

# **Analysis of Recurring Audit Recommendations Could Improve FEMA's Oversight of HSGP**





# DHS OIG HIGHLIGHTS

## *Analysis of Recurring Audit Recommendations Could Improve FEMA's Oversight of HSGP*

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**March 15, 2016**

### **Why We Did This Audit**

The Federal Emergency Management Agency's (FEMA) Homeland Security Grant Program (HSGP) provides funds to state, territorial, local, and tribal governments to enhance their ability to prepare for, prevent, protect, respond to, and recover from terrorist attacks, major disasters, and other emergencies. Since 2009, we issued 58 HSGP audit reports containing 490 recommendations, 448 of which addressed recurring issues affecting multiple grantees. We conducted this audit to determine whether FEMA implemented permanent changes to its oversight as a result of these recurring recommendations.

### **What We Recommend**

We made one recommendation that, when implemented, should help FEMA determine trends and system-wide problems, and recommend proactive solutions to improve oversight of HSGP.

#### **For Further Information:**

Contact our Office of Public Affairs at (202) 254-4100, or email us at [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)

### **What We Found**

FEMA has not adequately analyzed recurring Office of Inspector General recommendations to implement permanent changes to improve its oversight of HSGP. This occurred because FEMA has not clearly communicated internal roles and responsibilities, and does not have policies and procedures for conducting substantive trend analysis of audit recommendations. Office of Management and Budget (OMB) Circular A-50 (revised) directs executive agencies to "provide for periodic analysis of audit recommendations, resolution, and corrective action, to determine trends and system-wide problems, and to recommend solutions." Without sufficiently analyzing audit findings and recommendations, FEMA may not be able to develop proactive solutions to recurring and systemic problems, resulting in missed opportunities to improve the management and oversight of its HSGP.

### **FEMA Response**

FEMA concurred with our report recommendation and provided a corrective action plan to address it.



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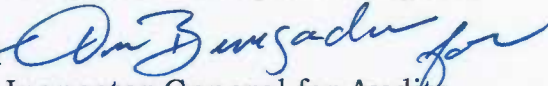
Washington, DC 20528 / [www.oig.dhs.gov](http://www.oig.dhs.gov)

MAR 15 2016

MEMORANDUM FOR: Joseph Nimmich  
Deputy Administrator  
Federal Emergency Management Agency

David Bibo  
Acting Associate Administrator  
Office of Policy and Program Analysis  
Federal Emergency Management Agency

Brian E. Kamoie  
Assistant Administrator  
Grants Program Directorate  
Federal Emergency Management Agency

FROM: Mark Bell   
Assistant Inspector General for Audits

SUBJECT: *Analysis of Recurring Audit Recommendations Could Improve FEMA's Oversight of HSGP*

For your action is our final report, *Analysis of Recurring Audit Recommendations Could Improve FEMA's Oversight of HSGP*. We incorporated the formal comments provided by your office.

The report contains one recommendation aimed at improving FEMA's oversight of HSGP. Your office concurred with our recommendation. Based on information provided in your response to the draft report, we consider the recommendation open and resolved. Once your office has fully implemented the recommendation, please submit a formal closeout letter to us within 30 days so that we may close the recommendation. The memorandum should be accompanied by evidence of completion of agreed-upon corrective actions.

Please send your response or closure request to [OIGAuditsFollowup@oig.dhs.gov](mailto:OIGAuditsFollowup@oig.dhs.gov).

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Maureen Duddy, Deputy Assistant Inspector General for Audits, at (617) 565-8723.





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### Background

Public Law 110–53, *Implementing Recommendations of the 9/11 Commission Act of 2007*, required the Department of Homeland Security (DHS), Office of Inspector General (OIG), to audit the management of the Homeland Security Grant Program (HSGP).<sup>1</sup> Federal Emergency Management Agency’s (FEMA) HSGP provides funds to state, territorial, local, and tribal governments to enhance their ability to prepare for, prevent, protect, respond to, and recover from terrorist attacks, major disasters, and other emergencies.

