

A Report by a Panel of the

**NATIONAL ACADEMY OF
PUBLIC ADMINISTRATION**

*for the U.S. Department of Homeland Security
Immigration and Customs Enforcement*

October 2006

**STABILIZING AND ENHANCING
FINANCIAL MANAGEMENT**

*An Independent Review of the
ICE Financial Action Plan*

July–August 2006



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PANEL

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The views expressed in this report are those of the Panel. They do not necessarily reflect the views of the Academy as an institution.

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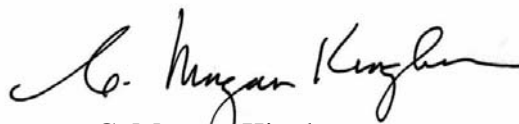
FOREWORD

Since its creation in March 2003, Immigration and Customs Enforcement (ICE) has been the largest investigative branch of the U.S. Department of Homeland Security (DHS). The agency, created following the events of September 11, 2001 combined the law enforcement arms of the then-Immigration and Naturalization Service and the former U.S. Customs Service, as well as merging the Federal Protective Service (FPS) as a means to more effectively enforce immigration and customs laws and protect the United States against terrorist attacks.

Given the new and varied responsibilities, ICE struggled for two years at establishing good financial management practices to eliminate problems of the past. In 2005, KPMG, DHS' external auditor, rendered a disclaimer on the financial statements of the department, including ICE. KPMG noted 10 department-wide material weaknesses; ICE was a co-owner of eight of them. To address these material weaknesses, the Chief Financial Officer (CFO) developed a Financial Action Plan (FAP). ICE asked the Academy to conduct an independent high-level review of the plan and provide recommendations for improvement.

The Panel overseeing this Academy study believes that the ICE Assistant Secretary and CFO need to obtain a commitment to quality financial management from all applicable DHS and ICE executives, managers and staff by making financial integrity critical to the achievement of the agency's mission. Complete and continued success will come only from a program that assigns responsibility and accountability for financial integrity to the full management team. **The FAP is the right approach to establishing sound financial management policies and procedures at ICE. The plan and the hard working people implementing it have made real progress in stabilizing financial operations for ICE and DHS.** The Panel believes that its recommendations will help ensure the long-term sustainability of financial operations at ICE. In the two months since our review was conducted, the Academy understands that several of its recommendations have already been initiated by ICE.

The Academy was pleased to undertake this study. I want to thank the Academy Fellows who served on the Panel; their insights and guidance were excellent. I also want to express my appreciation to ICE executives, managers, staff and other stakeholders for their time and cooperation. Finally, I extend my thanks to the study team for its hard work and diligence in producing this important report.



C. Morgan Kinghorn
President

National Academy of Public Administration

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ACRONYMS

ABC	Activity Based Costing
Academy	National Academy of Public Administration
CFO	Chief Financial Officer
DHS	Department of Homeland Security
FAP	Financial Action Plan
FFMS	Federal Financial Management System
FPS	Federal Protective Service
ICE	Immigration and Customs Enforcement
IPAC	Intra-Governmental Payment and Collection System
IT	Information Technology
OCIO	Office of the Chief Information Officer
OFM	Office of Financial Management
PMO	Program Management Office
PRISM	ICE system for recording procurement requests and status
SES	Senior Executive Service
UTO	Unit Table of Organization

SECTION 1 FINANCIAL ACTION PLAN ASSESSMENT

The U.S. Immigration and Customs Enforcement (ICE) has faced major challenges since its formation within the Department of Homeland Security (DHS). These include the loss of staff, changing leadership at the department and agency levels, an unfamiliar financial system, the loss of institutional memory, new business partners and service responsibilities, changing expectations from DHS, and organizational and management changes. These challenges merged to create substantial and adverse financial issues in 2005.

These challenges and varied accounting problems provided the impetus in 2005 for KPMG, DHS' external auditor, to render a disclaimer on the department's financial statements in 2005. KPMG identified 10 material weaknesses that applied to the DHS and ICE was a co-owner on eight of them¹. Consequently, ICE faced substantial financial management challenges as it entered FY 2006.

Until this year, ICE had no Senior Executive Service (SES)-level manager overseeing financial management. In part, the 2005 financial audit highlighted this shortcoming and emphasized the need for SES-level skills in other financial functions. To help ensure financial integrity and improve confidence among its stakeholders, ICE's new Chief Financial Officer (CFO) and her staff took aggressive steps in FY 2006 to address identified financial management problems and material weaknesses. In a short period of time, the CFO established a Program Management Office (PMO) to oversee the development and execution of a Financial Action Plan (FAP), correct material weaknesses, and address other needs. This step is noteworthy because ICE, despite shortages of financial staff and a largely unmeasured financial workload, took the positive but risky initiative to dedicate critical resources and step back from daily operational pressures and address its financial challenges with a thoughtful, comprehensive and measured plan to get well. The FAP is the first step in a much longer process to restore financial integrity, stability and soundness to ICE and its customers. Although the FAP covers all CFO business units, it primarily focuses on the Office of Financial Management (OFM). Table 1 below illustrates several key changes that have occurred since 2005.

