



Homeland Security

JAN 09 2015

MEMORANDUM FOR: John Roth
Inspector General

Council of Inspectors General on Integrity and Efficiency

FROM: Chip Fulghum 
Chief Financial Officer

SUBJECT: Quarterly High-Dollar Overpayments Report
July to September 2014

Attached is the Department's Quarterly High-Dollar Overpayments Report for the period July to September 2014, as required by Section 3(f) of Executive Order 13520, *Reducing Improper Payments*. During this period, Components reported 26 high-dollar overpayments totaling \$905 thousand, of which \$798 thousand, or 88 percent, has been recovered as of September 30, 2014. This report also contains information on high-dollar overpayments reported in previous reports that remained uncollected as of the beginning of this reporting period. In addition, this report includes information that was inadvertently omitted in previous quarters' reports due to reporting delays.

A series of factors contributed to the lateness of this report, including the unexpected loss of the primary individual responsible for the report. Additional analysis was performed in order to assure consistency with past reporting. We are working to improve processes to transmit future reports on time.

This report supports the Department's commitment to fulfilling the Executive Order's goals of eliminating payment error in federal programs and increasing transparency. As responsible stewards of taxpayer dollars and reinforced by the tight budget environment, reducing improper payments remains a top priority for the Department. We continue to monitor programs and strengthen controls to reduce the instances of improper payments, take steps to mitigate systemic weaknesses, and address specific root causes.

This report will be made publicly available within 15 days.

Attachment

**Department of Homeland Security
High-Dollar Overpayments Report
for the Quarter Ending September 30, 2014**

Current Quarter Q4 FY14 Activity														
Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Actions Taken or Planned	Why the Overpayment Occurred And Actions to Prevent Reoccurrence	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Waived Amount or Documentation Received	Outstanding Balance
CBP	Entity	Germantown	MD	Office of Administration	The vendor returned the funds.	The Program Office identified a duplicate payment during a reconciliation of contract funding and contacted the vendor for a refund of the duplicate payment. The vendor billed for the same period of performance using two different invoice numbers and submitted both invoices for payment. The program office created two different receiving reports for two different contract line item number for the two different invoice numbers. Corrective Action Plan: The program office will continue to reconcile contract funding in an effort to avoid duplicate payments.	June 19, 2014	August 8, 2014	\$68,069.35	\$0.00	\$68,069.35	\$68,069.35	\$0.00	\$0.00
CBP	Entity	Woburn	MA	Office of Administration	The vendor returned the funds.	A lease payment was provided to the wrong vendor. Corrective Action Plan: CBP instructed the vendor to return the funds and will exercise more due diligence when setting up funds on an obligation to ensure payments are generated to the correct vendor.	July 11, 2014	July 16, 2014	\$25,096.25	\$0.00	\$25,096.25	\$25,096.25	\$0.00	\$0.00
CBP	Entity	Rancho Santa Margarita	CA	Office of Information and Technology and Office of Administration	The vendor returned the funds.	Vendor submitted two invoices for a partial order (138) and the program office entered receiving for the full order (300). The payment office entered one of the invoice numbers incorrectly and it was not caught upon review. Corrective Action Plan: The program office was advised that in the future to only enter receiving for the actual amount of quantity received into the accounting system to avoid future payments and / or duplicate payments. The proper invoice sequence process to avoid duplicate payments was also reviewed with the accounting staff,	June 27, 2014	July 7, 2014	\$289,662.00	\$0.00	\$289,662.00	\$289,662.00	\$0.00	\$0.00
CBP	Entity	Teaneck	NJ	Office of Administration	A collection letter was sent on September 29, 2014 requesting payment of the outstanding amount be made by October 28, 2014.	The vendor contacted CBP regarding funds received for a Lease when the payments could not be applied to their account. Research discovered that the lease expired March 31, 2012 but payments continued on a month to month status to the vendor of record. A notice to tenant to change the ownership of the leased property and a new Supplemental Lease Agreement (SLA) was not executed to change the vendor of record. Corrective Action Plan: The Program Office will work with the vendor to ensure a new lease is signed, an obligation is set up so future payments can be issued to the correct vendor. The vendor returned the funds to CBP less \$1,737.92 which was the amount taken by Treasury due to a non-CBP Federal debt owed by the vendor. CBP is conducting the collection action due process before turning over to the Treasury Offset Program.	July 1, 2014	July 2, 2014	\$45,744.06	\$0.00	\$45,744.06	\$44,006.14	\$0.00	\$1,737.92
FLETC	Individual	Glynco	GA	Human Capital Division	A debt has been created with the National Finance Center.	A probationary employee was removed for submitting incorrect information on her OF-306, in violation of 5 USC Chapter 31, Authority for Employment, Section 3110. An individual appointed, employed, promoted or advanced in violation of this section is not entitled to pay and money may not be paid from the Treasury as pay to an individual. Corrective Action Plan: To prevent reoccurrence additional training for HR staff regarding Merit System Principles and Prohibited Personnel Practice will be administered.	January 14, 2013 to March 26, 2014	April 4, 2014	\$36,545.84	\$0.00	\$36,545.84	\$0.00	\$0.00	\$36,545.84