From fiscal years (FY) 2009–14, FEMA allocated \$7.6 billion in HSGP funds to assist grantees with planning, organization, equipment purchases, training, and exercises, as well as management and administration. During this time, DHS OIG conducted 58 audits to determine whether states, urban areas, and territories implemented their HSGP grants efficiently and effectively, achieved program objectives, and spent funds according to grant requirements. As a result of these audits, we issued 490 recommendations.

We conducted this audit to determine whether FEMA implemented permanent changes to its oversight of HSGP based on recurring recommendations from OIG audits of states and territories; and to determine whether these changes improved the ability of states and territories to manage the program in accordance with the law, regulations, and guidance.

Within FEMA, the Office of Policy and Program Analysis, Audit Liaison Office (ALO), coordinates audits and is responsible for providing analysis of audit recommendations, resolutions, and corrective actions to determine trends and system-wide problems. The Grant Operations, Audit Resolution Branch (ARB), coordinates audits of FEMA’s preparedness grant programs and also has a level of responsibility for analyzing audit recommendations specific to HSGP.

Office of Management and Budget (OMB) Circular A-50 (revised) requires that agencies shall “provide for periodic analysis of audit recommendations, resolution, and corrective action, to determine trends and system-wide problems, and to recommend solutions.” An OMB official said that the intent of this requirement goes beyond tracking the status of recommendations and includes conducting analyses of audit recommendations to determine trends, which is synonymous with performing a root-cause analysis.

OMB intends to further clarify this guidance in a future update to OMB Circular A-123. A draft of OMB A-123 notes that agencies should also perform a root-cause analysis of the deficiency to ensure that subsequent strategies

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<sup>1</sup> Public Law 110–53 (Section 2022(a)(3)) reporting requirements to annually review grants of states was repealed on December 18, 2014, by Public Law 113–284.



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and plans address the root of the problem and not just the symptoms. Developing an understanding of the root cause of the control deficiency is management's responsibility not the auditor's. Moreover, reliance on audit findings or recommendations alone often leads to incomplete corrective actions.

FEMA implements OMB A-50 through various directives, missions, and charters. Specifically, FEMA Directive 077-1 assigns responsibility for analyzing audit recommendations, determining trends and system-wide problems, and recommending solutions. ALO's mission statement also emphasizes its role in analyzing audit recommendations to determine trends and system-wide problems. In addition, ARB's charter notes that its responsibilities include analyzing data extracted from audit findings and recommendations to identify trends.

### Results of Audit

FEMA has not adequately analyzed recurring OIG recommendations to implement permanent changes to improve its oversight of HSGP. This occurred because FEMA has not clearly communicated internal roles and responsibilities, and does not have policies and procedures for conducting substantive trend analysis of audit recommendations. OMB Circular A-50 (revised) directs executive agencies to "provide for periodic analysis of audit recommendations, resolution, and corrective action, to determine trends and system-wide problems, and to recommend solutions." Without sufficiently analyzing audit findings and recommendations, FEMA may not be able to develop proactive solutions to recurring and systemic problems, resulting in missed opportunities to improve the management and oversight of its HSGP.

#### Analysis of HSGP Recommendations to Identify Recurring Issues

FEMA has not adequately analyzed recurring OIG recommendations to implement permanent changes to improve oversight of HSGP. Between FYs 2009 and 2014, DHS OIG conducted 58 HSGP audits to determine whether states, urban areas, and territories have implemented their grants efficiently and effectively, achieved program objectives, and spent funds according to grant requirements. As a result of these audits, we issued 490 audit recommendations; 448<sup>2</sup>, or 91 percent, of which identified similar challenges year-after-year. Of these recurring recommendations, 115 were related to strategic planning and 333 were related to program oversight of HSGP.

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<sup>2</sup> During our audit, we reviewed 451 recurring recommendations, only 448 of which were resolved. We excluded from our analysis 3 recurring recommendations for which FEMA's planned corrective actions had not yet been resolved.



