

# AUDITING LAW ENFORCEMENT



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# **PRESENTATION OVERVIEW**

**Objective: To share insight into auditing law enforcement based on a sampling of work.**

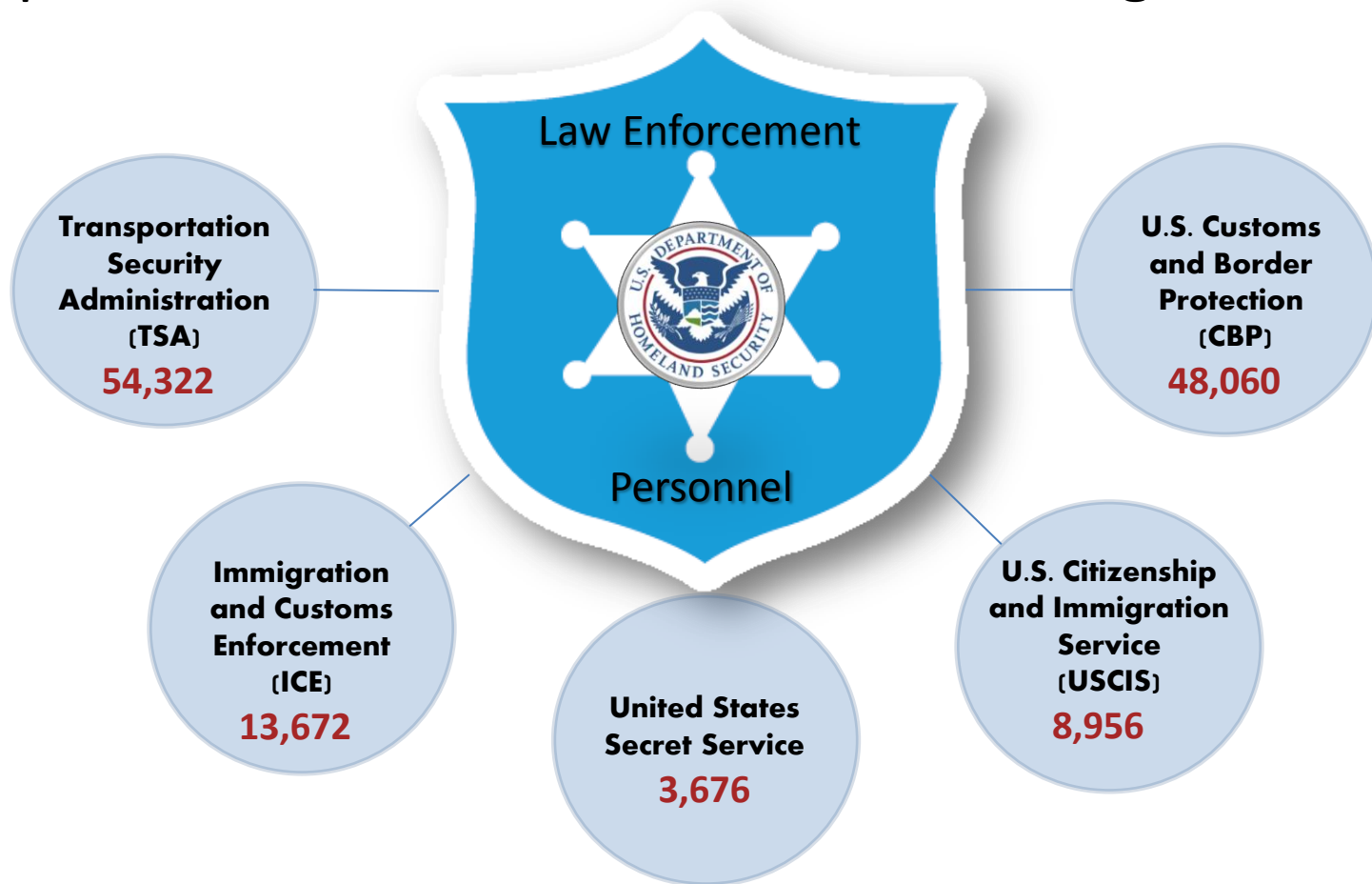
- DHS overview
- Law enforcement benefits and requirements
- Challenges in auditing law enforcement
- Overcoming challenges
- OIG audit findings and recommendations related to law enforcement personnel
- Post audit work

# DHS MISSION

To safeguard the American people, our homeland, and our values with honor and integrity. To secure the nation from the many threats we face requires the dedication of all DHS employees.

