



May 2024

FINANCIAL MANAGEMENT

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

GAO Highlights

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

Why GAO Did This Study

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

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

What GAO Recommends

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

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

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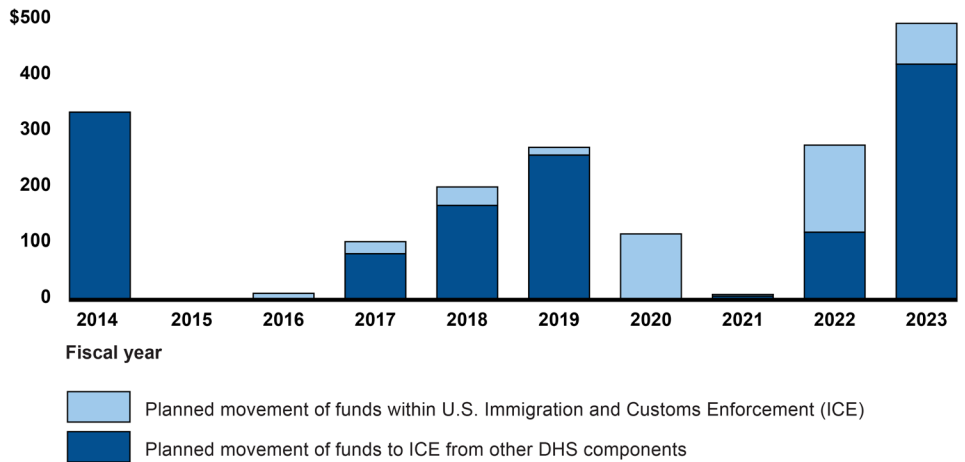
Additional Steps Needed to Improve ICE's Budget Projections and Execution

What GAO Found

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

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

Dollars (in millions)



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

Note: This figure does not include supplemental appropriations.

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

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

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

Contents

Letter		1
	Background	3
	ICE Projected a Need for Additional Funding in Most of the Last 10 Fiscal Years	6
	ICE and DHS Are Not Reviewing Budget Projection Models in Accordance with Policy	10
	Incomplete Budget Information and Staffing Challenges Affect Budget Execution	11
	Conclusions	16
	Recommendations for Executive Action	17
	Agency Comments	18
Appendix I	Comments from the Department of Homeland Security	19
Appendix II	GAO Contact and Staff Acknowledgments	25
Table		
	Table 1: Staff Vacancies and Turnover in U.S. Immigration and Customs Enforcement's (ICE) Office of Budget and Program Performance, Fiscal Years 2020-2023	15
Figures		
	Figure 1: Average Daily Population of Noncitizens Detained by ICE, Fiscal Years 2018-2023	4
	Figure 2: ICE Organization Chart	5
	Figure 3: U.S. Immigration and Customs Enforcement (ICE) Supplemental Appropriations, Fiscal Years 2016-2023	7
	Figure 4: Planned Movement of Funds to and within U.S. Immigration and Customs Enforcement (ICE), Fiscal Years 2014-2023	8
	Figure 5: Planned Movement of Funds between Department of Homeland Security (DHS) Components by Recipient, Fiscal Years 2018-2023	9
	Figure 6: Planned Movement of Funds within Department of Homeland Security (DHS) Components, Fiscal Years 2018-2023	10

Abbreviations

DHS	Department of Homeland Security
ERO	Enforcement and Removal Operations
FY	fiscal year
ICE	U.S. Immigration and Customs Enforcement
OBPP	Office of Budget and Program Performance
OMB	Office of Management and Budget
PA&E	Program Analysis and Evaluation
PER	Program Execution Review

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May 15, 2024

The Honorable Chris Murphy
Chair
The Honorable Katie Britt
Ranking Member
Subcommittee on Homeland Security
Committee on Appropriations
United States Senate

The Honorable Mark Amodei
Chairman
The Honorable Lauren Underwood
Acting Ranking Member
Subcommittee on Homeland Security
Committee on Appropriations
House of Representatives

From fiscal years (FY) 2014 to 2023, U.S. Immigration and Customs Enforcement (ICE) received about \$71 billion through annual appropriations to carry out its mission of enforcing immigration laws and combatting transnational crime. During that time, ICE has frequently relied on additional funding to meet its mission. That funding has often totaled hundreds of millions of dollars per year and has largely come from supplemental appropriations and from funds transferred from other agencies within the Department of Homeland Security (DHS), of which ICE is a part. We have included financial management within DHS on our High-Risk List since 2003.¹

The Joint Explanatory Statement for the Consolidated Appropriations Act, 2022, includes a provision for us to review ICE's financial management practices.² This report examines

1. how much funding beyond its annual appropriations ICE projected it would need to meet its mission,

¹GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, [GAO-23-106203](#) (Washington, D.C.: Apr. 20, 2023).

²See 168 Cong. Rec. H2401 (Mar. 9, 2022).

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2. the extent to which ICE's projections of its resource needs are consistent with applicable policies and requirements, and
 3. the extent to which ICE's budget execution is consistent with applicable policies and requirements.

Supplemental Appropriations, Transfers, and Reprogramming

- Supplemental appropriations are funds in addition to those already enacted in an annual appropriation act. Supplemental appropriations provide additional budget authority, usually in cases where the need for funds is too urgent to be postponed until enactment of the regular appropriation bill.
- Transfers occur when an agency shifts funds from one appropriation account to another. An appropriation account is the basic unit of an appropriation and typically encompasses a number of activities or projects.
- Reprogramming occurs when an agency shifts funds within an appropriation account to use them for purposes other than those contemplated at the time of appropriation (e.g., from one program activity to another).

Source: GAO. | GAO-24-106550

To address the first objective, we obtained data on reprogramming and transfers involving ICE and other DHS component agencies from notifications that DHS sent to Congress.³ We also obtained data on ICE's supplemental appropriations from ICE's congressional budget justifications.⁴ We reviewed available data from the last 10 fiscal years (FYs 2014 through 2023). We assessed the reliability of these sources by reviewing related documentation, comparing the data across different sources, and interviewing ICE and DHS officials about the data. We determined the data were sufficiently reliable for the purposes of our reporting objectives.

