MEMORANDUM FOR:  John Roth  
Inspector General

Mark Jones  
Council of Inspectors General on Integrity and Efficiency

FROM:  Stacy Marcott  
Chief Financial Officer (Acting)

SUBJECT:  Quarterly High-Dollar Overpayments Report  
January to March 2017

Attached is the Department’s Quarterly High-Dollar Overpayments Report, as required by Section 3(f) of Executive Order 13520, Reducing Improper Payments. During this period, Components reported 19 high-dollar overpayments totaling $17.4 million, 15 overpayments were resolved totaling $16.9 million, and four overpayments are still outstanding totaling $473 thousand as of March 31, 2017. This report also contains information on high-dollar overpayments reported in previous reports that remain uncollected as of this reporting period.

The Department is committed to eliminating payment error in federal programs and increasing transparency. As responsible stewards of taxpayer dollars, reducing improper payments remains a top priority. 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.

Attachments
ICE

State: CA

Category: FEMA Entity San Francisco

Recipient Type: Grant

Recipient Name: San Francisco

Problem:
- FEMA Entity San Francisco Grant
- Vendor was properly paid for work performed; improper payment status resulted from documentation issue not an actual high dollar overpayment. FEMA Procurement Office provided additional documentation to resolve the improper transaction.

Problem:
- FEMA Entity San Francisco
- The project work sheet data, transaction details, or work orders were not matched with the paperwork provided. The program office conducted training and verify financial data. Supporting documentation was reviewed and verified during the close out process.

Problem:
- FEMA Entity San Francisco
- Every year the program office conducts training and sends out guidance about documentation retention. The program relays to grantees about documentation retention as a part of their overall guidance. The program relays to grantees audit and control the close out process.

Problem:
- FEMA Entity San Francisco
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<table>
<thead>
<tr>
<th>Component</th>
<th>Responsible Type</th>
<th>City</th>
<th>State</th>
<th>Program(s)</th>
<th>Cause of Overpayment Category</th>
<th>Why the Overpayment Occurred And Actions to Prevent Recurrence</th>
<th>Payment Date</th>
<th>Recouped Date</th>
<th>Overpayment Amount Paid</th>
<th>Payment Amount Recovered</th>
<th>Amount Waived or Documentation Received</th>
<th>Days taken to Recoup Overpayment</th>
<th>Outstanding Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEMA</td>
<td>Entity Atlanta GA</td>
<td>Vendor Payment N/A</td>
<td>Insufficient Documentation</td>
<td>FEMA provided additional documentation to resolve the improper transaction.</td>
<td>May 6, 2015</td>
<td>December 31, 2016</td>
<td>January 31, 2017</td>
<td>$378,219.00</td>
<td>$0.00</td>
<td>$378,219.00</td>
<td>$0.00</td>
<td>$378,219.00</td>
<td>60</td>
</tr>
<tr>
<td>FEMA</td>
<td>Entity Joplin MO</td>
<td>Public Assistance N/A</td>
<td>Insufficient Documentation</td>
<td>Grantee was paid based on invoices provided. Improper payment resulted from timing of extension request approvals for period of performance. Paperwork to extend the period of performance was submitted.</td>
<td>March 23, 2015</td>
<td>December 31, 2016</td>
<td>January 31, 2017</td>
<td>$13,509,901.69</td>
<td>$6,183,375.12</td>
<td>$7,326,526.57</td>
<td>$0.00</td>
<td>$7,326,526.57</td>
<td>60</td>
</tr>
<tr>
<td>FEMA</td>
<td>Entity Seattle WA</td>
<td>Port Security Grant Program N/A</td>
<td>Insufficient Documentation</td>
<td>Grantee reported all proper documents and returned excess funds back to FEMA. This transaction should have been deemed proper. Excess funds were submitted in a timely manner.</td>
<td>February 2, 2015</td>
<td>December 31, 2016</td>
<td>January 31, 2017</td>
<td>$120,000.00</td>
<td>$0.00</td>
<td>$120,000.00</td>
<td>$0.00</td>
<td>$120,000.00</td>
<td>60</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
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<td></td>
<td>$44,745,376.60</td>
<td>$26,685,529.20</td>
<td>$18,059,847.40</td>
<td>$588,026.46</td>
<td>$16,901,460.78</td>
<td>60</td>
<td>$17,587,880.72</td>
</tr>
</tbody>
</table>

Department of Homeland Security
High-Dollar Overpayments Report
for the Current Quarter Ending March 31, 2017

Current Quarter Activity
<table>
<thead>
<tr>
<th>Component</th>
<th>Recipient Type (Entity or Individual)</th>
<th>City</th>
<th>State</th>
<th>Program(s) Responsible</th>
<th>Recovery Action Taken or Planned</th>
<th>Payment Date</th>
<th>High Dollar Overpayment Date Identified</th>
<th>Amount Paid</th>
<th>Correct Amount</th>
<th>Overpayment Amount</th>
<th>Recovered Amount</th>
<th>Amount waived or determined to be uncollectable</th>
<th>Outstanding Balance</th>
<th>Days Outstanding</th>
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</table>

Department of Homeland Security
High-Dollar Overpayments Report
for the Quarter Ending March 31, 2017

Debts Under Collection by DHS
### Department of Homeland Security
#### High-Dollar Overpayments Report
for the Quarter Ending March 31, 2017

<table>
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<th>Recipient Type (Entity or Individual)</th>
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<th>State</th>
<th>Program(s) Responsible</th>
<th>Recovery Action Taken or Planned</th>
<th>Payment Date</th>
<th>High $ Overpayment Date Identified</th>
<th>Amount Paid</th>
<th>Correct Amount</th>
<th>Overpayment Amount</th>
<th>Recovered Amount</th>
<th>Outstanding Balance</th>
<th>Days Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>FEMA</td>
<td>Entity</td>
<td>U.S. Virgin Islands</td>
<td>U.S. Virgin Islands</td>
<td>Port Security Grant Program</td>
<td>Recoupment package sent to Entity. Debt later sent to the Treasury Offset Program for collection.</td>
<td>November 11, 2008</td>
<td>September 30, 2010</td>
<td>$19,239.54</td>
<td>$0.00</td>
<td>$19,239.54</td>
<td>$0.00</td>
<td>$19,239.54</td>
<td>2374</td>
</tr>
</tbody>
</table>

**Total**  
$19,239.54 | $0.00 | $19,239.54 | $0.00 | $19,239.54 | 2374 |
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<tr>
<th>Component</th>
<th>Recipient Type (Entity or Individual)</th>
<th>City</th>
<th>State</th>
<th>Program(s) Responsible</th>
<th>Recovery Action Taken To Recoup Overpayment</th>
<th>Payment Date</th>
<th>High 3 Overpayment Date Identified</th>
<th>Date Overpayment Recouped</th>
<th>Amount Paid</th>
<th>Correct Amount</th>
<th>Overpayment Amount</th>
<th>Recovered Amount</th>
<th>Waived Amount or Documentation Received</th>
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Department of Homeland Security
High-Dollar Overpayments Report
for the Quarter Ending March 31, 2017

Debts Cleared or Collected by Component