# DHS PERSONNEL

DHS comprises more than 240,000 employees, of which about 130,000 conduct inspections, investigations, and compliance/enforcement reviews, including:



# LAW ENFORCEMENT BENEFITS



**Early Retirement-  
Eligible to  
retire at age  
50 with full  
benefits after  
only 20 years  
of service**



**Faster accruing  
pension**




**Additional 25%  
pay for Law  
Enforcement  
Availability Pay  
(LEAP)**



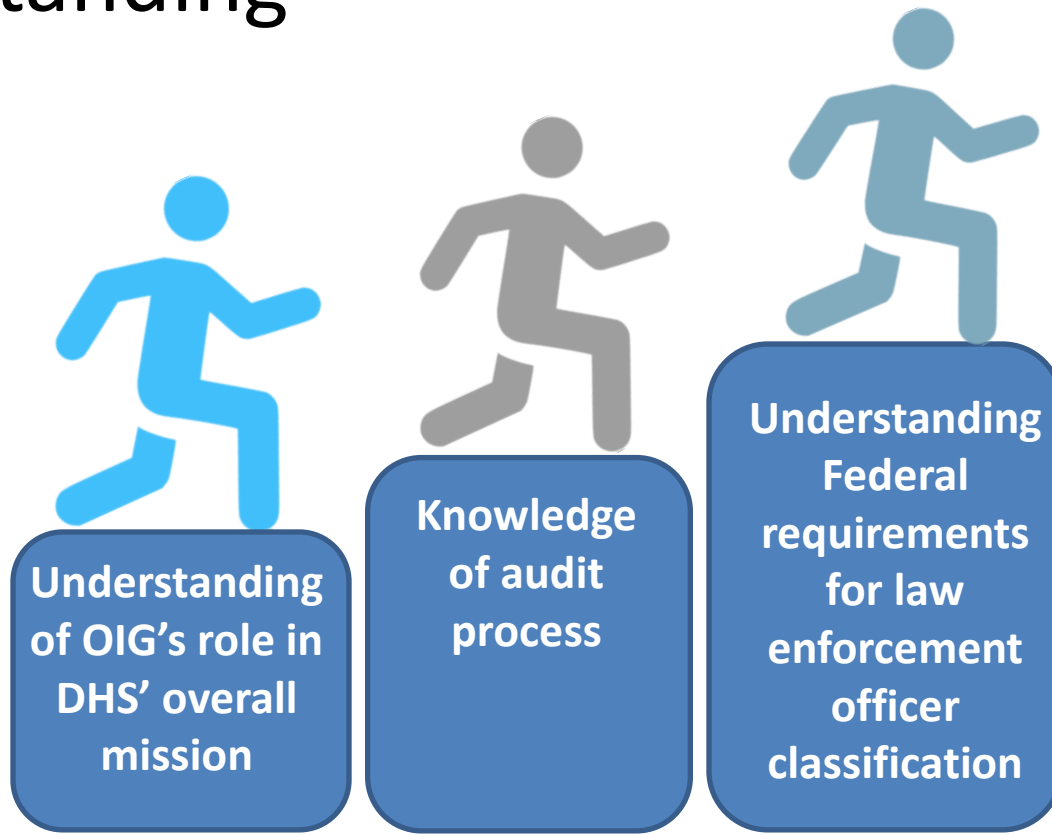
**Vehicles**

# FEDERAL REQUIREMENTS FOR LAW ENFORCEMENT OFFICERS

- Occupy rigorous positions
  - 50% workload requirement for conducting complex criminal investigations
    - investigating
    - apprehending
    - detaining
- 
- Individuals suspected or convicted of offenses against the criminal laws of the United States
- Annual certification