To address the second objective, we reviewed ICE and DHS documents, including their policies for reviewing budget projection models. We also interviewed ICE and DHS officials from the offices responsible for assessing the budget models ICE uses to project its resource needs. We then evaluated that information to determine the extent to which ICE and DHS followed their own policies for assessing ICE's budget projections.

To address the third objective, we obtained and reviewed ICE spend plans and documents it used to brief Congress from the last 3 fiscal years (FYs 2021 through 2023). In addition, we interviewed officials from ICE's central budget office and budget officials from each of ICE's program offices about how ICE executes its budget. During meetings we had with staff from the House and Senate Appropriations Subcommittees on Homeland Security, we interviewed staff in attendance about the extent to which information provided to them by ICE met their needs. We invited majority and minority staff from each subcommittee to these meetings, but some staff did not attend every meeting. The perspectives expressed later in this report only reflect the views of the staff in attendance. We also

³DHS and ICE each provided data on the actual amounts of reprogrammed and transferred funds involving ICE, but they used different methodologies to calculate these actual amounts. For consistency, and to facilitate comparisons with other DHS component agencies' reprogramming and transfers, we focused our analysis on the planned reprogramming and transfer amounts included in DHS's notifications to Congress.

⁴Congressional budget justifications are documents an agency submits to Congress in support of its budget request.

sent questions to staff at the Office of Management and Budget and reviewed their written responses.

In addition, we reviewed summary data provided by ICE on staffing levels in ICE's central budget office. We assessed the reliability of these staffing data by interviewing knowledgeable agency officials about the data and checking the data for consistency. We determined these data were sufficiently reliable for the purpose of reporting vacancy and turnover rates in that central budget office. Finally, we evaluated the extent to which ICE followed its own policies, directions included in congressional committee reports, key principles for effective strategic workforce planning, and *Standards for Internal Control in the Federal Government*.⁵

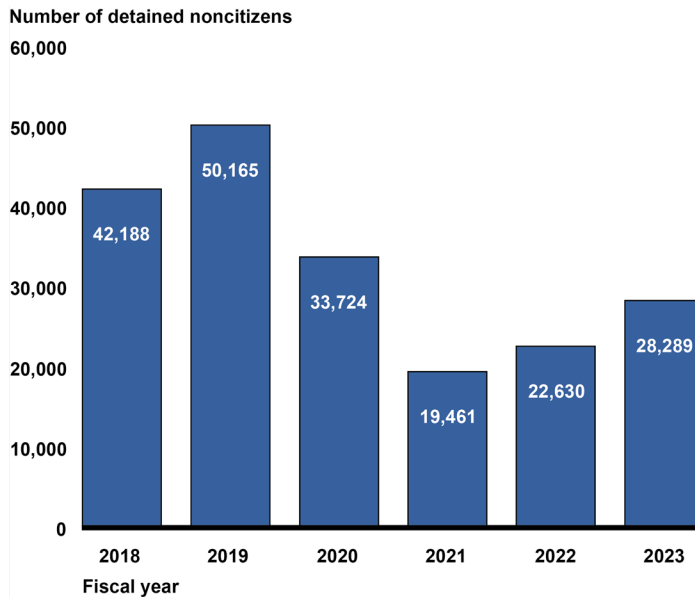
We conducted this performance audit from January 2023 to May 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

ICE is responsible for enforcing immigration laws, which includes representing the agency in immigration court proceedings, and conducting transnational criminal investigations. In recent years, ICE has had to shift resources as its workload has changed in response to increased migration at the southwest border. As shown in figure 1, the number of noncitizens detained by ICE has fluctuated since FY 2018.

⁵GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: Sept. 10, 2014), and *Human Capital: Key Principles for Effective Strategic Workforce Planning*, [GAO-04-39](#) (Washington, D.C.: Dec. 11, 2003).

Figure 1: Average Daily Population of Noncitizens Detained by ICE, Fiscal Years 2018-2023



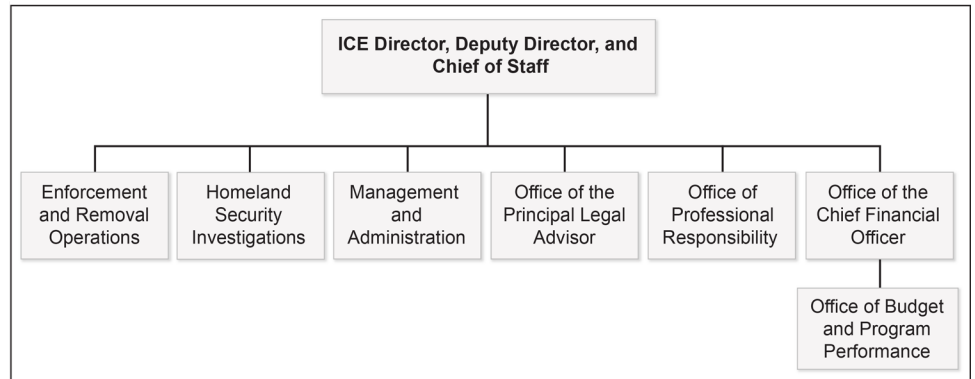
Source: U.S. Immigration and Customs Enforcement (ICE) data. | GAO-24-106550

In addition, ICE monitors noncitizens who have been conditionally released from detention while their removal cases are processed in immigration court. The number of those nondetained noncitizens has increased from 2.6 million at the end of FY 2018 to 6.2 million at the end of FY 2023.⁶

ICE is organized into five main directorates plus the Office of the Chief Financial Officer (see fig. 2). Of these, the Enforcement and Removal Operations (ERO) directorate receives the most funding, about half of ICE’s budget. ERO’s responsibilities include the identification, arrest, detention, and removal of noncitizens who are subject to removal or are unlawfully present in the U.S. As a result, changes in migration may require ICE and ERO to shift resources to address those changes.

⁶U.S. Immigration and Customs Enforcement, *Fiscal Year 2023 ICE Annual Report* (Dec. 29, 2023).

Figure 2: ICE Organization Chart



Source: U.S. Immigration and Customs Enforcement (ICE). | GAO-24-106550

Each of ICE’s directorates has staff who manage their directorate’s budget, which includes tracking the directorate’s program spending and maintaining hiring plans and payroll estimates. At the same time, the Office of Budget and Program Performance (OBPP) is responsible for managing ICE’s overall budget. OBPP’s role includes providing guidance to the directorates on monitoring and distributing funds, and recommending actions to ensure ICE does not exceed its budgetary resources. OBPP is located within the Office of the Chief Financial Officer, which used to report to the head of ICE’s Management and Administration directorate. However, in 2023, ICE elevated its Chief Financial Officer to report directly to ICE senior leadership.