Department of Homeland Security High-Dollar Overpayments Report for the Quarter Ending September 30, 2014

Current Quarter Q4 FY14 Activity

Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Actions Taken or Planned	Why the Overpayment Occurred And Actions to Prevent Reoccurrence	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Waived Amount or Documentation Received	Outstanding Balance
MGMT	Entity	Herndon	VA	ITSO ESD - Enterprise Service Division	The vendor returned the funds.	MGMT and NPPD are sharing contracts. The NPPD /OEC task was paid both by NPPD and MGMT. Corrective Action Plan: MGMT will use caution when approving invoices with two different programs responsible.	September 5, 2013	July 17, 2014	\$87,316.40	\$0.00	\$87,316.40	\$87,316.40	\$0.00	\$0.00
NPPD	Entity	LaPlata	MD	NPPD-IP-IA - Identification & Analysis	The vendor returned the funds.	The Program Office pulled the FileOnQ record from CertComplete and re-approved and created a new receiving ticket. The Finance Center did not pay attention to the history of the record and reissued payment. Corrective Action Plan: There will be additional training for staff to review records in more detail.	May 23, 2014	July 28, 2014	\$113,748.99	\$0.00	\$113,748.99	\$113,748.99	\$0.00	\$0.00
S&T	Entity	Boston	MA	Science & Technology	The vendor returned the funds.	At the time the duplicate payment was made, ICE Financial Payment Operations Center (FinOps) was under realignment. Therefore manual procedures were followed through the payment and certification process. Corrective Action Plan: FinOps is currently implementing the automated Payment Certification Interface System which guards against duplicate payments.	May 30, 2013	July 2, 2014	\$41,628.00	\$0.00	\$41,628.00	\$41,628.00	\$0.00	\$0.00
TSA	Entity	Seattle	WA	Finance Center	The vendor returned the funds.	Vendor submitted duplicate invoice via postal and electronic mail. Duplicate payment was made to the vendor. Corrective Action Plan: Additional controls in the approval process such as ACO checking payment history, prior invoices and payments, vendors, and similar amounts have been implemented into the ACO checklist as this should prevent future reoccurrence.	January 7, 2013	July 10, 2014	\$54,787.24	\$27,393.62	\$27,393.62	\$27,393.62	\$0.00	\$0.00
USCG	Individual	Washington	DC	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	May 15, 2014	September 23, 2014	\$7,834.17	\$0.00	\$7,834.17	\$0.00	\$0.00	\$7,834.17
USCG	Individual	Austin	TX	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	August 1, 2014	September 9, 2014	\$32,031.84	\$0.00	\$32,031.84	\$32,031.84	\$0.00	\$0.00
USCG	Individual	Pembroke Pines	FL	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	September 1, 2014	September 5, 2014	\$7,139.54	\$0.00	\$7,139.54	\$0.00	\$0.00	\$7,139.54
USCG	Individual	Los Angeles	CA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	September 1, 2014	September 3, 2014	\$5,542.98	\$0.00	\$5,542.98	\$5,542.98	\$0.00	\$0.00
USCG	Individual	Bellevue	WA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	September 1, 2014	September 3, 2014	\$5,928.22	\$0.00	\$5,928.22	\$5,928.22	\$0.00	\$0.00
USCG	Individual	Boston	MA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Overpayment due to payment of Basic Allowance Housing Child Support after data was received changing entitlement to Basic Allowance Housing Differential. Corrective Action Plan: The local Servicing Personnel Office has been notified by letter of the consequences of not entering changes into the system in a timely manner.	June 15, 2014	August 29, 2014	\$6,609.33	\$0.00	\$6,609.33	\$6,609.33	\$0.00	\$0.00