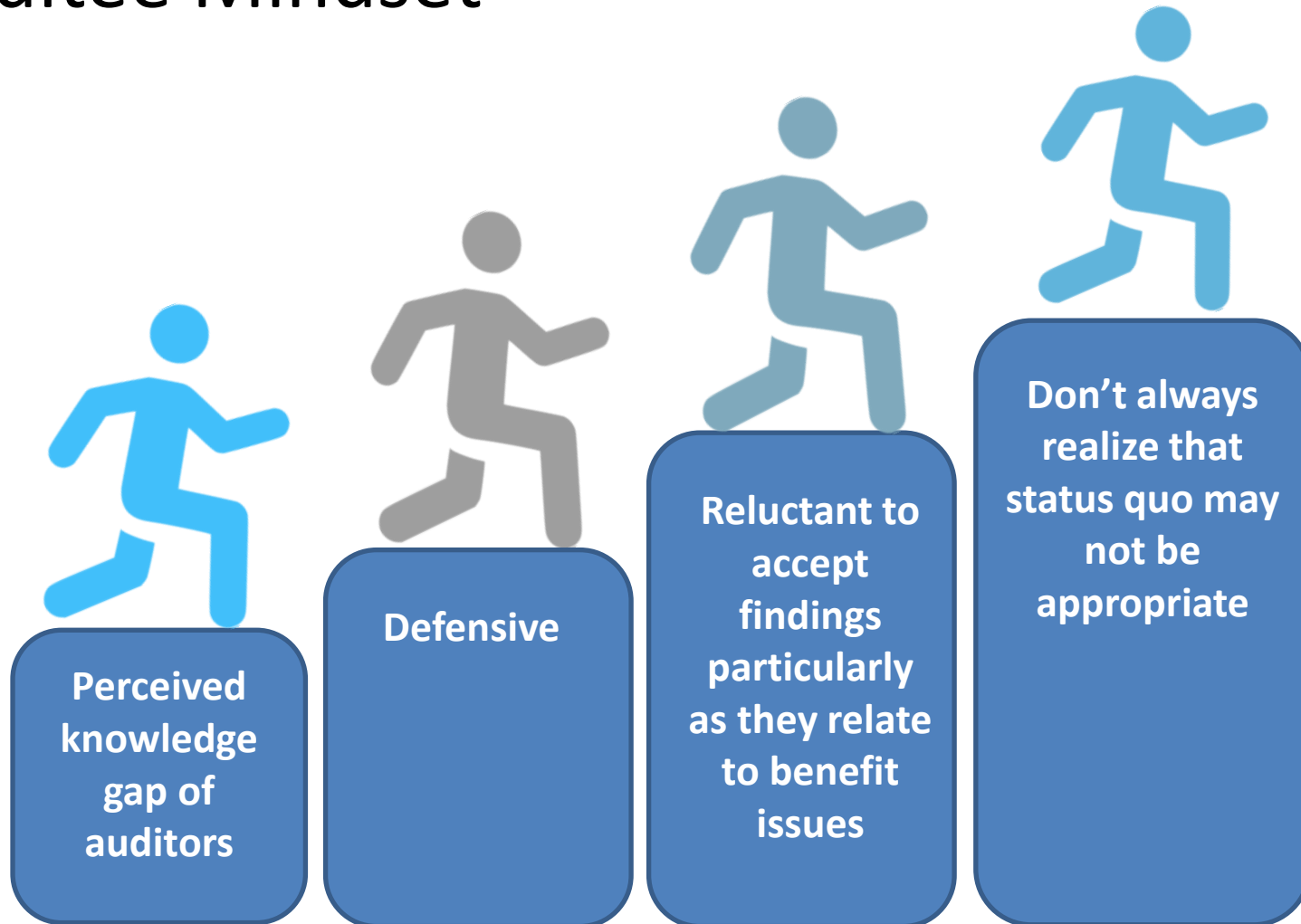
# AUDITING CHALLENGES

## Auditee's Knowledge and Understanding



# AUDITING CHALLENGES

## Auditee Mindset





# OVERCOMING AUDITING CHALLENGES

- Teaching
  - Auditors understanding auditee's mission/role
  - Auditee's understanding our mission/role
  - Federal requirements for law enforcement officers
- Show value of audit work
- Demonstrate willingness to learn and understand their operations
- Respect what they do

# OVERCOMING AUDITING CHALLENGES

- Be objective and professional
- Build credibility
- Create a safe environment
- Maintain composure
- Don't be intimidated

# RECENT DHS-OIG AUDITS OF LAW ENFORCEMENT PERSONNEL

**OIG-13-123, *Transportation Security Administration Office of Inspection's Efforts to Enhance Transportation Security***

**September 2013**

**OIG-16-75, *CBP Needs Better Data to Justify Its Criminal Investigator Staffing***

**April 2016**

**October 2015**

**OIG-16-02, *The FPS Vehicle Fleet is Not Managed Effectively***

# AUDIT FINDINGS – CBP AND TSA

- No comprehensive workload analysis and needs assessment
- No position description review
- No process to ensure compliance with Federal 50% workload requirements
- No process to ensure proper classification
- > \$40 million in LEAP over the next 5 years