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FEMA also has not implemented permanent changes to its oversight of HSGP based on recurring OIG recommendations. FEMA's corrective actions to resolve 361 of the 448 recurring recommendations reflected actions specific to individual grantees and did not impact the program as a whole. As identified in table 1, FEMA resolved the remaining 87 recurring recommendations with corrective actions reflecting permanent changes to HSGP. Specifically, FEMA cited implementation of the Threat Hazard Identification and Risk Assessment (THIRA)<sup>3</sup> process to resolve 83 recurring recommendations related to strategic planning and resolved the remaining recommendations through 3 additional changes related to program oversight. However, we did not determine whether these changes improved states' and territories' ability to manage the program because FEMA did not implement these changes based on our recurring recommendations.

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<sup>3</sup> FEMA implemented the THIRA process for jurisdictions to measure progress toward achieving the National Preparedness Goal, which defines the 31 core capabilities necessary to prepare for the threats and hazards that pose the greatest risk to national security, and includes measurable objectives for managing that risk. On December 31, 2012, all states, territories, and major urban areas receiving HSGP funds were required to submit THIRAs to FEMA.



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**Table 1: Recurring HSGP Recommendations and FEMA Corrective Actions**

Categories of Recurring Recs	No. of Recurring Recs	No. of Recurring Recs Resolved Through a Permanent Change to HSGP	FEMA's Corrective Actions Reflecting Permanent Changes to HSGP
<b>STRATEGIC PLANNING</b>			
Strategic Goals & Objectives	61	49	(1) Resolved 83 recommendations through implementation of THIRA
Preparedness Capabilities & Assessments	54	34	
<b>Sub-total</b>	<b>115</b>	<b>83</b>	
<b>PROGRAM OVERSIGHT</b>			
Grant Allocation, Obligation & Expenditure	59	2	(2) Resolved one recommendation by giving grantees more flexibility to spend award balances, (3) Resolved one recommendation by requiring grantees to certify pass-through of local award shares within 45 days.
Sub-grantee Monitoring	75	2	(4) Resolved two recommendations through implementation of advanced programmatic monitoring of higher-risk grantees.
Financial Management, Reporting & Costs	93	0	N/A
Procurement & Property Management	106	0	
<b>Sub-total</b>	<b>333</b>	<b>4</b>	
<b>TOTAL</b>	<b>448</b>	<b>87</b>	

Source: DHS OIG

OMB's draft of Circular A-123 notes that management is responsible for identifying and developing an understanding of the root cause of any control deficiencies. Furthermore, OMB Circular A-50 (revised) specifically directs executive agencies to provide for the periodic analysis of audit recommendations, resolution, and corrective action, to determine trends and system-wide problems, and to recommend solutions. FEMA's ALO and Grant Operations ARB are both responsible for analyzing trends in recommendations from Government Accountability Office (GAO) and OIG audits of HSGP. However, neither component is performing this function because FEMA has not clearly communicated these internal roles and responsibilities and also has no



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policies and procedures for conducting any substantive analysis of HSGP audit recommendations.

#### Office of Policy and Program Analysis, Audit Liaison Office

ALO is responsible for implementing OMB A-50 to ensure FEMA's audit follow-up system provides for the periodic analysis of audit recommendations to determine trends and system-wide problems and to recommend solutions. Although ALO is conducting ongoing trend analysis, it is limited to tracking the status of audit recommendations, which is not aligned with the intent of OMB A-50, FEMA Directive 077-1, or ALO's mission statement.

ALO officials stated that OMB A-50's scope is limited to FEMA's internal audit follow-up procedures (e.g., monitoring, tracking, reporting on audit status) and does not extend to the programmatic aspects of audit recommendations. According to an OMB official, however, the application of OMB A-50 includes analyzing audit recommendations to determine substantive trends, which is synonymous with performing a root-cause analysis.

FEMA Directive 077-1 also assigns primary responsibility for analyzing audit recommendations to ALO, a role which its own mission statement affirms. However, neither FEMA's Directive nor ALO's internal procedures for responding to OIG and GAO audits specifically addresses the performance of systematic trend analyses to understand the root causes of recurring audit recommendations. According to ALO officials, responsibility for analyzing the substance of audit recommendations to determine underlying trends lies with the respective FEMA program offices, such as the Grant Operations, Audit Resolution Branch, for HSGP.