Department of Homeland Security High-Dollar Overpayments Report for the Quarter Ending September 30, 2014

Current Quarter Q4 FY14 Activity

Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Actions Taken or Planned	Why the Overpayment Occurred And Actions to Prevent Reoccurrence	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Waived Amount or Documentation Received	Outstanding Balance	
USCG	Individual	Washington	DC	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	August 1, 2014	August 20, 2014	\$36,393.42	\$0.00	\$36,393.42	\$0.00	\$0.00	\$36,393.42	
USCG	Individual	Layton	UT	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	August 1, 2014	August 8, 2014	\$14,283.60	\$0.00	\$14,283.60	\$14,283.60	\$0.00	\$0.00	
USCG	Individual	Bellevue	WA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	August 1, 2014	August 6, 2014	\$5,725.20	\$0.00	\$5,725.20	\$5,725.20	\$0.00	\$0.00	
USCG	Individual	Willow Street	PA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	August 1, 2014	August 4, 2014	\$6,768.67	\$0.00	\$6,768.67	\$6,768.67	\$0.00	\$0.00	
USCG	Individual	McLean	VA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	August 1, 2014	August 4, 2014	\$7,008.22	\$0.00	\$7,008.22	\$7,008.22	\$0.00	\$0.00	
USCG	Individual	Cape Cod	MA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Overpayment due to payment of Basic Allowance Housing Child Support after data was received changing entitlement to Basic Allowance Housing Differential. Corrective Action Plan: The local Servicing Personnel Office has been notified by letter of the consequences of not entering changes into the system in a timely manner.	June 15, 2014	August 1, 2014	\$5,281.35	\$0.00	\$5,281.35	\$0.00	\$0.00	\$5,281.35	
USCG	Individual	San Juan	Puerto Rico	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Overpayment due to payment of Basic Allowance Housing Child Support after data was received changing entitlement to Basic Allowance Housing Differential. Corrective Action Plan: The local Servicing Personnel Office has been notified by letter of the consequences of not entering changes into the system in a timely manner.	June 15, 2014	August 1, 2014	\$6,225.00	\$0.00	\$6,225.00	\$4,899.99	\$0.00	\$1,325.01	
USCG	Individual	Alameda	CA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Individual being investigated for fraud. He was collecting pay he wasn't entitled to. Corrective Action Plan: Member also is in the middle of non judicial punishment.	March 15, 2014	July 23, 2014	\$5,554.90	\$0.00	\$5,554.90	\$252.19	\$0.00	\$5,302.71	
USCG	Individual	Mountain View	CA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	July 1, 2014	July 15, 2014	\$6,068.25	\$0.00	\$6,068.25	\$0.00	\$0.00	\$6,068.25	
USCG	Individual	Chevy Chase	MD	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	July 1, 2014	July 9, 2014	\$6,112.47	\$0.00	\$6,112.47	\$6,112.47	\$0.00	\$0.00	
USCG	Individual	Yakima	WA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate.	Late notification of death of retiree. Corrective Action Plan: Instructions on how to report a retiree death are printed in the monthly retiree newsletter.	July 1, 2014	July 4, 2014	\$5,453.88	\$0.00	\$5,453.88	\$5,453.88	\$0.00	\$0.00	
									Total	\$932,559.17	\$27,393.62	\$905,165.55	\$797,537.34	\$0.00	\$107,628.21

Department of Homeland Security High-Dollar Overpayments Report for the Quarter Ending September 30, 2014

Prior Fiscal Years Overpayments Not Previously Reported.

Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Actions Taken or Planned	Why the Overpayment Occurred And Actions to Prevent Reoccurrence	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Waived Amount or Documentation Received	Outstanding Balance
CBP	Entity	Mclean	VA	OTIA, OA	OA after discussing these IPA agreements and allowable charges with the DHS General Counsel's Office informed the vendor of their improper charges. A 30 day demand letter was issued on 2/15/2011. The vendor issued an IPA refund check on 2/24/2011.	Erroneous payments for direct office supplies, overhead-off site, and G&A Pool on Intergovernmental Personnel Act (IPA) agreements. Corrective Action Plan: DHS Agencies before entering into IPA agreements need to read 5 USC and understand that only costs for salary, benefits, and travel are authorized to be reimbursed.	1/19/2011	2/15/2011	\$117,904.80	\$0.00	\$117,904.80	\$117,904.80	\$0.00	\$0.00
CBP	Entity	Washington	DC	Office of Training and Development, office of Administration	No collection action was required because they are affiliated and the Inn transferred the payment to the University. CBP will make the necessary corrections to the accounting records.	The Payment was issued to George Washington University Inn instead of the George Washington University. Corrective Action Plan: The CBP program office will provide work instructions on how to create a purchase order for other obligations which include how to select the appropriate vendor. OA accounting technicians will be reminded of the importance in verifying that the invoice matches the intended obligation.	4/1/2011	5/10/2011	\$42,526.61	\$0.00	\$42,526.61	\$0.00	\$42,526.61	\$0.00
CBP	Entity	Chicago	IL	Office of Administration	Vendor returned overpayment to the Department of the Treasury	Two different program offices that utilize the same vendor submitted two copies. One was the correct invoice billing for both offices for the full amount the other invoice was a supporting invoice breaking out charges due for that office only. These two invoices when paid together exceeded the amount of the invoice. Corrective Action Plan: Email was distributed to responsible parties along with the Contracting Officer instructing them to coordinate their acceptance and submission of invoices in the future.	11/1/2012	11/6/2012	\$730,818.31	\$609,732.68	\$121,085.63	\$121,085.63	\$0.00	\$0.00
CBP	Entity	San Diego	CA	Office of Administration	Vendor issued a check for the overpayment.	The program office paid using their fleet credit card then the Office of Administration paid it again by ACH when the vendor's invoice was submitted to the Conservation and Energy Branch for payment, too. Corrective Action Plan: The program office, and Conservation & Energy Branch personnel have been briefed on the proper payment procedures to be used for these type of purchases.	4/11/2013	6/4/2013	\$26,937.44	\$0.00	\$26,937.44	\$26,937.44	\$0.00	\$0.00
USCG	Entity	East Alton	IL	Commandant - General Contract Division (G-ACS-2)	Received Reimbursement Check in the amount of \$31,431.94 on 9/27/12. (Check # 1200147229, dated 9/8/12)	Invoices containing Federal Excise Tax were approved and paid. Corrective Action Plan: Payment process has been updated to include a review for tax prior to release of payment.	May 4, 2007 to December 27, 2007	9/7/2012	\$319,536.98	\$288,105.04	\$31,431.94	\$31,431.94	\$0.00	\$0.00
USCG	Entity	Brierly Hill, West Midlands	United Kingdom	PLMD-WMEC Surface Forces Logistics Command	A refund check was issued by the vendor on December 12, 2012 and credited back to the original line of accounting on January 3, 2013.	Invoice #037776 for \$80,281.80 dated 10/15/12 was received at FINCEN on 10/23/12 and was processed as a foreign payment on 12/04/12. A second invoice #8679/3, dated 10/15/12, was submitted and received at FINCEN on 11/23/12. This second invoice had only one line item for \$39,348.00 which had been billed for and paid on the first invoice. This second invoice was paid on 12/10/12, resulting in the overpayment. Corrective Action Plan: Supervisors are re-evaluating the payment process for checking the account balance of purchase orders using the Open Document File (ODF-ALL) report and the Paid Schedule Inquiry (PSF-1) report. Supervisors are also implementing additional internal controls into the technician's and ACO's checklists.	12/10/2012	12/11/2012	\$119,629.80	\$80,281.80	\$39,348.00	\$39,348.00	\$0.00	\$0.00
Total									\$1,357,353.94	\$978,119.52	\$379,234.42	\$336,707.81	\$42,526.61	\$0.00

Department of Homeland Security
Current Status of Outstanding High-Dollar Overpayments Previously Reported
for the Quarter Ending September 30, 2014

