, I have observed that the Department of Homeland Security received an adverse opinion on its internal control over financial reporting for fiscal year 2024, due to three material weaknesses in its internal control over financial reporting, including weaknesses related to information system controls and journal entries. I am encouraged by the department's progress in fiscal year 2024 to resolve two material weaknesses. However, these three weaknesses, as well as related auditor recommendations, are important issues. I encourage you to devote significant attention to address them and achieve a clean opinion on internal control over financial reporting, which would provide the department with reliable financial information for effective management and decision-making.

## High-Risk List

In February, we issued our biennial update to our [High-Risk List](#).<sup>18</sup> This list identifies government operations with greater vulnerabilities to fraud, waste, abuse, and mismanagement. It also identifies the need for transformation to address economy, efficiency, or effectiveness challenges. One of our high-risk areas, [Strengthening Department of Homeland Security IT and Financial Management Functions](#), centers directly on DHS. In our February report, we added a new area—[Improving the Delivery of Federal Disaster Assistance](#)—which is directly under DHS's purview.

In fiscal year 2023, the DHS Office of Inspector General (OIG) rated its information security program as "effective." We reported in our February 2025 high-risk report that the DHS OIG

---

<sup>16</sup>See GAO, *Southwest Border Security: Actions Are Needed to Address the Cost and Readiness Implications of Continued DOD Support to U.S. Customs and Border Protection*, [GAO-21-356](#) (Washington, D.C.: February 23, 2021).

<sup>17</sup>For example, Executive Order No. 14,165, *Securing Our Borders*, 90 Fed. Reg. 8,467 (Jan. 20, 2025) states that DOD and DHS will take all appropriate and lawful action to deploy sufficient personnel to ensure complete operational control of the southern border. Executive Order No. 14,167, *Clarifying the Military's Role in Protecting the Territorial Integrity of the United States*, 90 Fed. Reg. 8,613 (Jan. 20, 2025) states that DOD will, among other things, revise its Unified Command Plan to assign United States Northern Command the mission to seal the borders and maintain the sovereignty, territorial integrity, and security of the United States by repelling forms of invasion including unlawful mass migration, narcotics trafficking, human smuggling and trafficking, and other criminal activities.

<sup>18</sup>GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C.: February 25, 2025).

identified six deficiencies in the information security program.<sup>19</sup> For example, the OIG reported that not all vulnerabilities were promptly mitigated, nor did DHS create the plans of action and milestones for all information security weaknesses. Additionally, in 2024, DHS's financial statement auditor continued to designate deficiencies in IT controls and information systems as a material weakness for financial reporting purposes. These deficiencies included ineffective design and implementation of controls to address areas such as system changes and access controls at several DHS components.

Another high-risk area where DHS has a critical role is [ensuring the cybersecurity of the nation](#). Integral to fulfilling that mission is the department's CISA. In October 2022, we recommended that CISA develop metrics for measuring the effectiveness of its K-12 cybersecurity-related products and services that are available for school districts.<sup>20</sup> Additionally, in February 2023, we recommended that CISA establish milestones and timelines for its efforts to provide guidance and improve coordination and information sharing to help critical infrastructure Sector Risk Management Agencies.<sup>21</sup> Further, in January 2024, we made a number of recommendations that DHS and CISA work to better understand and measure the effectiveness of selected critical infrastructure sectors' cybersecurity practices that reduce the risk of ransomware.<sup>22</sup>

Several other government-wide, high-risk areas also have direct implications for DHS and its operations. These include [improving IT acquisitions and management](#), [strategic human capital management](#) and the [government-wide personnel security clearance-process](#), and [managing federal real property](#). For example, with respect to strategic human capital management, we have found that skills gaps—when an agency has an insufficient number of individuals or individuals without the appropriate skills or abilities to successfully perform their work—pose a high risk to the nation.<sup>23</sup> Specifically, such gaps impede the government from cost effectively serving the public and achieving desired results. Within DHS, for example, the Coast Guard needs to determine its workforce needs to ensure that it has the right number of people with requisite skills in the right units to meet its mission demands and to inform Congress of its needs.<sup>24</sup> Additionally, the Secret Service needs to take additional steps to ensure that special agents reach annual training targets. Doing so

---

<sup>19</sup>[GAO-25-107743](#).