Our prior work has identified issues related to ICE’s budgeting. For example, in April 2018, we found inconsistencies and errors in ICE’s calculations for its congressional budget justifications.⁷ We also found that ICE consistently underestimated the cost to house detained noncitizens due to inaccuracies in the model it used to project those costs. We made five recommendations and ICE has since implemented all of them. Our recommendations included that ICE document and implement its review process to ensure accuracy in its budget documents, and that ICE assess and update its methodology for projecting the cost to house detained noncitizens. In response, DHS instructed all components, including ICE, to implement a new system that was designed to check the

⁷GAO, *Immigration Detention: Opportunities Exist to Improve Cost Estimates*, GAO-18-343 (Washington, D.C.: Apr. 18, 2018).

accuracy of data in budget documents. Furthermore, ICE began using a new methodology in FY 2021 for projecting the costs to house detained noncitizens and has continued to adjust its methodology to better reflect cost estimating best practices.

ICE Projected a Need for Additional Funding in Most of the Last 10 Fiscal Years

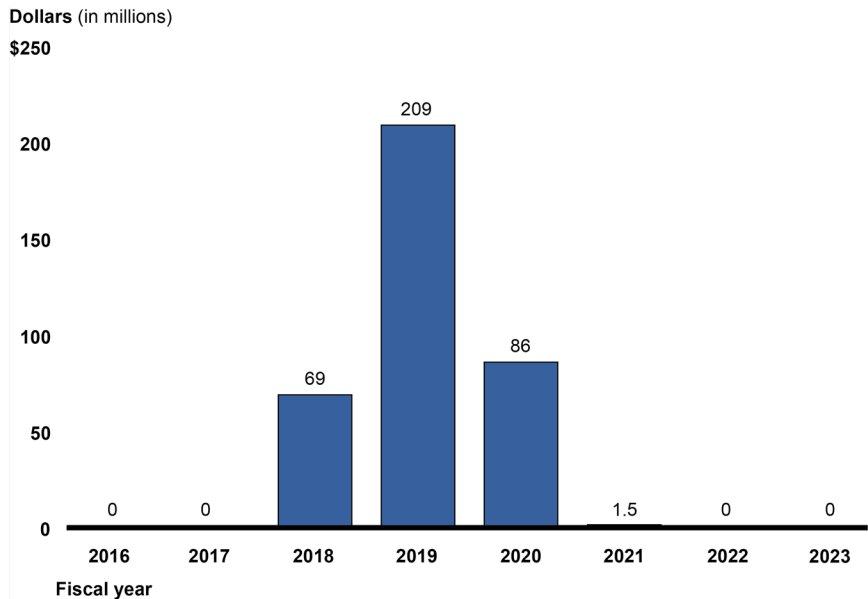
From FYs 2014 through 2023, ICE received about \$71 billion through annual appropriation acts. During this time, ICE also received supplemental appropriations and relied on funds shifted from other DHS components and within ICE.⁸ ICE used the funds for a variety of purposes, such as increasing detention capacity and paying for additional flights to remove noncitizens from the country in response to increased migration at the southwest border.

Specifically, ICE received \$365 million of supplemental appropriations from FYs 2016 through 2023, according to its congressional budget justification submissions (see fig. 3).⁹ Most of that funding was appropriated to respond to increased migration at the southwest border.

⁸ICE generally has had two appropriation accounts and has transferred funds across accounts within ICE, in addition to reprogramming funds within an ICE appropriation account. Under DHS's appropriation acts, certain terms and conditions apply to reprogramming and transfers. For example, multiple DHS appropriations acts limited the percentage of an appropriation that could be transferred and conditioned such transfers upon notification to the House and Senate appropriations committees.

⁹ICE did not report these data prior to 2016.

Figure 3: U.S. Immigration and Customs Enforcement (ICE) Supplemental Appropriations, Fiscal Years 2016-2023



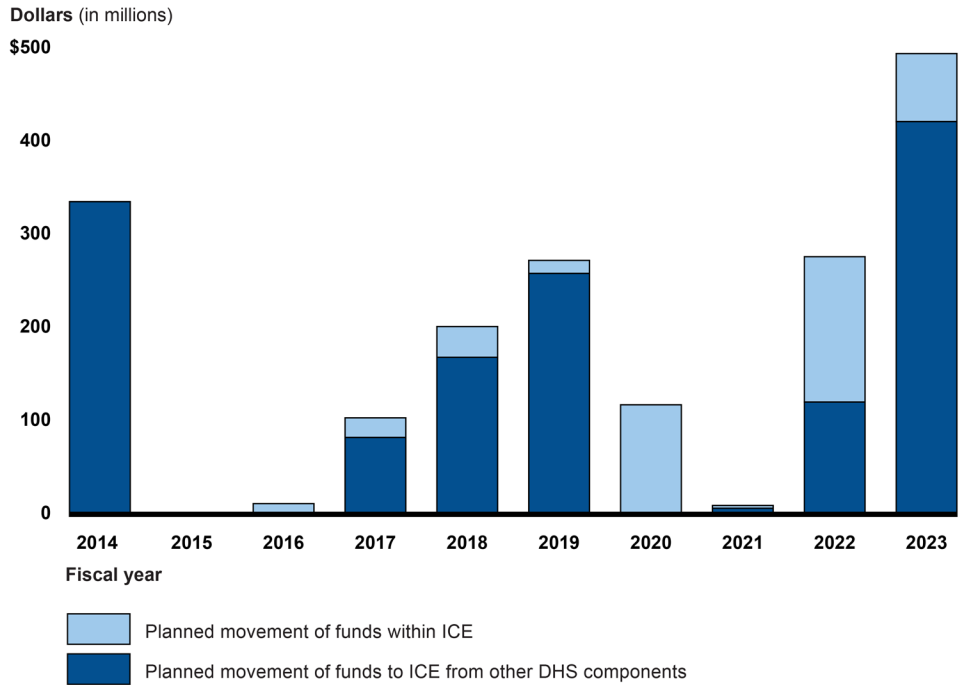
Source: ICE's congressional budget justification submissions. | GAO-24-106550

Note: ICE did not report these data prior to 2016.

