

GAO@100 Highlights

Highlights of [GAO-21-105418](#), a testimony before the Subcommittee on Oversight, Management, and Accountability, Committee on Homeland Security, House of Representatives.

Why GAO Did This Study

The events of September 11, 2001, led to profound changes in government agendas, policies, and structures to confront homeland security threats. In 2003, DHS began operations, with missions to prevent terrorist attacks and reduce the country's vulnerability to future terrorism. GAO's High-Risk List identifies programs and operations (such as DHS's management functions) that are vulnerable to waste, fraud, abuse, or mismanagement, or in need of transformation. GAO's five criteria for removing areas from the High-Risk List guide the assessment of DHS's progress.

This statement addresses DHS's progress and actions needed to strengthen its management functions. It is based on reports in GAO's high-risk series, including its most recent March 2021 update, as well as selected updates on DHS's efforts as of September 2021. For this work, GAO analyzed DHS documents and data and interviewed DHS officials.

DHS Progress against High-Risk List Removal Criteria

Strengthening Department of Homeland Security Management Functions



Source: GAO analysis. | [GAO-21-105418](#)

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DEPARTMENT OF HOMELAND SECURITY

Progress Made Strengthening Management Functions, but Work Remains

What GAO Found

Shortly after the Department of Homeland Security (DHS) was formed, GAO designated implementing and transforming DHS as a high-risk area to the federal government because it had to transform 22 agencies—several with major management challenges—into one department.

Progress made. In 2013, GAO reported that challenges remained for DHS across its range of missions, but that the department had made considerable progress transforming its original component agencies into a single cabinet-level department. As a result, GAO narrowed the scope of the high-risk area to focus on strengthening DHS management functions—specifically acquisition, information technology, financial, and human capital management.

DHS's efforts to strengthen and integrate its management functions have resulted in the department meeting 3 of 5 criteria for removal from GAO's High-Risk List—demonstrating leadership commitment, having an action plan, and monitoring the effectiveness of its actions. DHS has partially met the remaining two criteria for removal—having sufficient capacity and demonstrating progress.

Several factors contributed to DHS's success in narrowing the scope of the high-risk area. These include:

- DHS's top leaders demonstrated leadership commitment and support for addressing the department's challenges, which helped ensure sustained, consistent progress in this high-risk area.
- DHS consistently communicated its efforts and regularly sought constructive and specific feedback from GAO on its strategy and approach to addressing the high-risk area.

Work remaining. Continued progress for this high-risk area depends on DHS addressing its remaining management challenges. For example, DHS needs to make additional progress identifying and allocating resources in acquisition and financial management. For instance:

- DHS lacks acquisition support staffing plans and has not clearly defined which acquisition positions are critical for oversight responsibilities, limiting DHS's insight into whether it has appropriate staff to carry out its duties.
- DHS's financial statement auditor identified several capacity-related issues, including resource limitations and inadequate staff training, resulting in material weaknesses in its 2020 financial statements.

DHS also has work remaining to demonstrate progress implementing corrective measures. Specifically, of the 30 outcome measures GAO uses to gauge the department's progress, DHS has not yet fully addressed 12 of 30 measures. For example, DHS needs to effectively implement its long-term financial systems modernization efforts and use department-wide training data to inform its human capital programs.

In the coming years, DHS needs to continue implementing its remaining work and sustaining its progress to-date.