Debts Under Collection by DHS													
Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Action Taken or Planned	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Outstanding Balance	Days Outstanding
FEMA	ENTITY	Steeville, Randolph County	IL	Emergency Food & Shelter Program	OGC has determined that FEMA cannot implement collection actions on EFSP improper Payments. The servicing agent (United Way) will collect funds from Charitable Organization. The Servicing Agent will provide collection details by the 15th of each month. The Servicing Agent has reached out to the applicable Charitable Organizations and informed them that either they supply additional documentation to support their drawdowns or return the funds. If Charitable Organizations do not comply with the Servicing Agent's request, they will be denied any future funding from the Emergency Food and Shelter Program.	December 1, 2009	November 15, 2011	\$25,364.00	\$0.00	\$25,364.00	\$8,591.55	\$16,772.45	1050
FEMA	ENTITY	Mansfield, Richland County	OH	Emergency Food & Shelter Program	OGC has determined that FEMA cannot implement collection actions on EFSP improper Payments. The servicing agent (United Way) will collect funds from Charitable Organization. The Servicing Agent will provide collection details by the 15th of each month. The Servicing Agent has reached out to the applicable Charitable Organizations and informed them that either they supply additional documentation to support their drawdowns or return the funds. If Charitable Organizations do not comply with the Servicing Agent's request, they will be denied any future funding from the Emergency Food and Shelter Program.	November 23, 2009	November 15, 2011	\$26,837.50	\$11,137.50	\$15,700.00	\$0.00	\$15,700.00	1050
FEMA	ENTITY	Jacksonville, Duval County	FL	Emergency Food & Shelter Program	OGC has determined that FEMA cannot implement collection actions on EFSP improper Payments. The servicing agent (United Way) will collect funds from Charitable Organization. The Servicing Agent will provide collection details by the 15th of each month. The Servicing Agent has reached out to the applicable Charitable Organizations and informed them that either they supply additional documentation to support their drawdowns or return the funds. If Charitable Organizations do not comply with the Servicing Agent's request, they will be denied any future funding from the Emergency Food and Shelter Program.	May 18, 2009	November 15, 2011	\$27,830.00	\$15,782.74	\$12,047.26	\$0.00	\$12,047.26	1050
FEMA	ENTITY	Sylcauga, Talladega County	AL	Emergency Food & Shelter Program	OGC has determined that FEMA cannot implement collection actions on EFSP improper Payments. The servicing agent (United Way) will collect funds from Charitable Organization. The Servicing Agent will provide collection details by the 15th of each month. The Servicing Agent has reached out to the applicable Charitable Organizations and informed them that either they supply additional documentation to support their drawdowns or return the funds. If Charitable Organizations do not comply with the Servicing Agent's request, they will be denied any future funding from the Emergency Food and Shelter Program.	October 28, 2009	November 15, 2011	\$52,549.00	\$0.00	\$52,549.00	\$0.00	\$52,549.00	1050
FEMA	ENTITY	Englewood, Bergen County	NJ	Emergency Food & Shelter Program	OGC has determined that FEMA cannot implement collection actions on EFSP improper Payments. The servicing agent (United Way) will collect funds from Charitable Organization. The Servicing Agent will provide collection details by the 15th of each month. The Servicing Agent has reached out to the applicable Charitable Organizations and informed them that either they supply additional documentation to support their drawdowns or return the funds. If Charitable Organizations do not comply with the Servicing Agent's request, they will be denied any future funding from the Emergency Food and Shelter Program.	October 7, 2009	November 15, 2011	\$178,890.00	\$118,489.40	\$60,400.60	\$0.00	\$60,400.60	1050

Department of Homeland Security
Current Status of Outstanding High-Dollar Overpayments Previously Reported
for the Quarter Ending September 30, 2014