During 9 of the 10 years from FYs 2014 through 2023, DHS notified Congress it planned to either reprogram or transfer funds within ICE, transfer funds to ICE from other DHS components, or both to help ICE meet its mission. During this time period, DHS notified Congress that it planned to reprogram and transfer about \$1.8 billion within and to ICE accounts (see fig. 4).¹⁰ DHS sent these notifications to Congress in every fiscal year except FY 2015, generally in June of each year.

¹⁰DHS and ICE each provided data on the actual amounts of reprogrammed and transferred funds involving ICE, but they used different methodologies to calculate these actual amounts. For consistency, and to facilitate comparisons with other DHS component agencies' reprogramming and transfers, we focused our analysis on the planned reprogramming and transfer amounts included in DHS's notifications to Congress, even though the notifications may not have captured the full extent of reprogramming and transfers intended by DHS.

Figure 4: Planned Movement of Funds to and within U.S. Immigration and Customs Enforcement (ICE), Fiscal Years 2014-2023



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

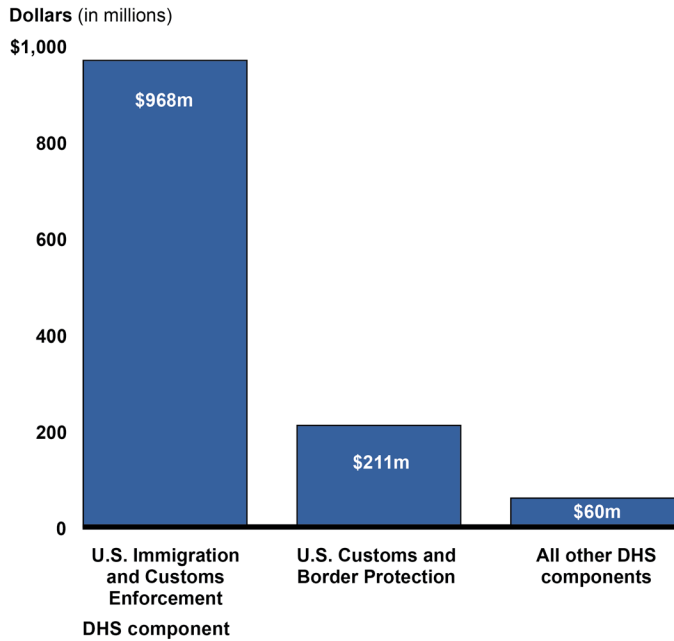
Note: The dollar amounts in this figure reflect the amount of funds planned to be moved at the time DHS sent notifications to Congress, generally in June of each fiscal year.

Of the approximately \$1.8 billion in planned reprogramming and transfers, DHS planned to transfer about \$1.38 billion to ICE from other DHS components, such as the Federal Emergency Management Agency, the Transportation Security Administration, and the U.S. Coast Guard. The remaining approximately \$425 million was designated to be reprogrammed or transferred within ICE.

From FYs 2018 through 2023, DHS's notifications to Congress indicated that 78 percent of all planned transfers from one DHS component to another were designated for ICE (see fig. 5).¹¹

¹¹DHS only provided this information for FYs 2018 through 2023 because officials said that DHS policy only requires that they retain this information for 6 years.

Figure 5: Planned Movement of Funds between Department of Homeland Security (DHS) Components by Recipient, Fiscal Years 2018-2023

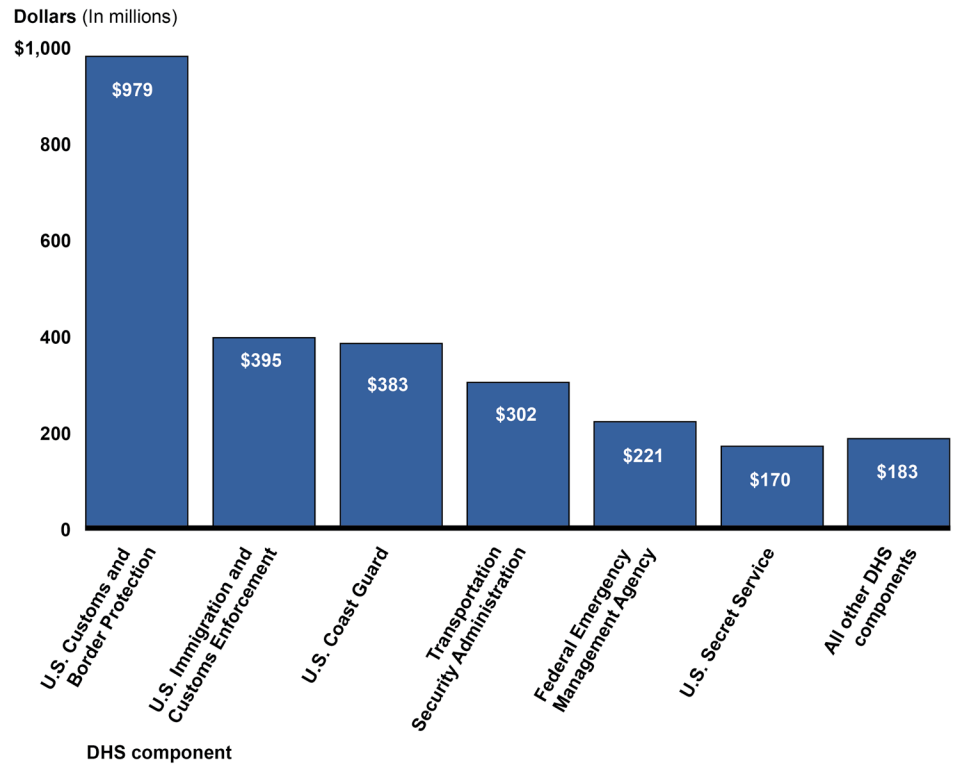


Source: GAO analysis of DHS data. | GAO-24-106550

Note: The dollar amounts in this figure reflect the amount of funds planned to be moved from one DHS component to another at the time DHS sent notifications to Congress, generally in June of each fiscal year.