¹ One of the eight was related to the U.S. Visit program and, therefore, was not directly related to ICE Operations.

Table 1
CFO Action to Enhance Financial Management
Fiscal Year 2006

Previous	Current
No CFO to provide consolidated leadership	Newly established CFO position
No SES employees in financial management roles	SES employees in CFO, and Directors of Budget, Financial Management, and Acquisition Management positions.
Efforts to fix all problems simultaneously	Comprehensive plan for success with specific problem area focus and some personnel accountability
Adverse relationship with auditors	Productive CFO/auditor working relationship
Fund balance with Treasury not reconciled and had significant suspense accounts	Fund Balance with Treasury reconciled and suspenses current
Inadequate staff in all financial functions	Some improvement in expertise by using a mix of contractors and federal employees. Promising additional improvements tied to the workforce initiative.
FPS accounts unbalanced; requirements uncertain; \$150 million in default payments	Improved balancing; default payments less than \$5 million
Staffing allocations unclear to all managers	Unit Table of Organization established; senior managers know authorized staffing levels; active recruiting
Program funding allocated quarterly	Funds allocated at beginning of the year

The ICE CFO asked the Academy to conduct an independent assessment of the FAP. The assessment included:

- Reviewing and analyzing the actions proposed.
- Discussing the FAP actions with each component owner and reviewing any relevant material for each component area.
- Providing a written assessment of each component and recommending improvements.

An Academy Panel and staff were assembled for this effort. They reviewed the FAP and conducted interviews with component owners, auditors and some stakeholders. In addition, staff reviewed documentation provided by ICE officials. A list of the individuals interviewed appears in Appendix B.

The Panel is providing its findings and recommendations in two sections. Section 1 contains key results designed to improve the overall operations of the financial management program, and makes overarching recommendations related to the business processes, staff and technology of

the Office of the CFO. Section 2 contains observations and concerns that derived from the FAP's detail, and makes specific recommendations to remedy them. The Panel identified many common themes during its review that led to the overarching recommendations. The specific recommendations that closely link to one or more of the overarching recommendations are presented in boldface in Section 2.

KEY RESULTS

The Panel identified only minor issues regarding the overall approach to the FAP or the specific steps outlined in it. It believes that the plan is adequate in terms of the steps to address the 2005 material weaknesses pertaining to ICE. However, good financial management is a continuous cycle of operations, analysis, feedback and improvement. Left unattended, today's good process can quickly deteriorate due to changes in workload, staffing, management focus or external factors.

The Panel believes that the CFO has placed the appropriate focus on stabilizing current business operations and that the plan is serving as a strong foundation to do that. As the CFO continues to make progress with the FAP and demonstrates stability in financial operations, ICE should be better positioned to look strategically at its future workload and challenges. The Panel has identified recommendations to further address ICE's strategic and tactical financial management opportunities.

Therefore, the Panel recommends that the CFO take the following actions to enhance the financial management program's operations and begin to institutionalize them in order to sustain and enhance the gains already achieved:

- **Establish a Strategic Planning Office.** It is critical to stay focused on fighting today's fires and stabilizing current operations. At the same time, the CFO can not lose sight of her long-term vision. New legislation before Congress may add such substantial resources and responsibilities to ICE that the OFM and all CFO functions could be overwhelmed, causing the loss of the progress made thus far. To this end, the CFO should build a transformation team that can help ICE leadership focus on the future. The team should be chartered to build a set of simple statements that define ICE's long-term vision, develop strategies, measures of success and next steps. Specific areas of focus include financial integrity, staff composition, morale and wellbeing, stakeholder/customer satisfaction and the relationship of management to mission.
- **Establish an Internal Control Program.** As part of the interviews conducted for this study, the Assistant Inspector General for Audit expressed the need for a dedicated function supporting internal control as a desired FAP outcome. The PMO performs some, but not all, of an agency's traditional internal control functions. As the focus shifts from completed FAP efforts, such as the Fund Balance with Treasury, to new ones, such as the obligation to payment project, the need for internal control attention will grow. The PMO should evolve into an office with a robust internal review capability to identify, evaluate and mitigate risks before they become major problems. This office should

consist of cross-functional experts and report directly to the CFO. Alternatively, a new office could be established as the PMO is slowly phased out.

- **Establish an Advisory Team.** Because the CFO services other DHS components, she and her team have made good progress and earned critical support from both the ICE and DHS. At this stage, the CFO should build upon this progress and gain more alignment, within ICE and across DHS. One approach is to establish an advisory team composed of key stakeholders that would identify and address financial management issues and problems. The team should be led by top management officials and include staff from such operations as FPS, the Science and Technology Directorate and stakeholder areas having a commitment to ICE financial integrity. The CFO should consider dedicating staff, perhaps the Internal Control office, to support this team.
- **Obtain Outside Accounting Expertise.** Acknowledging the significant contractor assistance that ICE already uses to assist with financial needs, the Panel believes that having an outside accountant provide confirmation and advice on financial practices has proved helpful to CFOs in other agencies. This expertise might prove beneficial to ICE as it responds to audit findings and sets a strategic approach to future financial operations.
- **Stabilize Business Operations.**
 - Integrate this study's findings and recommendations into PMO operations as the next phase of the FAP is developed.
 - The Panel analyzed its observations, concerns, and recommendations in the context of each of the nine FAP areas; the analysis is provided in this report. The CFO believes that it will probably take at least two more years to fully implement the FAP due to changing schedules and assumptions and unforeseen events. However, the FAP is slated to reach full achievement by early 2007. To reconcile these expectations, the Panel believes the CFO should update the plan with information now available and project a more realistic completion date.