#### Grant Operations, Audit Resolution Branch

According to its authoritative written charter, ARB is responsible for analyzing data extracted from audit findings and recommendations and performing trend analysis. The charter further notes that among ARB's priorities are to "further develop analysis and reporting functions for audit findings and recommendations that serve as useful management tools for senior leadership at multiple levels. Th[ese] ... resulting reports include ... trend analysis." However, ARB personnel were not aware of the charter because program office management did not clearly communicate its expectations that conducting trend analysis of audit recommendations was a priority.

ARB also has no written policies or procedures for performing substantive trend analysis of audit recommendations. For example, ARB conducted separate analyses in 2011 and 2014 that collectively addressed only 198 of the





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448 recurring HSGP audit recommendations we reviewed. However, each analysis included recommendations from audits of FEMA grant programs other than HSGP, and the results were not comparable because they had different scopes and were not conducted according to a standard methodology. ARB officials were not able to demonstrate programmatic improvements to HSGP specifically resulting from these analyses.

According to OMB A-50, audit follow-up is an integral part of good management and essential for improving the effectiveness and efficiency of government operations. Furthermore, reliance on audit findings or recommendations alone often leads to incomplete corrective actions. Without sufficiently analyzing audit findings and recommendations, FEMA may not be able to develop proactive solutions to recurring and systemic problems, resulting in missed opportunities to improve the management and oversight of its HSGP.

### **Recommendation**

We recommend that the FEMA Deputy Administrator develop and implement a comprehensive plan for conducting ongoing analysis of recurring HSGP audit recommendations. This plan should include clearly delineated roles and responsibilities along with policies and procedures for determining trends and system-wide problems, as well as recommending solutions to improve oversight of HSGP.

### **Management Comments and OIG Analysis**

In its response to our draft report, FEMA concurred with our report recommendation. A summary of FEMA's response and our analysis follows. We have included a copy of the management comments in their entirety in appendix A. FEMA also provided technical comments, which we considered.

#### **Management Comments:**

Recommendation #1: FEMA concurred with the recommendation and stated that the Assistant Administrator for Grant Programs and the Associate Administrator of the Office of Policy, Program Analysis, and International Affairs will develop and implement a comprehensive plan for conducting ongoing analysis of recurring HSGP audit recommendations. This plan will include clearly delineated roles and responsibilities along with policies and procedures for determining trends and system-wide problems, as well as recommending solutions to improve oversight of HSGP.

Estimated Completion Date: December 31, 2016.



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OIG Analysis: We consider FEMA's proposed corrective action to be responsive to the recommendation. The recommendation is considered open and resolved and will remain so pending the completion of the proposed corrective action and submission of adequate supporting documentation.

### **Objective, Scope, and Methodology**

The Department of Homeland Security Office of Inspector General was established by the *Homeland Security Act of 2002* (Public Law 107-296) by amendment to the *Inspector General Act of 1978*.

We conducted an audit of FEMA's Homeland Security Grant Program to determine whether FEMA implemented permanent changes to its oversight of this program based on recurring recommendations from audits of states and territories; and to determine whether these changes improved the ability of states and territories to manage the program in accordance with the law, regulations, and guidance. To achieve our audit objective, we identified and reviewed applicable Federal laws, regulations, and FEMA policies and procedures regarding HSGP.

Specifically, we identified Government Accountability Office Green Book, Office of Management and Budget Circular A-50, OMB Circular A-123, FEMA Directive Number 077-1, the Audit Liaison Office's mission statement, and the Audit Resolution Branch's mission statement and charter as criteria. However, because we determined that FEMA did not make permanent changes to HSGP based on our recurring audit recommendations, we did not assess the extent to which such changes improved the ability of states and territories to manage the program in accordance with the law, regulations, and guidance.

We reviewed 58 OIG audit reports issued in FYs 2009-14 pertaining to states' and territories' management of HSGP awards (see appendix B). We determined that 451 of the 490 recommendations resulting from these audit reports were recurring; 448 of which were later resolved. We excluded from our analysis 3 recurring recommendations for which FEMA's planned corrective actions had not yet been resolved. We categorized the 448 resolved recommendations into 2 overarching program trends with 6 subcategories. We also reviewed the Corrective Action Plans for the recommendations and used auditor judgment to determine whether the recommendation and associated corrective implementation were either grantee specific or overarching to the program.