In addition to moving funds from one DHS component to another, DHS components also moved funds within a component. ICE had the second highest amount of planned reprogramming and transfers within a component from FYs 2018 through 2023 (see fig. 6). ICE and some other DHS components have multiple appropriation accounts and therefore can transfer funds across appropriation accounts in addition to reprogramming funds within an appropriation account.

Figure 6: Planned Movement of Funds within Department of Homeland Security (DHS) Components, Fiscal Years 2018-2023



Source: GAO analysis of DHS data. | GAO-24-106550

Note: The dollar amounts in this figure reflect the amount of funds planned to be moved within a single DHS component at the time DHS sent notifications to Congress, generally in June of each fiscal year.

ICE and DHS Are Not Reviewing Budget Projection Models in Accordance with Policy

ICE uses several models to project its resource needs and inform resource decisions. ICE develops and maintains some of these models, while DHS develops and maintains others that are used by multiple DHS components, including ICE. ICE and DHS have separate but similar policies stating that both ICE and DHS should periodically review the quality of these models.¹²

ICE’s policy directs ICE’s Program Analysis and Evaluation (PA&E) division to periodically assess ICE’s budget models. However, ICE PA&E officials told us that their division does not follow this policy. They said

¹²U.S. Immigration and Customs Enforcement, Office of the Chief Financial Officer, *Financial Management Policy Manual*, Chap. 2, Sec. 2.10 (Sept. 24, 2020). Department of Homeland Security, *Workforce Requirements Program*, Instruction 106-01-001.

they only review budget models when another office within ICE requests their review. They also stated that, while they believe that regular budget model reviews are important, ICE PA&E does not currently have the resources to regularly perform them. However, ensuring ICE PA&E periodically reviews the models would provide greater assurance of the quality of those models.

DHS reviews ICE’s budget models through a process known as Validation, Verification, and Accreditation. DHS policy states that DHS will validate models when they are created and every 3 years thereafter. However, DHS officials told us that in recent years they have not reviewed ICE’s budget models in accordance with that policy, thus creating a backlog of budget models to review. Of the 16 ICE budget models that DHS had identified for review, DHS has only reviewed four of them within the last 3 years. The remaining 12 budget models either have never been reviewed or have not been reviewed since 2018. In February 2024, DHS officials provided a schedule for reviewing 16 budget models that ICE uses. According to that schedule, all 16 models are currently under review or are scheduled for review by 2027. However, given that DHS has not reviewed most of the models within the last 3 years, ensuring that DHS reviews the models according to its policy would provide greater assurance of the quality of those models.

Incomplete Budget Information and Staffing Challenges Affect Budget Execution

ICE Did Not Always Develop or Update Spend Plans as Required by ICE Policy

Budget execution refers to actions that agencies take to spend the money appropriated to them.¹³ ICE uses spend plans—documents that forecast the agency’s planned obligations for the fiscal year—to plan and monitor its budget execution. However, during FYs 2021 through 2023, ICE did not always follow its policies on developing and updating spend plans or *Standards for Internal Control in the Federal Government*.

¹³See GAO, *A Glossary of Terms Used in the Federal Budget Process*, [GAO-05-734SP](#) (Washington, D.C.: Sept. 1, 2005). See also Congressional Research Service, *Reporting on Agency Budget Execution: Processes and Case Study Illustration*, R47333 (Washington, D.C.: Dec. 14, 2022).

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- **Initial spend plans.** ICE guidance on budget execution procedures states that its program offices should prepare spend plans that reflect enacted funding at the beginning of each fiscal year.¹⁴ However, ICE’s program offices did not always have a spend plan at the beginning of each fiscal year. The Office of Budget and Program Performance (OBPP)—which ICE policy identifies as being responsible for approving program office spend plans—did not verify that the offices prepared them.¹⁵ Ensuring that the program offices have spend plans in place at the beginning of each fiscal year would help improve budget execution by providing ICE with more complete budget information.
 - **Spend plan updates.** ICE’s budget execution procedures further state that the program offices should update their spend plans “after quarterly reviews or when conditions warrant.”¹⁶ However, ICE program offices did not always update their spend plans after each quarter. In addition, the use of consistent information is supported by *Standards for Internal Control in the Federal Government*, which states that agencies should use quality information and management should internally communicate this information.¹⁷ However, our review of the spend plans found that the program offices did not always update their spend plans when conditions changed, such as after ICE made changes to ICE-wide spend plans to shift funds between programs. As a result, program office spend plans were not always consistent with ICE-wide spend plans.

After reviewing ICE policies and spend plans and interviewing agency officials, we identified a few factors that contribute to ICE program offices not updating their spend plans in accordance with ICE policy.

- ICE’s guidance on budget execution procedures does not specify what conditions would warrant updating a program office’s spend plan aside from “after quarterly reviews.” OBPP officials told us they are

¹⁴U.S. Immigration and Customs Enforcement, Office of Budget and Program Performance, *Standard Operating Procedure for Budget Execution Plan* (August 2021). The five ICE program offices are Enforcement and Removal Operations, Homeland Security Investigations, the Office of the Principal Legal Advisor, the Office of Professional Responsibility, and Management and Administration.

¹⁵U.S. Immigration and Customs Enforcement, Office of the Chief Financial Officer, *Financial Management Policy Manual*, Chap. 2, Sec. 2.4 (Nov. 16, 2020).

¹⁶U.S. Immigration and Customs Enforcement, Office of Budget and Program Performance, *Standard Operating Procedure for Budget Execution Plan* (August 2021).

¹⁷[GAO-14-704G](#).

currently considering changes to ICE's spend plan guidance because the current guidance is not consistently followed. Clarifying ICE's policies and guidance on updating spend plans would help the program offices ensure that they are acting in accordance with those policies and guidance.