<sup>20</sup>GAO, *Critical Infrastructure Protection: Additional Federal Coordination Is Needed to Enhance K-12 Cybersecurity*, [GAO-23-105480](#) (Washington, D.C.: Oct. 20, 2022).

<sup>21</sup>GAO, *Critical Infrastructure Protection: Time Frames to Complete DHS Efforts Would Help Sector Risk Management Agencies Implement Statutory Responsibilities*, [GAO-23-105806](#) (Washington, D.C.: Feb. 7, 2023).

<sup>22</sup>GAO, *Critical Infrastructure Protection: Agencies Need to Enhance Oversight of Ransomware Practices and Assess Federal Support*, [GAO-24-106221](#) (Washington, D.C.: Jan. 30, 2024).

<sup>23</sup>GAO, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, [GAO-25-107743](#) (Washington, D.C.: Feb. 25, 2025).

<sup>24</sup>GAO, *Coast Guard: Actions Needed to Evaluate the Effectiveness of Organizational Changes and Determine Workforce Needs*, [GAO-20-223](#) (Washington, D.C.: Feb. 26, 2020).

would better ensure that agents assigned to the Presidential and Vice Presidential Protective Divisions are prepared to carry out Secret Service's protection priority.<sup>25</sup>

In addition to DHS's high-risk areas, we urge your continued attention to the other government-wide, high-risk issues as they relate to DHS. Progress on high-risk issues has been possible through the concerted actions and efforts of Congress, the Office of Management and Budget (OMB), and the leadership and staff in agencies, including within DHS. In March 2022, we issued a report on key practices to successfully address high-risk areas, which can be a helpful resource as your agency continues to make progress to address high-risk issues.<sup>26</sup>

### **Congress's Role on GAO Recommendations**

We also recognize the key role Congress plays in providing oversight and maintaining focus on our recommendations to ensure they are implemented and produce their desired results. Legislation enacted in December 2022 includes a provision for GAO to identify any additional congressional oversight actions that can help agencies implement priority recommendations and address any underlying issues relating to such implementation.<sup>27</sup>

Congress can use various strategies to address our recommendations, such as incorporating them into legislation. Congress can also use its budget, appropriations, and oversight processes to incentivize executive branch agencies to act on our recommendations and monitor their progress. For example, Congress can hold hearings focused on DHS's progress in implementing GAO's priority recommendations, withhold funds when appropriate, or take other actions to provide incentives for agencies to act. Moreover, Congress can follow up during the appropriations process and request periodic updates.

Congress also plays a key role in addressing any underlying issues related to the implementation of these recommendations. For example, Congress can pass legislation providing an agency explicit authority to implement a recommendation or requiring an agency to take certain actions to implement a recommendation.

---

<sup>25</sup>GAO, *U.S. Secret Service: Further Actions Needed to Fully Address Protective Mission Panel Recommendations*, [GAO-19-415](#) (Washington, D.C.: May 22, 2019).

<sup>26</sup>GAO, *High-Risk Series: Key Practices to Successfully Address High-Risk Areas and Remove Them from the List*, [GAO-22-105184](#) (Washington, D.C.: Mar. 3, 2022).

<sup>27</sup>James M. Inhofe National Defense Authorization Act for Fiscal Year 2023, Pub. L. No. 117-263, § 7211(a)(2), 136 Stat. 2395, 3668 (2022); H.R. Rep. No. 117-389 (2022) (accompanying Legislative Branch Appropriations Act, H.R. 8237, 117th Cong. (2022)).