AREAS FOR PRIORITY ATTENTION

The Panel identified three specific areas that warrant priority attention and made overarching recommendations for each: Business Processes, People and Technology. It is critical that the CFO consider these recommendations in the context of the overarching themes above. Most importantly is that attention to each of these areas will require some level of long-term strategic guidance.

Business Processes

ICE is a maturing organization. Its business processes are a work in progress because the organization is new; only recently has staff support been strengthened to iron out and resolve

problems. Organizations solve problems and develop new processes continuously as they mature and demands change. The challenge is to recognize and address this ever-changing business challenge as permanent staff are hired, policy from DHS and within ICE is formalized, and new technology is developed, installed and refined.

1. Shared service agreements between ICE and other DHS organizations require clarity and consistency if they are to meet management expectations.

The shared service agreements between ICE and other DHS organizations must be clarified and/or recast to specify precisely the desired human resources and financial performance measures and expectations. These changes will minimize existing frustration, confusion and inefficiency. For example, recruitment actions per pay period and processing timelines must be clearly established in the case of Customs and Border Protection. ALC's for ICE, rather than DHS, must be specified for payments and billing purposes and must be set to ensure that financial processing occurs efficiently between the parties involved. Expectations must be clarified and communicated.

2. According to a majority of those interviewed, FPS is the most difficult program area to service. Ensuring financial integrity is a major challenge; leaving it unattended may distract focus from other critical ICE functions. Key risk areas include:
 - Expenses and revenues from serviced locations have not been fully analyzed and will not balance without service level changes or fee modification.
 - There are hundreds of vendors with varying degrees of financial sophistication to support and understand.
 - FPS has a unique and substantially different model driven by cash flow timelines and reimbursable agreements; these require matching between the time of service and the receipt of payment from the beneficiary.
 - External customer decisions made by the General Services Administration (GSA) and their tenants drive most accountable events at the FPS. As a result, communications with GSA managers and planners must become an integral part of the FPS financial management process.

Stability, understanding, and adequate oversight should be highlighted as the immediate financial management objectives for FPS. ICE should have a dedicated staff that is held accountable for FPS and understands the business of FPS as well as it's similarities to, and differences from, other ICE functions. This understanding will lead to more stability and accountability in making timely payments. Once these objectives are achieved, FPS processes and operations can then begin to fold into the mainstream ICE financial workload.

3. The FAP does not address the detail necessary to evaluate ICE's schedule to achieve an Activity-Based Costing capability. Therefore, it is not possible to measure progress on this government-wide objective.

ICE can immediately outline and analyze its Activity-Based Costing objectives for each of its business activities. However, it should phase in their full ABC efforts as they attain a solid and stable financial accounting foundation. Without sound financial accounting as an underpinning, an ABC product could prove inaccurate and misleading. As financial accounting operations become stable, ABC can well serve ICE managers as a valuable decision support tool.

4. The receipt and processing of invoices is moving toward consolidation, but it is still in a state of transition. The prior process had invoices sent to the numerous program areas acquiring the goods or services. This causes significant inefficiencies, frustration and payment delays for both ICE and its customers.

Contract modifications should be expedited to direct invoices to a central location. A reasonable step is ICE's informal plan to consolidate invoice receipt at the Debt Management Center as a way to build upon current expertise and capacity. However, less costly and more timely alternatives should be considered as part of the final decision process.

5. DHS has a standard set of requirements for awarding security clearances. A major recruiting delay exists due to an extra layer of ICE security clearance requirements that exceed department standards. This extra layer of review has driven away candidates and reduced staff to below minimum needs. ICE has initiated efforts to bring differing security clearance requirements into alignment.

In concert with the Deputy Assistant Secretary for Management, ICE should continue its efforts to make its security clearance standards equal to those of similar DHS positions.

6. Operational issues surrounding immigration and law enforcement remain DHS' primary focus, but they too often may have captured almost exclusive managerial attention. The operational work was put in place without adequate consideration of financial support requirements. One example was the decision to service the Science and Technology Directorate and other Department of Defense functions that migrated from DHS without clear financial support. As a result, these programs and efforts eventually became major detractors from the CFO's ability to manage and sustain financial operations at ICE.