- OBPP is responsible for approving program office spend plans but has not ensured that the program offices update their spend plans in accordance with ICE policy. For example, OBPP officials could not say how frequently ICE updated its spend plans in FYs 2021 and 2022, and they said that they only asked the program offices to update them once at the midpoint of FY 2023. Furthermore, when we asked OBPP to provide us with spend plans for the two largest ICE program offices—Enforcement and Removal Operations (ERO) and Homeland Security Investigations—OBPP officials could not produce copies of those spend plans for FYs 2021 or 2022, and they only had one FY 2023 spend plan for each office. This makes it unclear whether OBPP was reviewing and approving program office spend plans and spend plan updates. Ensuring that ICE program offices update their spend plans as required by ICE policy would improve the quality of information available to ICE to effectively execute its budget.
- Similarly, OBPP has not always ensured that program office spend plans and ICE-wide spend plans are consistent. As discussed earlier in this report, ICE often shifts funding among programs during the fiscal year, which can necessitate spend plan updates across the agency. If OBPP and program offices do not update their spend plans to be consistent with each other, ICE budget officials may rely on different information to monitor budget execution. Ensuring that all of ICE's spend plans are consistent would improve coordination between OBPP and the program offices and improve OBPP's oversight of budget execution.

ICE's Briefing Documents Do Not Always Provide Congress with Complete and Current Budget Projections

ICE provides briefings on its budget execution—known as Program Execution Review (PER) briefings—to the House and Senate Appropriations Committees on a roughly monthly basis. Since FY 2022, congressional committee reports accompanying DHS's appropriations acts have required ICE to provide these regular budget briefings. One of the requirements for the briefings is that the first one include planned monthly obligations for the fiscal year. In subsequent briefings, ICE was to provide a comparison of planned and actual obligations, along with any changes to the plan. Communicating such budget execution information to the appropriations committees is consistent with *Standards for Internal Control in the Federal Government*, which states that agencies should

externally communicate the necessary quality information to achieve their objectives.¹⁸

However, the documents provided by ICE at the PER briefings do not always include complete and current information, and appropriations committee staff told us that the briefings do not help them fully understand the current state of ICE's budget execution. Although the briefing documents report projections for the fiscal year, our review of those documents found that they do not always reflect the potential for upcoming reprogramming and transfer requests in a timely way. For example, ICE documents indicate that officials were aware in FY 2023 that the ERO program office would likely require additional funding months before the briefing documents reported the increased projections for ERO. Although ICE officials told us they had discussed the potential need for reprogramming and transfers with appropriations committee staff by February of that fiscal year, projections for additional ERO funding in FY 2023 did not appear in ICE's briefing documents until 3 months later in May.

ICE officials told us they did not think the Office of Management and Budget (OMB)—which approves the release of this information—would permit ICE to include potential reprogramming and transfers in the briefing documents earlier than it currently does. We asked OMB officials whether they agreed with ICE officials' interpretation of OMB's position, but OMB declined to comment. Providing more timely notice of potential reprogramming and transfers would give the appropriations committees more complete information to inform decisions about ICE appropriations.

In addition, ICE's PER briefing documents do not always include ICE's initial budget projections under annual appropriations, which makes it hard to understand how ICE's projections change during the fiscal year. While the briefing documents compare actual obligations to projections, the briefing documents sometimes report amended projections without also including the initial projection for comparison. For example, in the briefing document for February 2023, ICE projected that it would obligate \$731 million in July 2023. However, in the July briefing document, ICE's projection for July obligations had decreased to \$589 million, but the July document did not indicate that the projection had changed over time or explain why it had changed.

¹⁸[GAO-14-704G](#).

ICE budget officials told us that the PER briefing documents report budget execution data and projections from the most recent month in the fiscal year. Further, the officials said that the briefing documents are burdensome for ICE to produce, and they are reluctant to add more information to them. However, including the initial projections would improve congressional oversight of ICE’s budget execution by helping the appropriations committees evaluate how closely ICE is following its original plan for obligating its appropriations.

Staffing Challenges Have Reduced ICE’s Capacity to Oversee Budget Execution

In recent years, staff vacancies and turnover have affected OBPP’s operations. Table 1 shows data on OBPP’s vacancies and turnover.

Table 1: Staff Vacancies and Turnover in U.S. Immigration and Customs Enforcement’s (ICE) Office of Budget and Program Performance, Fiscal Years 2020-2023

Fiscal Year	Vacancy Rate ^a	New Hires or Transfers	Departing Staff
2020	24 of 53 (45%)	_ ^b	_ ^b
2021	24 of 55 (44%)	8	5
2022	15 of 44 (34%)	11	14
2023	12 of 48 (25%)	20	14

Source: GAO analysis of ICE data. | GAO-24-106550

^aVacancy rate data are as of September 30th of each fiscal year and reflect the number of vacant positions out of the number of total positions.

^bICE did not provide these data for fiscal year 2020.

OBPP’s vacancy rate decreased between FYs 2020 and 2023, which OBPP officials attributed in part to steps the office has taken since late 2022. For example, officials told us that OBPP has expedited the release of job announcements, held candidate interviews sooner, and received authorization to hire above enacted levels to offset expected attrition.

However, officials in OBPP and in three of the five ICE program offices told us that vacancies and turnover continue to reduce OBPP’s capacity to oversee budget execution. For example, OBPP officials said that staffing challenges cause delayed and incomplete entry of budget data into data systems. In addition, officials in one program office told us that frequent staff turnover has led to a loss of knowledge in OBPP about both the ICE budget and ICE’s budget processes. Further, the officials said that attrition at OBPP has reduced staff contacts between the program office and OBPP and has led to fewer budget oversight meetings.

OBPP does not have a documented plan with strategies to address its vacancies and turnover, which contributes to the ongoing challenges. In our prior work, we have identified key principles of effective strategic workforce planning, which include that agencies should develop strategies to acquire and retain staff with needed skills and competencies.¹⁹ In addition, agencies should ensure that top leadership is involved in workforce planning and should monitor and evaluate progress toward human capital goals.

Creating and implementing a plan to address ongoing challenges with vacancies and turnover could help OBPP further reduce its vacancy rate and retain staff with needed skills. In addition, documenting that plan and obtaining the endorsement of ICE leadership for it would help to ensure the plan is implemented even if OBPP continues to have staff turnover. Furthermore, documenting OBPP's goals for improving staffing and evaluating progress toward those goals would enable effective oversight of the plan by OBPP and help it to identify and implement corrective actions as needed. For example, OBPP could set goals to reduce its vacancy rate and yearly staff attrition to certain levels. OBPP could then better evaluate the effectiveness of its strategies to improve staffing based on whether they help OBPP make progress toward its goals.

