

# GAO Highlights

Highlights of [GAO-24-106550](#), a report to congressional committees

## Why GAO Did This Study

In recent years, ICE has frequently relied on additional funding beyond its annual appropriations to meet its mission of enforcing immigration laws and combatting transnational crime. That funding often totaled hundreds of millions of dollars per year from supplemental appropriations and from funds transferred from other agencies within DHS.

The Joint Explanatory Statement for the Consolidated Appropriations Act, 2022, includes a provision for GAO to review ICE's financial management practices. This report examines (1) how much funding beyond its annual appropriations ICE projected it would need to meet its mission, (2) the extent to which ICE's projections of its resource needs are consistent with applicable policies and requirements, and (3) the extent to which ICE's budget execution is consistent with applicable policies and requirements. GAO reviewed ICE and DHS budget documents and data, and interviewed ICE and DHS officials.

## What GAO Recommends

GAO is making nine recommendations, including that ICE and DHS ensure they review budget models according to their policies, clarify ICE's policy on updating spend plans and ensure that the policy is followed, and include additional information in documents provided to Congress. DHS concurred with all nine recommendations and outlined plans for the department and ICE to address them.

View [GAO-24-106550](#). For more information, contact Jeff Arkin at (202) 512-6806 or [arkinj@gao.gov](mailto:arkinj@gao.gov).

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## FINANCIAL MANAGEMENT

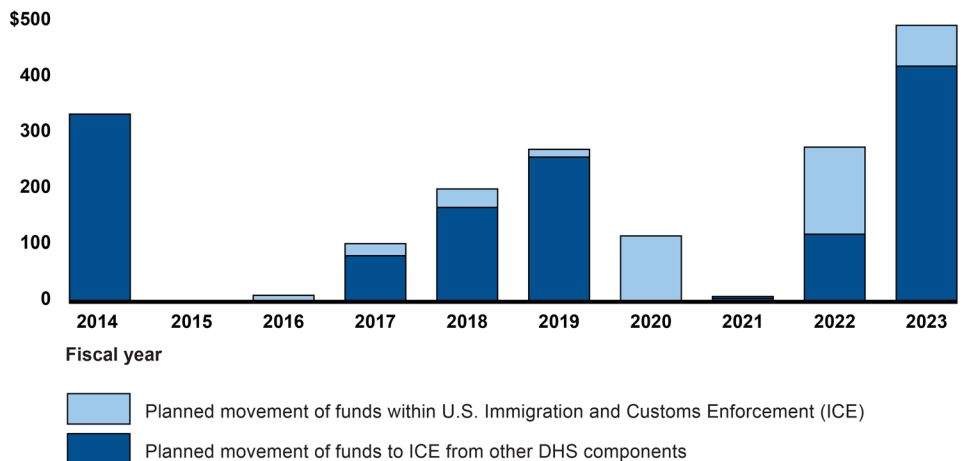
### Additional Steps Needed to Improve ICE's Budget Projections and Execution

## What GAO Found

From fiscal years 2014 through 2023, the Department of Homeland Security (DHS) notified Congress that it planned to move a total of \$1.8 billion within existing DHS appropriations to help U.S. Immigration and Customs Enforcement (ICE) meet its mission. DHS indicated that it would move this funding to ICE from other DHS agencies as well as within ICE, from some programs to others. ICE also received \$365 million in supplemental appropriations from fiscal years 2016 through 2023, according to its congressional budget justification submissions.

#### Planned Movement of Funds within ICE and to ICE from Other DHS Components

Dollars (in millions)



Source: GAO analysis of Department of Homeland Security (DHS) data. | GAO-24-106550

Note: This figure does not include supplemental appropriations.

ICE uses several budget models to project its resource needs, but ICE and DHS have not assessed the quality of those models in accordance with their policies. Ensuring DHS and ICE follow their policies for reviewing those models would provide greater assurance of the models' quality.

ICE has opportunities to better align its budget execution—how it spends its appropriations—with agency policies. For example, ICE's program offices have not always updated their spend plans—documents that forecast the agency's planned obligations for the fiscal year—as required by ICE policy. Clarifying ICE's policy on updating spend plans and ensuring that ICE program offices follow ICE's policy would improve not only the quality of information available to ICE for budget execution but also consistency with the policy.

ICE officials brief congressional staff on ICE's budget execution, but the documents ICE provides at these briefings have not always included complete and current information. For example, the documents did not always reflect the potential need for additional funding even when ICE officials were aware of that need. Providing more timely notice in the briefing documents of the need for additional funding would give Congress more complete information to inform appropriations decisions.