With this in mind, ICE should consider executing a comprehensive review of policy from time to time so that the policies are brought into alignment with evolving needs of field operations (e.g., SBI). A formal strategy and repeatable process for strategy formulation should help ICE leadership avoid mistaking the achievement of the set of recommendations in the FAP as a proxy for the full set of problems they must solve. In this way, ICE leadership will have a more dynamic view of the needs of the organization and keep the

organization on a path of continuous improvement to anticipate and meet requirements in the future.

Management practices and operational requirements must be managed in tandem and balanced within DHS such policy initiatives as the Secure Border Initiative, US Visit and shared services. The ICE and DHS management teams, in conjunction with the CFO, should build a method that matches financial support at the planning stage rather than at the point of financial crisis. One way of achieving this could be to institute a quarterly policy review process within a Strategic Planning Office.

People

The creation of DHS led to consolidation of the law enforcement arm of the Immigration and Naturalization Service and the former U.S. Customs Service into a new entity, ICE. Very few managers and staff have long-term experience with the people-related issues that existed in the former agencies. The ability to move forward and ultimately become an effective organization is dependent on new people hired, trained, and retained. An organization can have all the right business processes, tools and technology, but it cannot be effective without the right people in place to do the job. In the past year, ICE has made a strong effort to improve its hiring and security clearance processes. A knowledgeable staff can provide the internal controls and expertise to identify and address new problems in the organization. Strong leadership commitment to secure this kind of staff is imperative for ICE to be successful. The following recommendations must be jointly addressed by the CFO, Deputy Assistant Secretary for Management and ICE human resources program.

7. Standard General Ledger and accounting policy expertise appears to be absent within ICE. Although contractors can provide some of this expertise, internal staff must clearly understand ICE's business events and be able to correctly classify and present them. Missing internal expertise can lead to continued negative audit findings.

ICE should hire and retain staff with Standard General Ledger and accounting policy expertise to better ensure the correct classification and reporting of those business events critical to ICE management.

8. There are many strong indicators of past staff/managerial burnout due to heavy workloads. Recent financial progress has served to reenergize personnel but the workload remains heavy for the limited core staff on board. Slippage backward is possible if work increases and or current core staff departs.

Expedite the hiring of mid-level core federal staff to address the heavy workload and relieve managers of the burden of both doing and managing the work. To the extent that hiring relieves some of the current workload, initiate a program of management retreats to focus on improved teambuilding, leadership and internal control needs across the Office of the Chief Financial Officer.

9. Until late July 2006, there was no table of organization formally published for ICE. This created uncertainty among financial managers as to their actual personnel resource allocations. Managers and supervisors must be aware of the personnel resources that are available to perform the work for which they are held accountable. In addition, given the challenges that ICE has in attracting, training and retaining people with the right skills, training should have a more comprehensive and significant role to play in achieving the FAP and improving the overall performance and health of the OCFO.

Ensure that personnel resource allocation information is made available to all managers and supervisors at the time that responsibility and accountability standards are set so that staff can be matched to the appropriate workload. In addition, the CFO should ensure that there is a comprehensive training program in place for these roles.

10. Customs and Border Protection, another DHS element, administers ICE's hiring and personnel services processes. Overall, the Office of Financial Management OFM is 80 percent staffed with some components nearing full staffing while some critical, but smaller functions, have indicated major shortages.

Recruiting and personnel servicing standards and benchmarks for performance for Customs and Border Protection should be formally established through service agreements. The underlying agreements should be renegotiated as soon as possible to explicitly specify these standards of performance. The agreements should then be managed in order to meet ICE expectations and operational needs. In addition, hiring priorities should focus first on chronically understaffed units so that the risk of mission failure is minimized.

11. Formal, top-down, routine and informative communications to all staff and stakeholders have been inadequate. Executive-to-management-level communications have been good, but the need for executive-to-staff contact was recommended by several managers. Personnel who do not understand their role and relationship to the whole of the organization will not achieve optimal efficiency and effectiveness. Although many communications tools exist, the CFO's overall communication strategy may not be fully visible to, or understood by, all of her managers.

Develop a communications strategy and plan that includes periodic all-hands meetings in both Washington and at field locations.

Technology

Technology is essential to help assemble and present data in a timely manner. It must be applied properly so that analysts and managers can use it for decision making. Technology adds leverage for any organization and, if used effectively, reduces certain labor costs and improves the quality of service. ICE has too much transactional activity, information flow, accounting requirements and analysis to manage without the aid of user-friendly and effective technology.

12. ICE will not be able to achieve major financial systems and information technology (IT) improvements until DHS develops a more explicit IT strategic plan or framework from which to operate.

ICE should explicitly recognize the technology issue in the FAP and work with DHS to identify the needs of ICE, the department and their stakeholders. Alternative approaches to meet ICE's technology needs must be examined if DHS guidelines are not available. If adequate IT systems are not available in the mid term, and certainly long term, the gains of the past will be lost as the workload will exceed staff's ability to perform, analyze and manage ICE financial demands.

13. DHS' 2005 financial audit focused specifically on the growing volume of IT software assets and the need for properly accounting for their acquisition. The FAP's focus on accounting for new internal-use software is too limited to evaluate how ICE will address that concern as the volume of ICE-specific software development, separate from US-VISIT software, grows in the future. The plan did not address in detail how this specific audit concern/requirement would be implemented within the overall asset management function.