# CONGRESSIONAL TESTIMONY

## TSA OFFICE OF INSPECTION

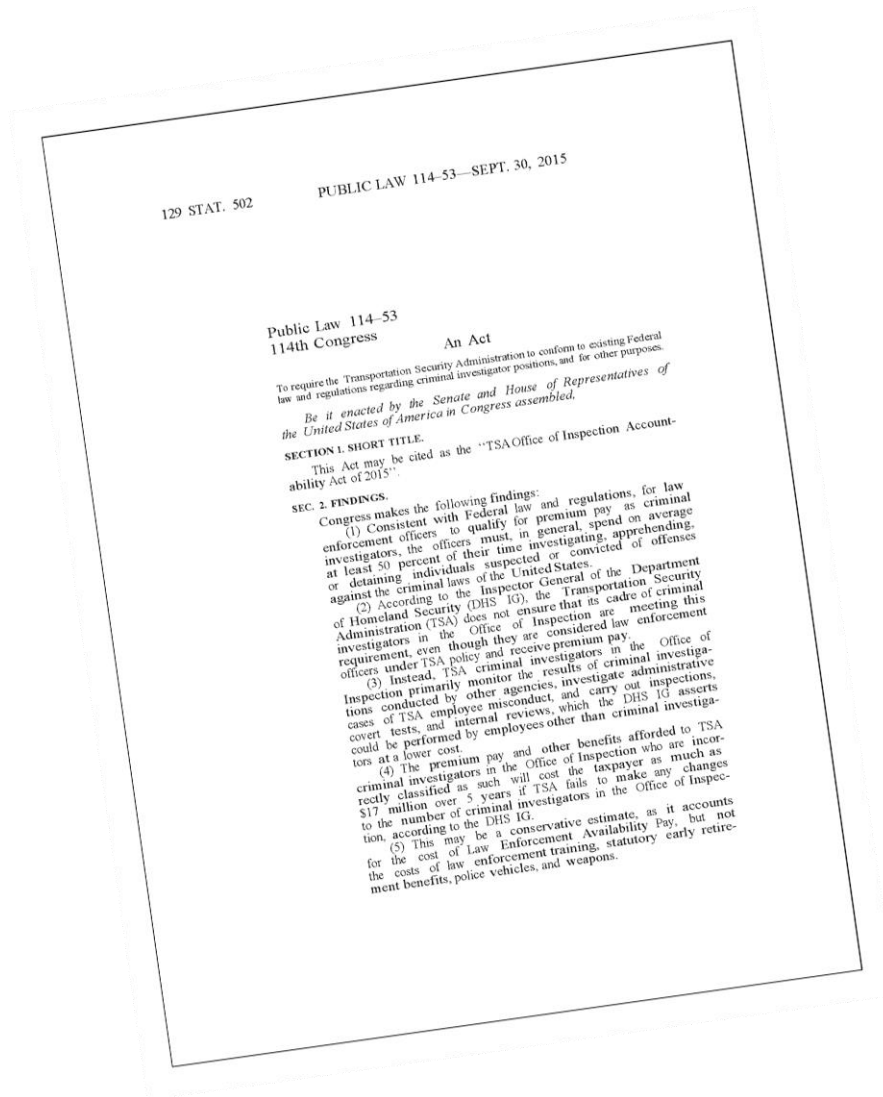


# POST AUDIT WORK

## *TSA's Office of Inspection's Efforts to Enhance Transportation Security (OIG-13-123)*

- TSA paid more than \$330,000 for workforce analysis
- Contractor concluded TSA does not have enough criminal investigators to meet future mission demands
- Significant limitations of contractor's work
- OIG issued Management Advisory – *The Transportation Security Administration's Failure to Address Two Recommendations to Improve the Efficiency and Effectiveness of Its Office of Inspection*, July 6, 2015

# TSA OFFICE OF INSPECTION ACCOUNTABILITY ACT



The Act restated OIG findings and requires:

- OIG to analyze TSA's data and methods for identifying OOI criminal investigators
- TSA certification of OOI criminal investigators
- TSA to reclassify OOI criminal investigators who do not meet Federal requirements
- OIG report to Congress

# POST AUDIT WORK

## ***CBP Needs Better Data to Justify Its Criminal Investigator Staffing (OIG-16-75)***

- Congress sent letter to DHS' Chief Human Capital Officer (6/3/16)
  - Cited overall findings of CBP and TSA reports
  - Noted misclassification affects morale and potentially wastes money and resources
  - Requested comprehensive review of position classifications DHS-wide to ensure employees meet legal and regulatory requirements



# AUDIT FINDINGS – FPS

- No justification that its vehicle fleet was necessary to carry out its operational mission
  - More vehicles than justified
  - Administrative vehicles
  - Larger sport utility vehicles
- Home-to-Work Miles
- Overpaid for law enforcement vehicle packages

# KEY RECOMMENDATIONS – FPS

- Develop specific fleet management procedures
- Develop a standardized Vehicle Allocation Methodology
- Provide additional oversight and review DHS Component vehicle acquisitions
- Document and validate fleet management decisions for planned FY 2016 lease agreement

# CONGRESSIONAL TESTIMONY-FPS



# POST AUDIT WORK

***The FPS Vehicle Fleet is Not Managed Effectively (OIG-16-02)***

## ***Stop Asset and Vehicle Excess Act – DHS Responsibilities:***

- Ensure components comply with fleet management and home to work laws and policies
- Develop and distribute a standardized vehicle allocation methodology and fleet management plan

# POST AUDIT WORK

## ***Stop Asset and Vehicle Excess Act – DHS Component Responsibilities:***

- Ensure accuracy of fleet management data
- Receive DHS approval prior to leasing or acquiring new vehicles

# QUESTIONS?