Conclusions

Effectively projecting resource needs and executing budgets can help agencies meet their missions within their appropriations. ICE and DHS have taken steps to improve how ICE projects its resource needs and executes its budget. However, opportunities exist to better align ICE's budget projection and execution with applicable policies and requirements. For example, implementing ICE's and DHS's current policies for reviewing budget models would provide greater assurance of the quality of those models.

Related to budget execution, OBPP could help improve the quality of information available to officials when executing the agency's budget by ensuring that program offices adhere to policies on creating and updating spend plans and clarifying policies on the conditions that warrant these updates. Additionally, ensuring the consistency of ICE-wide and program office spend plans would help OBPP and ICE program offices to execute the budget from the same plan. Furthermore, providing additional information in congressional briefing documents would give Congress more complete information about ICE's budget execution to inform

¹⁹[GAO-04-39](#).

decisions about ICE's appropriations. Finally, developing and documenting a plan to address staff vacancies and turnover at OBPP would help ICE improve its capacity to execute its budget. Taking these steps would help ICE more effectively project its resource needs and execute its budget in service of the agency's mission to enforce immigration laws and combat transnational crime.

Recommendations for Executive Action

We are making a total of nine recommendations, including eight to ICE and one to DHS. Specifically:

The Director of ICE should ensure that ICE's Program Analysis and Evaluation division periodically assesses ICE's budget models. (Recommendation 1)

The Secretary of DHS should ensure that DHS reviews ICE's budget models in accordance with its policies. (Recommendation 2)

The Director of ICE should ensure that OBPP verifies that ICE program offices follow ICE's policy to have spend plans in place at the beginning of the fiscal year. (Recommendation 3)

The Director of ICE should clarify ICE's policies and guidance on spend plan updates to specify under what conditions program office spend plans should be updated. (Recommendation 4)

The Director of ICE should ensure that OBPP verifies that ICE program offices follow ICE's policy on updating spend plans. (Recommendation 5)

The Director of ICE should ensure that OBPP verifies that the ICE-wide and program office spend plans are updated to be consistent with each other. (Recommendation 6)

The Director of ICE should implement changes to the PER briefing documents to include information that communicates to Congress potential reprogramming and transfers as the need for them becomes apparent to ICE. (Recommendation 7)

The Director of ICE should implement changes to the PER briefing documents to include ICE's initial budget projections in addition to updated projections. (Recommendation 8)

The Director of ICE should develop and document a plan to address OBPP's staffing challenges and obtain ICE leadership's endorsement of

the plan. The plan could include the following elements: (1) strategies for acquiring and retaining staff, (2) OBPP's goals for improving its staffing, and (3) a description of how OBPP will track progress toward those goals. (Recommendation 9)

Agency Comments

We provided a draft of this report to DHS and OMB for review and comment. DHS provided written comments, which are reproduced in appendix I. DHS concurred with all nine of our recommendations and outlined plans for the department and ICE to address them. OMB did not comment on the recommendations. DHS and OMB also provided technical comments, which we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Homeland Security, the Acting Director of ICE, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-6806 or ArkinJ@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix II.



Jeff Arkin
Director, Strategic Issues

Appendix I: Comments from the Department of Homeland Security

U.S. Department of Homeland Security
Washington, DC 20528



**Homeland
Security**

April 30, 2024

Jeff Arkin
Director, Strategic Issues
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548-0001

Re: Management Response to Draft Report GAO-24-106550, "FINANCIAL MANAGEMENT: Additional Steps Needed to Improve ICE's Budget Projections and Execution"

Dear Mr. Arkin:

Thank you for the opportunity to comment on this draft report. The U.S. Department of Homeland Security (DHS, or the Department) appreciates the U.S. Government Accountability Office's (GAO) work in planning and conducting its review and issuing this report.

DHS leadership is pleased to note GAO's recognition that the Department and U.S. Immigration and Customs Enforcement (ICE) took steps to improve how ICE projects its resource needs and executes its budget, to include DHS instructing Components to implement a new system designed to check the accuracy of data in budget documents and ICE using a new methodology in fiscal year (FY) 2021 for projecting the costs to house detained noncitizens, and continuing to refine this methodology. GAO also acknowledged that ICE had to shift resources as its workload has changed in response to increased migration at the southwest border. DHS and ICE remain committed to creating performance-driven budgets for ICE that link resources with results and ensure mission needs are met for enforcing immigration laws and combatting transnational crime.

The draft report contained nine recommendations with which the Department concurs. Enclosed find our detailed response to each recommendation. DHS previously submitted technical comments addressing several accuracy, contextual, and other issues under a separate cover for GAO's consideration.

**Appendix I: Comments from the Department of
Homeland Security**

Again, thank you for the opportunity to review and comment on this draft report. Please feel free to contact me if you have any questions. We look forward to working with you again in the future.

Sincerely,

JIM H
CRUMPACKER

Digitally signed by JIM H
CRUMPACKER
Date: 2024.04.30 12:52:29 -04'00'

JIM H. CRUMPACKER
Director
Departmental GAO-OIG Liaison Office

Enclosure

**Enclosure: Management Response to Recommendations
Contained in GAO-24-106550**

GAO recommended that the Director of ICE:

Recommendation 1: Ensure that ICE PA&E [Program Analysis and Evaluation] periodically assesses ICE’s budget models.

Response: Concur. The ICE Office of Budget Performance and Planning (OBPP) reviews budget models upon request, and in January 2024 completed a review of an ICE program office budget model used in the development of requirements for the process for formulating the FY 2026 Resource Allocation. The OBPP PA&E Unit will standardize this process by creating a list of active budget models within the Office of the ICE Chief Financial Officer (OCFO) and other ICE program offices with budget functions. The process will consist of: (1) identifying an appropriate and achievable cadence for reviewing and providing recommendations on active models; (2) reviewing models for transparency, relevancy (i.e. whether the data is appropriate to answer model scope); and (3) other key factors such as developing recommendation templates. The process will also be incorporated into an ICE OBPP PA&E policy, as appropriate, to help ensure agency standardization. Estimated Completion Date (ECD): October 31, 2024.

GAO recommended that the Secretary of Homeland Security:

Recommendation 2: Ensure that DHS reviews ICE’s budget models in accordance with its policies.