ICE should develop specific policies and procedures as well as staff and stakeholder training to incorporate and account for IT software assets into the overall asset management program. This step will alleviate issues that could potentially arise once ICE IT development efforts grow more robust.

14. ICE's core accounting system, the Federal Financial Management System (FFMS), is a system approved by the Office of Management and Budget's Office of Federal Financial Management. However, the most current version has not been installed. ICE managers and staff are learning to use it more effectively, but some managers believe they had better financial tools in their legacy organization.

Managerial training and guidance should be promptly developed to ensure that staff can effectively use all available features of FFMS. In addition, ICE must evaluate whether FFMS is the appropriate accounting system for the future.

Concluding Panel Remarks

The Academy Panel commends the CFO's progress in such a short time to stabilize financial operations at ICE. Without exception, all interviewees praised the forward movement demonstrated since 2005, and none suggested any sense of "fallback." This effort will have a major positive impact on the organization when financial integrity is achieved and sustained. As a provider of financial services across DHS, ICE must continue to assert itself at the DHS planning table. It must also identify its role as an organization independent of DHS, but more importantly as a catalyst to the success of the department. With the development of a new strategic focus to complement its tactical attention to financial integrity, ICE should be well positioned to lead DHS forward financially.

**SECTION 2
DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW**

In Section 2, the Panel categorized each observation and concern into one of three categories: Business Process, People, and Technology. The observations and concerns were drawn from what the Panel and staff read and heard during the interviews. The Panel found that some comments could fall into multiple categories. As mentioned earlier, the Panel identified many common themes that lead to the overarching recommendations presented in Section 1. The recommendations in this section that closely link to the overarching recommendations are highlighted in bold.

SUMMARY	
FAP AREA	OBSERVATIONS
Fund Balance with Treasury	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain.
Budgeting Accounting	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain.
Invoice Management	<ul style="list-style-type: none"> • This FAP area is somewhat delayed with deployment and training steps pushed back on the calendar.
Financial Reporting	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain.
Unliquidated Obligations	<ul style="list-style-type: none"> • The CFO’s approach is sound and was on schedule for the June accrual estimate and hard close.
Intergovernmental Balances	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. The schedule has been extended moderately from the FAP.
Financial Systems	<ul style="list-style-type: none"> • This FAP area is on hold and needs revision due to EMERGE (combination of several financial systems into one) stand-down.
Workforce Strategy	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. It is on schedule but too early in the function to tell if deadlines are reasonable.

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
Fund Balance with Treasury	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain. 	
Business Process	<ul style="list-style-type: none"> • KPMG is positive about progress made, but cautious about 2006 success for this function. • Teams throughout ICE have been established to focus on this effort and make it the top financial priority. • Some OFM components were initially reluctant to make process changes that may improve overall financial management but temporarily hinder local performance. 	<ul style="list-style-type: none"> • Install performance metrics to maintain currency and accountability for suspenses. • Establish problem resolution authority to end residual differences among headquarters, Dallas, TX and Burlington, VT. • Expedite invoice consolidation in Burlington, VT to enhance efficiency.
People	<ul style="list-style-type: none"> • Sustaining progress is uncertain without full core federal staffing. • For timely clearance, management should be more aggressive on IPACs. • The loss of the financial manager leading the analysis of abnormal entries and balances will slow problem resolution. • Lead PMO staff will focus on other financial problems at year end. 	<ul style="list-style-type: none"> • Focus on sustainability within ICE by adding managers, staff and contractors to handle surges and backfill for staffing losses. • Advertise widely for recruiting purposes the positive results expected from the 2006 audit. • Expand CFO communications to staff and stakeholders to improve understanding and support.
Technology	<ul style="list-style-type: none"> • Citizenship and Immigration Service’s future as an ICE customer may change and reduce workload. • FPS account processing timelines are still evolving, leaving accounting requirements uncertain. • New legislation may add extraordinary workload which cannot be met with existing resources. 	<ul style="list-style-type: none"> • Bring closure with DHS on the status of Citizenship and Immigration Service. • Leverage automation and e-solutions to provide real-time data to problem solvers and payment centers.
Budgeting Accounting	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain. 	
Business Process	<ul style="list-style-type: none"> • Schedules, except for the FPS and ABC, are generally on track. • ICE financial policies and controls need final approval for effectiveness to be achieved. • Senior ICE leadership must be directly involved to ensure operational work is adequately balanced with necessary financial support. • ICE has a good short-term plan in the FAP, but lacks a clear long-term financial strategy. 	<ul style="list-style-type: none"> • Support team building among FPS, Dallas Finance Center and Acquisition management. • Aggressively pursue the obligation to payment study and involve partners/customers. • Break the bottleneck delaying ICE policy approvals in all FAP functional areas. • Recognize the unique needs of FPS and ensure