We interviewed FEMA personnel responsible for the development, management, and administration of HSPG, including key stakeholders in the Grant Programs Directive, Audit Resolution Branch, Audit Liaison Office, Office of Policy and



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Program Analysis, Resource Management and Business Administration Branch, Regional Coordination and Oversight Branch, Preparedness Grants Division, and Grant Operations Division. We also interviewed a subject matter expert responsible for policy within Office of Management and Budget.

We conducted this performance audit between March and October 2015 pursuant to the *Inspector General Act of 1978*, as amended, and according to generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based upon our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of Audits major contributors to this report are Brooke Bebow, Director; Patrick Tobo, Audit Manager; Maryann Pereira, Audit Manager; Ignacio Yanes, Auditor-in-Charge; Gary Alvino, Program Analyst; Jennifer Estrada, Program Analyst; Jon King, Auditor; Juan Santana, Auditor; Kevin Dolloson, Communications Analyst; Heidi Einsweiler, Independent Referencer.



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**Appendix A**  
**FEMA Comments to the Draft Report**

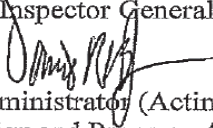
U.S. Department of Homeland Security  
Washington, DC 20472



**FEMA**

JAN 29 2016

MEMORANDUM FOR: Mark Bell  
Assistant Inspector General for Audits  
Office of the Inspector General

FROM: David Bibo   
Associate Administrator (Acting)  
Office of Policy and Program Analysis

SUBJECT: Response to Draft Report: "Analysis of Recurring Audit  
Recommendations Could Improve FEMA's Oversight of  
HSGP"  
(OIG Project No. 15-029-AUD-FEMA)

Thank you for the opportunity to review and comment on this Draft Report. The Federal Emergency Management Agency (FEMA) appreciates the work of the Office of the Inspector General (OIG) in planning and conducting its review and issuing this Report.

The Homeland Security Grant Program (HSGP) plays an important role in the implementation of the National Preparedness System by supporting the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal (the Goal) of a secure and resilient Nation. The building, sustainment, and delivery of these core capabilities require the combined effort of the whole community, rather than the exclusive effort of any single organization or level of government. The HSGP supports efforts to build and sustain core capabilities across the five mission areas of Prevention, Protection, Mitigation, Response, and Recovery based on allowable costs. FEMA is committed to efficient and effective oversight of the HSGP.

The audit Draft Report contained one recommendation, with which FEMA concurs. Specifically, OIG recommended that the FEMA Deputy Administrator:

**Recommendation #1:** Develop and implement a comprehensive plan for conducting ongoing analysis of recurring HSGP audit recommendations. This plan should include clearly delineated roles and responsibilities along with policies and procedures for determining trends, system-wide problems, and recommending solutions to improve oversight of HSGP.

[www.fema.gov](http://www.fema.gov)





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**Response:** Concur. The FEMA Deputy Administrator through the Assistant Administrator for Grant Programs and the Associate Administrator of the Office of Policy, Program Analysis, and International Affairs will develop and implement a comprehensive plan for conducting ongoing analysis of recurring HSGP audit recommendations. This plan will include clearly delineated roles and responsibilities along with policies and procedures for determining trends, system-wide problems, and recommending solutions to improve oversight of HSGP.

Estimated Completion Date: December 31, 2016

Again, thank you for the opportunity to review and comment on this Draft Report. Technical comments were previously provided under separate cover. Please feel free to contact our Audit Liaison Office's Director, Mr. Gary McKeon at 202-212-1308, should you have any questions.