Debts Under Collection by DHS													
Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Action Taken or Planned	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Outstanding Balance	Days Outstanding
USCG	Individual	St. Johns	FL	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate	March 1, 2014	May 15, 2014	\$18,420.83	\$0.00	\$18,420.83	\$274.25	\$18,146.58	138
USCG	Individual	Orange	CA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate	March 1, 2014	May 1, 2014	\$7,784.04	\$0.00	\$7,784.04	\$709.54	\$7,074.50	152
USCG	Individual	Santa Rita	Guam	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay Office	Payroll deduction at maximum rate	March 14, 2014	April 1, 2014	\$7,801.55	\$0.00	\$7,801.55	\$1,877.42	\$5,924.13	182
USCG	Individual	New London	CT	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	October 15, 2013 to December 1, 2013	March 1, 2014	\$6,100.00	\$0.00	\$6,100.00	\$3,171.65	\$2,928.35	213
USCG	Individual	Baltimore	MD	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	June 1, 2008 to October 1, 2013	December 4, 2013	\$12,307.00	\$0.00	\$12,307.00	\$1,526.62	\$10,780.38	300
USCG	Individual	Cheasapeake	VA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	April 01, 2009 to August 15, 2009	December 3, 2013	\$5,685.13	\$0.00	\$5,685.13	\$1,312.96	\$4,372.17	301
USCG	Individual	Portland	OR	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	October 15, 2013	December 1, 2013	\$5,511.75	\$0.00	\$5,511.75	\$2,290.26	\$3,221.49	303
USCG	Individual	Honolulu	HI	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	August 15, 2013	October 1, 2013	\$5,318.99	\$0.00	\$5,318.99	\$504.22	\$4,814.77	364
USCG	Individual	Punte Gorta	FL	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	August 15, 2013	September 18, 2013	\$13,169.60	\$0.00	\$13,169.60	\$8,779.22	\$4,390.38	377
USCG	Individual	New Orleans	LA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	July 1, 2013 - Aug 31, 2013	September 1, 2013	\$7,137.97	\$0.00	\$7,137.97	\$2,319.98	\$4,817.99	394

Department of Homeland Security
Current Status of Outstanding High-Dollar Overpayments Previously Reported
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Debts Under Collection by DHS													
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USCG	Individual	Seward	AK	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	May 15, 2013 - June 30, 2013	August 1, 2013	\$7,059.49	\$1,868.85	\$5,190.64	\$2,924.93	\$2,265.71	425
USCG	Individual	San Juan	PR	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	Jan 1, 2013 - May 31, 2013	July 1, 2013	\$16,607.00	\$0.00	\$16,607.00	\$11,003.04	\$5,603.96	456
USCG	Individual	San Francisco	CA	Coast Guard Pay & Personnel Center	Payroll deduction at maximum rate.	April 15, 2013	April 30, 2013	\$5,923.50	\$0.00	\$5,923.50	\$1,487.18	\$4,436.32	518
USCG	Individual	Nashville	TN	Coast Guard Pay & Personnel Center	Payroll deduction at maximum rate.	March 14, 2013	April 25, 2013	\$9,195.67	\$0.00	\$9,195.67	\$4,145.76	\$5,049.91	523
USCG	Individual	New York	NY	Coast Guard Pay & Personnel Center	Payroll deduction at maximum rate.	September 30, 2011	April 8, 2013	\$10,893.70	\$0.00	\$10,893.70	\$819.33	\$10,074.37	540
USCG	Individual	Pensacola	FL	Coast Guard Pay & Personnel Center	Payroll deduction at maximum rate.	February 1, 2013	April 5, 2013	\$5,032.26	\$0.00	\$5,032.26	\$4,157.28	\$874.98	543
USCG	Individual	Astoria	OR	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	November 1, 2012	November 1, 2012	\$12,085.12	\$0.00	\$12,085.12	\$10,838.22	\$1,246.90	698
USCG	Individual	Los Angeles	CA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	July 31, 2012	August 31, 2012	\$7,715.68	\$0.00	\$7,715.68	\$4,910.20	\$2,805.48	760
USCG	Individual	Washington	DC	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate.	December 30, 2011	February 23, 2012	\$9,280.24	\$0.00	\$9,280.24	\$4,167.16	\$5,113.08	950
USCG	Individual	New Orleans	LA	CG-84, Office of Financial Policy and Systems	Payroll deduction at maximum rate.	October 1, 2011	November 25, 2011	\$7,135.16	\$0.00	\$7,135.16	\$1,679.66	\$5,455.50	1040
USCG	Individual	Seattle	WA	CG-84, Office of Financial Policy and Systems	Payroll deduction at maximum rate.	November 1, 2008	June 15, 2011	\$8,903.21	\$1,051.71	\$7,851.50	\$6,329.02	\$1,522.48	1203
Total								\$500,538.39	\$148,330.20	\$352,208.19	\$83,819.45	\$268,388.74	