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
	<ul style="list-style-type: none"> • ICE’s business model needs more flexibility to support FPS and Dallas Finance Center until requirements and final mission are determined. • Contracts with vendors and suppliers need be reworked to support FPS business needs. 	<p>that requirements are sound and established before FPS financial processes are fully merged within ICE.</p> <ul style="list-style-type: none"> • Delay full ABC implementation until the underlying financial system is more stable and provides dependable ABC contracting and personnel-related source data.
People	<ul style="list-style-type: none"> • The hiring process lags requirements by months, causing delay and work backlog. • The personnel clearance process must balance risk and mission requirements. • DHS must recognize that hiring priorities in ICE and Customs and Border Protection are focused more on operations than on financial support. • The ICE acquisition staff may be inadequate for the year end surge requirements and potential new DHS initiatives. • ICE operational staff need better financial training to minimize errors and boost responsiveness. 	<ul style="list-style-type: none"> • Focus on sustainability within ICE by securing added staff and contractors to handle surges and backfill for staffing losses. • Provide minimum financial training to non CFO operational staff to improve quality and awareness of needs. • Revise the personnel security clearance requirements. • DHS must centrally address hiring and HR support across all agencies to ensure balance and mission achievement.
Technology	<ul style="list-style-type: none"> • Contracts need modification to capture detailed delivery and invoice data. • Shared service providers (and customers) need special attention to ensure that their needs are clearly stated in service level agreements between partner agencies. • Federal Financial Management System (FFMS) integration with the procurement system (PRISM) needs to be finalized to complete the financial information cycle. • ICE must look beyond the current work and plan for new and emerging requirements from DHS. 	<ul style="list-style-type: none"> • Involve the OCIO and the acquisition function early into business planning efforts to ensure linkages of key information. • Formally communicate policies and allowances to staff throughout ICE. • Finalize the PRISM-FFMS interface. • Formalize a CFO-level working group to look strategically at emerging issues and workloads.
Invoice Management	<ul style="list-style-type: none"> • This FAP area is somewhat delayed with deployment and training steps pushed back on the calendar. 	
Business Process	<ul style="list-style-type: none"> • FAP analytic steps are sound. • Past invoice problems are partly due to policies, procedures, and accountability focused on headquarters and OFM. Early input from the Dallas Finance Center may have lessened the problems. • Good management emphasis exists in this function to normalize, 	<ul style="list-style-type: none"> • Expedite centralized invoice processing improvements. • Finalize policies and procedures to ensure staff have clear direction and understand their roles, authorities and fit to the overall

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
	institutionalize, and standardize business processes. <ul style="list-style-type: none"> • Sustaining progress and performance is a large risk when the Dallas Finance Center reassumes full responsibility for Fund Balance with Treasury. 	financial process. <ul style="list-style-type: none"> • Add metrics and accountability to all management performance plans to ensure prompt processing.
People	<ul style="list-style-type: none"> • Security clearance constraints to the hiring process have impeded productivity across ICE. • Workload surges from new DHS programs may exceed the staff capacity to stay current. 	<ul style="list-style-type: none"> • Expedite recruitment, retention, and training policies to establish pipelines for new staff. • Add metrics and accountability to all management performance plans to ensure prompt processing.
Technology	<ul style="list-style-type: none"> • FPS is working through process problems with several General Services Administration regions to get timely transactional data in a useful form. • The ON-Q file system was not designed for an operational accounting role and has limited capacity to meet requirements. • Accountability for invoice management and processing is uneven and unclear across ICE at this time. • Choosing the best technology and establishing routine processing standards are critical to success. 	<ul style="list-style-type: none"> • Create a communication plan in concert with the obligation to payment study in order to clarify the process to all stakeholders. • Expedite centralized invoice processing improvements. • Recognize the unique needs of the FPS and ensure that requirements are sound and established <u>before</u> processes are merged within ICE.
Financial Reporting	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain. 	
Business Process	<ul style="list-style-type: none"> • Most errors and problems in the underlying financial process are identified at the time of financial reporting. • For this function to stabilize, ICE standard reports/policies must be finalized. • ICE financial information is slow in arriving and only marginally useful to managers by the time it arrives. • Financial staff feel that DHS reporting requirements are too often dictated without explanation of need or value to stakeholders. 	<ul style="list-style-type: none"> • Finalize and clarify the OFM reporting structure and expectations. • Develop a participatory relationship with DHS-CFO counterparts to minimize dictates and substitute cooperative decisionmaking into reporting guidelines. • Review the utility, user-friendliness, and value of current reports. • Ensure that ICE has internal accounting policy and Standard General Ledger expertise to minimize classification errors.
People	<ul style="list-style-type: none"> • Morale has suffered from a heavy workload and changing DHS requirements that cause reworking completed material. • The analysis of abnormal transactions is critical to handling Fund 	<ul style="list-style-type: none"> • Expedite the recruiting and hiring of key and core federal staff. • Push data and recording accountability down