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### Appendix B HSGP Audit Reports Reviewed

Report	Report Number	Date Issued	Internet Link
1. <i>Illinois' Management of State Homeland Security Grants Awarded During Fiscal Years 2004 through 2006</i>	OIG-09-06	10/29/08	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_09-06_Oct08.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_09-06_Oct08.pdf</a>
2. <i>California's Management of State Homeland Security Grants Awarded During Fiscal Years 2004 through 2006</i>	OIG-09-33	2/20/09	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_09-33_Feb09.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_09-33_Feb09.pdf</a>
3. <i>West Virginia's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2005 through 2007</i>	OIG-10-20	11/20/09	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_10-20_Nov09.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_10-20_Nov09.pdf</a>
4. <i>South Carolina's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2005 through 2007</i>	OIG-10-29	12/15/09	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_10-29_Dec09.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_10-29_Dec09.pdf</a>
5. <i>Missouri's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2005 through 2007</i>	OIG-10-33	1/4/10	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_10-33_Jan10.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_10-33_Jan10.pdf</a>
6. <i>Maryland's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2005 through 2007</i>	OIG-10-116	9/8/10	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_10-116_Sep10.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_10-116_Sep10.pdf</a>
7. <i>Tennessee's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008</i>	OIG-11-29	1/12/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-29_Jan11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-29_Jan11.pdf</a>
8. <i>New York's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008</i>	OIG-11-30	1/12/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-30_Jan11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-30_Jan11.pdf</a>
9. <i>Texas' Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded during Fiscal Years 2006 through 2008</i>	OIG-11-44	2/10/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-44_Feb11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-44_Feb11.pdf</a>
10. <i>California's Management of Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008</i>	OIG-11-46	3/22/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-46_Feb11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-46_Feb11.pdf</a>



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11. Nevada's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008	OIG-11-83	5/9/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-83_May11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-83_May11.pdf</a>
12. Pennsylvania's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-11-109	9/9/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-109_Sep11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-109_Sep11.pdf</a>
13. New Jersey's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-11-112	9/26/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_11-112_Sep11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_11-112_Sep11.pdf</a>
14. Louisiana's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-03	11/4/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-03_Nov11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-03_Nov11.pdf</a>
15. Colorado's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-04	11/4/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-04_Nov11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-04_Nov11.pdf</a>
16. Oklahoma's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 through 2008	OIG-12-11	11/17/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-11_Nov11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-11_Nov11.pdf</a>
17. Florida's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-13	11/22/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-13_Nov11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-13_Nov11.pdf</a>
18. Minnesota's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-14	11/28/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-14_Nov11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-14_Nov11.pdf</a>
19. Montana's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-16	12/9/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-16_Dec11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-16_Dec11.pdf</a>
20. Ohio's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-17	12/12/11	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-17_Dec11.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-17_Dec11.pdf</a>
21. Washington's Management of Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-27	1/19/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-27_Jan12.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-27_Jan12.pdf</a>



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22. U.S. Virgin Islands' Management of State Homeland Security Program Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-29	1/27/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/OIG_12-29_Jan12.pdf">https://www.oig.dhs.gov/assets/Mgmt/OIG_12-29_Jan12.pdf</a>
23. Arizona's Management of Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-61	3/22/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-61_Mar12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-61_Mar12.pdf</a>
24. New Mexico's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2007 through 2009	OIG-12-102	7/24/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-102_Jul12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-102_Jul12.pdf</a>
25. Georgia's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008 Through 2010	OIG-12-110	8/1/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIGr_12-110_Jul12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIGr_12-110_Jul12.pdf</a>
26. Michigan's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2007 Through 2009	OIG-12-114	8/30/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-114_Aug12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-114_Aug12.pdf</a>
27. Arkansas' Management of State Homeland Security Program Grants Awarded During Fiscal Years 2008 Through 2010	OIG-12-116	9/5/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-116_Sep12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-116_Sep12.pdf</a>
28. Kansas' Management of State Homeland Security Program Grants Awarded During Fiscal Years 2008 Through 2010	OIG-12-122	9/13/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-122_Sep12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-122_Sep12.pdf</a>
29. Utah's Management of Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008 Through 2010	OIG-12-124	9/13/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-124_Sep12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2012/OIG_12-124_Sep12.pdf</a>
30. Illinois' Management of Urban Areas Security Initiative Grants Awarded During Fiscal Years 2006 Through 2008	OIG-13-08	11/9/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-08_Nov12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-08_Nov12.pdf</a>
31. Virginia's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008 Through 2010	OIG-13-10	11/14/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-10_Nov12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-10_Nov12.pdf</a>
32. Rhode Island's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008 Through 2010	OIG-13-16	12/10/12	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-16_Dec12.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-16_Dec12.pdf</a>
33. Wisconsin's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008	OIG-13-33	1/30/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-33_Jan13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-33_Jan13.pdf</a>