Response: Concur. The DHS OCFO works with Components, including ICE, to review various models through the Validation, Verification, and Accreditation (VV&A) processes, which is led by the DHS OCFO PA&E Division. These processes provide independent review of quantitative models, including workforce requirements modeling efforts, to help maintain analytical standards across DHS.

It is important to note that ICE has a total of 16 models, nine of which are workforce requirements models and that workforce requirements models are subject to DHS Instruction 106-01-001, “Workforce Requirements Program,” dated December 2021, which requires all workforce requirements models to undergo the VV&A process every three years. Specifically, workforce requirements models require a certain amount of data and documentation be available to conduct a VV&A review, which new models may lack until sufficient data can be collected to quantify and validate employee workloads. Of ICE’s nine workforce requirements models, one completed VV&A on January 25, 2024, six more will be completed by September 30, 2024, and one is anticipated to

complete VV&A by September 30, 2025. The remaining model will need modifications before it can undergo VV&A, which will likely occur in FY 2026. DHS OCFO PA&E will continue to work with ICE to ensure appropriate compliance with the DHS Instruction 106-01-001. ECD: September 30, 2026.

GAO recommended that the Director of ICE:

Recommendation 3: Ensure that OBPP verifies that ICE program offices follow ICE’s policy to have spend plans in place at the beginning of the fiscal year.

Response: Concur. ICE OBPP will develop a process, and controls as appropriate, to ensure that ICE program offices follow ICE’s policy to have spend plans in place at the beginning of each FY. Once the process is finalized, the information will be communicated to ICE program offices with budget functions to ensure adherence at the beginning of FY 2025. ECD: August 30, 2024.

Recommendation 4: Clarify ICE’s policies and guidance on spend plan updates to specify under what conditions program office spend plans should be updated.

Response: Concur. On January 28, 2024, ICE OBPP established an internal Spend Plan working group to engage with mission support program office counterparts to streamline and standardize spend plan guidance, as well as clarify expectations, roles, and responsibilities. ICE OBPP is focused on standardizing the structure and processes regarding how program offices develop and execute their spend plans. Accordingly, OBPP is also defining clear criteria covering “supplemental,” “reprogramming,” and major variance shifts that would prompt a formal update process, as well as associated changes to ensure appropriate traceability and conditions under which program office spend plans should be updated. OBPP is currently in the process of finalizing its new formal guidance in preparation for FY 2025, while beginning to institutionalize preliminary guidance expectations for the remainder of FY 2024. ECD: September 30, 2024.

Recommendation 5: Ensure that OBPP verifies that ICE program offices follow ICE’s policy on updating spend plans.

Response: Concur. In addition to the actions previously noted in this management response letter to clarify ICE’s policies and guidance on spend plan updates to specify under what conditions program office spend plans should be updated, OBPP guidance on spend plans will include timelines for submissions and leadership reviews, and identify who in ICE program offices and the ICE OCFO will sign spend plans. ECD: September 30, 2024.

Recommendation 6: Ensure that OBPP verifies that the ICE-wide and program office spend plans are updated to be consistent with each other.

Response: Concur. In addition to the actions that will be taken to address Recommendation 4, OBPP guidance on spend plans will include criteria for updates and approval process. ECD: September 30, 2024.

Recommendation 7: Implement changes to the PER [Program Execution Review] briefing documents to include information that communicates to Congress potential reprogramming and transfers as the need for them becomes apparent to ICE.

Response: Concur. ICE OBPP met with Congressional staff the first quarter of FY 2024 to identify and prioritize the most important budgetary and financial information, and updated the PER, accordingly. Updates to the PER included organization of charts to show spend plan amounts as of the beginning of the year compared to current obligations, illustration of shortfalls, rate of operation charts for all Programs, Projects, and Activities, and detailed information on mission critical occupations. The most recent PER updates were approved by senior ICE leadership, the DHS Budget Division Director, and Office of Management and Budget (OMB) examiner for ICE and will be submitted to Congressional staff by April 30, 2024. ECD: May 31, 2024.

Recommendation 8: Implement changes to the PER briefing documents to include ICE's initial budget projections in addition to updated projections.

Response: Concur. As previously noted in this management response letter, the most recent PER updates were approved by senior ICE leadership, DHS Budget Division Director, and OMB examiner for ICE and will be submitted to Congressional staff by April 30, 2024. ECD: May 31, 2024.

Recommendation 9: Develop and document a plan to address OBPP's staffing challenges and obtain ICE leadership's endorsement of the plan. The plan could include the following elements: (1) strategies for acquiring and retaining staff, (2) OBPP's goals for improving its staffing, and (3) a description of how OBPP will track progress toward those goals.

Response: Concur. Recruiting and hiring is the top priority of ICE OCFO. Since November 2023, OCFO and other ICE senior leadership dedicated resources to the execution of a plan to hire and retain employees. For example, From November 2023 to April 2024, ICE's Office of Human Capital (OHC) dedicated a team of Human Resource Specialist subject matter experts to combat OCFO's then-vacancy rate of 22 percent. OCFO hired at a significantly higher rate because of the increased OHC support, but attrition remained a challenge and OCFO gaining 40, but also attriting 27 employees

**Appendix I: Comments from the Department of
Homeland Security**

for a current net gain of 13 staff. During the same period OBPP gained three and lost six employees for a net loss of three. Currently, OBPP's positions are 34 percent vacant.

In October 2023, ICE OCFO senior leadership also re-established procedures to identify the root causes driving attrition in OCFO, such as exit interviews. For key positions, OCFO will also consider establishing retention and recruitment incentives pursuant to Title 5 Code of Federal Regulations part 575,¹ and—for Budget Analyst positions—ICE OCFO will coordinate with OHC to request direct hire authority. ECD: April 30, 2025.

¹ <https://www.ecfr.gov/current/title-5/chapter-1/subchapter-B/part-575>

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

Jeff Arkin, (202) 512-6806, arkinj@gao.gov.

Staff Acknowledgments

In addition to the contact named above, Kathleen Padulchick (Assistant Director), Alexander Ray (Analyst-in-Charge), Amalia Konstas, Evan Leiter-Mason, Nicholas Ordieres, Robert Robinson, and Erik Shive made key contributions to this report. Caitlin Cusati, Rebecca Gambler, Kirk Kiestler, Taylor Matheson, Jonathan Meyer, and Clarette Yen also contributed.

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