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
	<p>Balances with Treasury, and has been impaired by the loss of a key manager.</p> <ul style="list-style-type: none"> • Staff has been/remains burned out and managers are leaving with few junior federal staff remaining to do or manage the work. • Adequate core staffing is critical to the sustainability of current performance levels. • Timekeeping errors are excessive and distort financial and personnel reports. 	<p>to the preparers of original entries to improve quality and reduce reporting workloads.</p> <ul style="list-style-type: none"> • Provide immediate timekeeper training and accountability.
Technology	<ul style="list-style-type: none"> • Business partner financial skill was weak in the past, but is now getting stronger. • Teamwork is improving, but staff report being exhausted. 	<ul style="list-style-type: none"> • Continue to develop working relationships with customers and business partners to improve their expertise.
Unliquidated Obligations	<ul style="list-style-type: none"> • The CFO’s approach is sound and was on schedule for the June accrual estimate and hard close. 	
Business Process	<ul style="list-style-type: none"> • Need more priority from the acquisition function to “close out” old items and reduce the un-liquidated obligation backlogs. • The focus is now on sampling major obligations and developing estimated balances rather than taking full inventory of these items. • The process conducts a quarterly validation & verification review which is a good internal control. • Staff believes they now have a sound documented analytic practice. 	<ul style="list-style-type: none"> • Finalize the centralization of payment processing center operations to develop expertise and minimize unliquidated obligation research time. • Train the OFM staff to better understand the effect of their work on accounts payable and un-liquidated obligations analysis.
People	<ul style="list-style-type: none"> • Most of the validation & verification Team was reassigned to the FPS, leaving only a small group of five core federal staff to manage this function. • Headquarters cannot maintain current performance, work levels and provide the Dallas Finance Center with support without more staff. • The vertical bureaucracy creates a management bottleneck delay preventing timely analysis and information flow. 	<ul style="list-style-type: none"> • Replace the GSA financial staff lost at FPS with federal or contractor personnel in order to preserve the integrity of the estimating process. • Analyze information flow to minimize critical bottlenecks of uncleared obligations and delay. • Establish performance measures to ensure organizational and personal accountability for all financial work products within ICE.
Technology	<ul style="list-style-type: none"> • In the past, the Dallas Finance Center has not been able to sort out and efficiently classify transactions with the level of information available to them. • Obligations are not established consistently in the FFMS because the procurement system—PRISM—does not interface with FFMS. • Better tools for communications delivery are needed across ICE. 	<ul style="list-style-type: none"> • Provide the Dallas Finance Center with access to a library of contracts as soon as possible. • Improve communication between leadership and workers to stress this function’s importance. • Create an ICE-CFO phone book identifying key

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
		staff contacts and their roles or responsibilities. <ul style="list-style-type: none"> Finalize the PRISM-FFMS interface.
Intergovernmental Balances	<ul style="list-style-type: none"> The CFO’s approach and content are sound. The schedule has been extended moderately from the FAP. 	
Business Process	<ul style="list-style-type: none"> The Fund Balance with Treasury problems have been driven by the Intra-Governmental Payment and Collection System (IPAC) and will continue until ICE-specific agency location codes are created and the government-wide process is changed. Standard contract management rules and requirements must be established for all ICE vendors and service recipients to resolve suspenses and errors. Contract revisions are needed that require enhanced reporting, billing and delivery data from other federal agencies. 	<ul style="list-style-type: none"> Drive the DHS CFO working group to give ICE and other agencies clearing status for IPAC items through unique agency location codes. Use DHS to make all ICE trading partners accountable for the quality of the financial information they provide. Establish an ICE issue resolution authority to clear stalled decisions on IPAC and other issues. Strengthen trading partner awareness at the Dallas Finance Center by establishing an on-line online contracts library for reference and research.
People	<ul style="list-style-type: none"> Core federal staff is inadequate to keep eliminations and suspenses current in the future. IPAC management will continue as a major workload driver. 	<ul style="list-style-type: none"> Ensure the Debt Management Center in Burlington (and the Dallas Finance Center while it receives invoices) has adequate capacity to analyze IPAC questions and issues.
Technology	<ul style="list-style-type: none"> The PRISM to FFMS link is critical to prompt payments and suspense management as it will clarify the existence of open obligations. Frustration with the US Treasury rejection of Intra-governmental Transactions Exchange prototype that would have served as a federal IPAC clearinghouse and eliminated most suspenses. Trading partners don’t recognize ICE codes and see only DHS as the buyer or provider of goods and services, resulting in delayed accounting. DHS should establish unique ICE agency location codes and trading partner links for efficiency. 	<ul style="list-style-type: none"> Reenergize the Intra-Governmental Transactions Exchange process with DHS and promote its approval to Treasury. Strengthen trading partner awareness at the Dallas Finance Center by establishing an online contracts library for reference and research.