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34. <i>Kentucky's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008 through 2010</i>	OIG-13-41	2/26/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-41_Feb13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-41_Feb13.pdf</a>
35. <i>Connecticut's Management of Homeland Security Program Grants Awarded During Fiscal Years 2008 Through 2010</i>	OIG-13-43	2/27/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-43_Feb13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-43_Feb13.pdf</a>
36. <i>Massachusetts' Management of Homeland Security Grant Program Awards for Fiscal Years 2008 Through 2011</i>	OIG-13-44	2/27/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-44_Feb13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-44_Feb13.pdf</a>
37. <i>Indiana's Management of State Homeland Security Program and Urban Areas Security Initiative Grants Awarded During Fiscal Years 2008 through 2010</i>	OIG-13-45	2/27/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-45_Feb13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-45_Feb13.pdf</a>
38. <i>Mississippi's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2008 Through 2010</i>	OIG-13-72	4/8/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-72_Apr13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-72_Apr13.pdf</a>
39. <i>North Carolina's Management of Homeland Security Program Grants Awarded During Fiscal Years 2008 Through 2010</i>	OIG-13-74	4/8/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-74_Apr13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-74_Apr13.pdf</a>
40. <i>Nebraska's Management of State Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011</i>	OIG-13-109	8/16/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-109_Aug13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2013/OIG_13-109_Aug13.pdf</a>
41. <i>Puerto Rico's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011</i>	OIG-14-04	11/4/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-04_Apr14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-04_Apr14.pdf</a>
42. <i>Northern Mariana Islands' Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011</i>	OIG-14-05	11/6/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-05_Nov14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-05_Nov14.pdf</a>
43. <i>Guam's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011</i>	OIG-14-06	11/6/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-06_Nov13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-06_Nov13.pdf</a>
44. <i>Oregon's Management of State Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012</i>	OIG-14-14	12/6/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-14_Dec13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-14_Dec13.pdf</a>
45. <i>American Samoa's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011</i>	OIG-14-16	12/6/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-16_Dec13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-16_Dec13.pdf</a>



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46. Delaware's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2010 Through 2012	OIG-14-23	12/19/13	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-23_Dec13.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-23_Dec13.pdf</a>
47. Hawaii's Management of Homeland Security Grant Program Awards for Fiscal Years 2009 Through 2011	OIG-14-25	1/6/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-25_Jan14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-25_Jan14.pdf</a>
48. Wyoming's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2010 Through 2012	OIG-14-31	2/6/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-31_Feb14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-31_Feb14.pdf</a>
49. Vermont's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2010 Through 2012	OIG-14-48	3/7/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-48_Mar14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-48_Mar14.pdf</a>
50. Idaho's Management of Homeland Security Grant Program Awards For Fiscal Years 2010 Through 2012	OIG-14-61	4/1/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-61_Apr14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-61_Apr14.pdf</a>
51. Alaska's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012	OIG-14-62	4/9/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-62_Apr14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-62_Apr14.pdf</a>
52. Iowa's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012	OIG-14-81	4/24/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-81_Apr14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-81_Apr14.pdf</a>
53. Maine's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012	OIG-14-86	4/25/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-86_Apr14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-86_Apr14.pdf</a>
54. Alabama's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2010 Through 2012	OIG-14-87	5/1/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-87_May14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-87_May14.pdf</a>
55. South Dakota's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012	OIG-14-89	5/1/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-89_May14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-89_May14.pdf</a>
56. North Dakota's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012	OIG-14-90	5/1/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-90_May14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-90_May14.pdf</a>
57. New Hampshire's Management of State Homeland Security Program Grants Awarded During Fiscal Years 2010 Through 2012	OIG-14-93	5/5/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-93_May14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-93_May14.pdf</a>
58. District of Columbia's Management of Homeland Security Grant Program Awards for Fiscal Years 2010 Through 2012	OIG-14-147	9/18/14	<a href="https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-147_Sep14.pdf">https://www.oig.dhs.gov/assets/Mgmt/2014/OIG_14-147_Sep14.pdf</a>

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