Department of Homeland Security
Current Status of Outstanding High-Dollar Overpayments Previously Reported
for the Quarter Ending September 30, 2014

Debts Cleared or Collected by DHS														
Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Action Taken To Recoup Overpayment	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Waived Amount or Documentation Received	Outstanding Balance	
TSA	Entity	Arlington	VA	Vendor/TSA	Refund request letter sent to vendor on June 30, 2014. The requested refund was received on 7/24/14 and posted on 7/29/14.	June 18, 2014	June 27, 2014	\$684,561.60	\$240,948.68	\$443,612.92	\$443,612.92	\$0.00	\$0.00	
TSA	Entity	Denver	CO	Vendor/TSA	Refund request letter sent to vendor on June 27, 2014. The requested refund was received on 7/24/14 and posted on 7/29/14.	June 19, 2014	June 24, 2014	\$100,064.59	\$0.00	\$100,064.59	\$100,064.59	\$0.00	\$0.00	
USCG	Individual	Bellvue	WA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate	May 1, 2014	May 2, 2014	\$5,798.12	\$0.00	\$5,798.12	\$5,798.12	\$0.00	\$0.00	
USCG	Individual	Henderson	NV	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate	April 1, 2014	April 7, 2014	\$5,691.60	\$0.00	\$5,691.60	\$5,691.60	\$0.00	\$0.00	
USCG	Individual	Japan	Japan	Pay & Personnel Center	Payroll deduction at maximum rate.	July 1, 2012 to September 30, 2012	November 28, 2012	\$8,160.98	\$0.00	\$8,160.98	\$8,160.98	\$0.00	\$0.00	
USSS	Individual	Washington	DC	Payroll	Employee was deemed liable for \$4,670.56. \$4,670.56 was waived by the CFO's office. \$84.28 was adjusted to prior quarter reporting. Employee has repaid \$2,724.02 through Payroll Deduction. Employee repaid the balance of \$1,946.54 on July 8, 2014 with a personal check.	September 1, 2007	February 7, 2014	\$9,425.40	\$0.00	\$9,425.40	\$4,670.56	\$4,754.84	\$0.00	
								Total	\$813,702.29	\$240,948.68	\$572,753.61	\$567,998.77	\$4,754.84	\$0.00

**Department of Homeland Security
Current Status of Outstanding High-Dollar Overpayments Previously Reported
for the Quarter Ending September 30, 2014**

Debts Sent to Treasury Offset Program for Collection														
Component	Recipient Type (Entity or Individual)	City	State	Program(s) Responsible	Recovery Action Taken or Planned	Payment Date	High \$ Overpayment Date Identified	Amount Paid	Correct Amount	Overpayment Amount	Recovered Amount	Outstanding Balance	Days Outstanding	
FEMA	Entity	US Virgin Islands	US Virgin Islands	Port Security Grant Program	Recoupment package sent to the Entity. Debt later sent to the Treasury Offset Program for collection.	November 11, 2008	September 30, 2010	\$19,239.54	\$0.00	\$19,239.54	\$0.00	\$19,239.54	1461	
USCG	Individual	Boston	MA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate. Service member has separated from the USCG.	October 1, 2013 to December 15, 2013	February 1, 2014	\$5,624.58	\$0.00	\$5,624.58	\$779.88	\$4,844.70	241	
USCG	Individual	Rochester	NY	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate. Service member has separated from the USCG.	November 15, 2013	January 2, 2014	\$6,779.56	\$0.00	\$6,779.56	\$1,143.98	\$5,635.58	271	
USCG	Individual	Portsmouth	VA	Coast Guard Pay & Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate. Service member has separated from the USCG.	April 1, 2011 to June 15, 2013	December 10, 2013	\$51,074.15	\$0.00	\$51,074.15	\$824.99	\$50,249.16	294	
USCG	Individual	Santa Rosa	CA	Coast Guard Pay and Personnel Center - Military Active & Reserve Pay	Payroll deduction at maximum rate. Service member has separated from the USCG.	July 31, 2012	September 26, 2012	\$29,842.78	\$0.00	\$29,842.78	\$17,344.86	\$12,497.92	734	
								Total	\$112,560.61	\$0.00	\$112,560.61	\$20,093.71	\$92,466.90	