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
Financial Systems	<ul style="list-style-type: none"> • This FAP area is on hold and needs revision due to EMERGE (combination of several financial systems into one) stand-down. 	
Business Process	<ul style="list-style-type: none"> • The delay of the Electronically Managing Enterprise Resources for Government project is positive as it has allowed policy, procedures, and customers to stabilize before requirements are established. • The PRISM/FFMS link is now ready, but DHS has to approve security before it goes operational. • The Office of the Chief Information Officer staff sees no long term IT financial systems strategy coming from DHS at this time. • ICE business requirements are too loose, making it hard to design and build specific IT solutions to problems. • The FFMS user community is so large and diverse that conflicting requirements often emerge, requiring the establishment of user groups to sort through differences and find solutions. 	<ul style="list-style-type: none"> • Resolve the future uncertainty of Savantage (administers FFMS software at ICE) with a contract. • Develop a long-term strategic IT plan with DHS to address financial systems. • Develop a strategic partnership for all financial planning issues. • Look for systems (not people) solutions to needs. • Emphasize desktop tools to capture data at accountable event level. • Stress standard and ad hoc reporting from data repositories/libraries until an enterprise-wide system becomes available.
People	<ul style="list-style-type: none"> • Contractor staffing stability is questionable. Key personnel will leave if ICE and contractors don't negotiate a long-term contract. • ICE staff lack knowledge of FFMS source code; support is a major risk. • OFM lacks internal systems accountants to translate requirements to programmers. • OCIO lacks training resources and full-time employees to support the Travel Manager system in 2006. • Staff are positive and confident in the CIO/CFO working relationship. • OCIO staff, when joined with Savantage, is described as adequate for today's workload. 	<ul style="list-style-type: none"> • Develop some internal expertise with the Savantage software to ensure adequate continuity in the event of contractor staff losses. • Identify and hire systems accountants within OFM to write financial requirements needed for systems development work.
Technology	<ul style="list-style-type: none"> • IT system performance and stability to customers is improving. • DHS systems security requirements are unclear. 	<ul style="list-style-type: none"> • Develop a long-term strategic IT plan with DHS to address financial systems.

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
Workforce Strategy	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. It is on schedule but too early in the function to tell if deadlines are reasonable. 	
Business Process	<ul style="list-style-type: none"> • Timing is good for this function as it can build on ICE growth and learning that has occurred. • ICE financial customers need to play a role in the development of the workforce decision and solution process. • The voice of the customer must be incorporated before final decisions on the workforce are made. This will increase buy-in and reduce criticisms after implementation. 	<ul style="list-style-type: none"> • Draw the customers into the workforce strategy process to ensure the structure delivers a mission/value measurement. • Identify stakeholders and ensure that the workforce plan addresses ICE and other mandates.
People	<ul style="list-style-type: none"> • With Customs and Border Protection servicing recruiting and human resources needs, ICE lacks adequate control over the process to ensure that personnel and hiring requirements are satisfied. • ICE managers have had little knowledge of their personnel staffing allocations and policies through July. • No clear strategic human resources focus was visible in the planning documents. The Academy was advised that the strategic documents were in draft and awaiting executive level review. 	<ul style="list-style-type: none"> • Manage the hiring and clearance process for new employees to reduce delays and meet OFM needs. • Stay flexible and incorporate temporary or contractor solutions until final ICE requirements stabilize. • Use financial success of the FAP and 2006 audit results to aide hiring and recruiting.
Technology	<ul style="list-style-type: none"> • Customs and Border Protection is not accountable for HR service shortfalls in performance to ICE at this time. 	<ul style="list-style-type: none"> • Leverage IT systems and allow for their substitution for staff at some point. • Set specific service goals, measures and penalties in service agreements with Customs and Border Protection for HR support.
Property, Plant and Equipment	<ul style="list-style-type: none"> • The CFO’s approach and content are sound. However, some opportunities remain. This function beat several FAP deadlines and schedules in 2006 and was ready for review before June’s accounting system’s hard close. 	
Business Process	<ul style="list-style-type: none"> • Although most IT development today comprises US VISIT software, the FAP does not address the development of software capitalization policy and training in adequate detail to address the 2005 audit concerns. • Future ICE IT development efforts may materially grow the ICE workload requirement to account for the development of internal use 	<ul style="list-style-type: none"> • Focus on communications to formalize and convey policies, procedures, initiatives, priorities and expectations. • Develop stronger influence and relationships with DHS counterparts for standard policy

DETAILED RESULTS OF THE FINANCIAL ACTION PLAN REVIEW

FAP AREA	OBSERVATIONS AND OPPORTUNITIES	RECOMMENDATIONS
	software.	development and asset management processes.
People	<ul style="list-style-type: none"> • The Property, Plant and Equipment office is forty percent staffed and vacancies are partially contractors. • The 2006 year end surge may exceed capacity and the office may need more 2007 contractor support to sustain performance level and to address known requirements. • Office leadership is focused and positive. • The staff needs improved work/life balance because of a large 2006 workload. 	<ul style="list-style-type: none"> • Focus on communications to formalize and convey policies, procedures, initiatives, priorities and expectations.
Technology	<ul style="list-style-type: none"> • Software development at ICE will grow larger and more complex in the months ahead resulting in more IT assets to account for and manage. • Risk of confusion regarding capitalization polices and procedures can grow with workload. 	<ul style="list-style-type: none"> • Stress accounting policy clarity and simplicity of procedures for the capitalization and write-off of major software.

PANEL AND STUDY TEAM

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APPENDIX B

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