



January 21, 2026

The Honorable Ted Cruz
Chairman
The Honorable Maria Cantwell
Ranking Member
Committee on Commerce, Science, and Transportation
United States Senate

The Honorable Sam Graves
Chairman
The Honorable Rick Larsen
Ranking Member
Committee on Transportation and Infrastructure
House of Representatives

Coast Guard: Inspector General Oversight of the Coast Guard and Other Military Services

The U.S. Coast Guard is the only military service that is a component of the Department of Homeland Security (DHS) rather than the Department of Defense (DOD).¹ Thus, the operations and oversight of the Coast Guard are established separately from those of the other military services. The DHS Office of Inspector General (OIG) oversight responsibility covers the Coast Guard in addition to other DHS components.² The DHS OIG is the main oversight body for around 50,000 Coast Guard personnel in addition to about 200,000 other DHS employees.

The other military services—the Air Force, Army, Marine Corps, Navy, and Space Force—are DOD components. As such, DOD OIG's oversight covers each of these military services, as well as other DOD components and offices. In addition, each military service—except the Space Force—has its own dedicated service-level OIG.³ Further, subordinate command-level

¹The Coast Guard is a component of DHS but can be transferred to operate as a service within the Department of the Navy under certain circumstances. 14 U.S.C. § 103.

²The Inspector General Act of 1978, as amended, establishes OIGs as well as inspectors general within such OIGs and lays out duties and responsibilities for each inspector general within its OIG. Pub. L. No. 95-452, §§ 2-4, 92 Stat. 1101, 1101-03 (codified as amended at 5 U.S.C. §§ 402(a)(1) (establishing OIGs), 403 (establishing inspectors general to head the OIGs), 404(a) (providing responsibilities and duties for each inspector general within their OIG)). For the purposes of this report, we use the term OIG to encompass both the OIG and the inspector general acting within the OIG.

³The Space Force is organized under the Department of the Air Force, and the Air Force OIG oversees the Space Force. National Defense Authorization Act for Fiscal Year 2020, Pub. L. No. 116-92, div. A, tit. IX, subtit. D, § 952(b)(4), 133 Stat. 1198, 1562 (2019) (codified as amended at 10 U.S.C. § 9081(a)); William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021, Pub. L. No. 116-283, div. A, tit. IX, subtit. C, § 923(b)(4),

inspectors general oversee over 390 commands across the five services. Collectively, these three levels of inspectors general help to ensure accountability for DOD's almost 3 million military and civilian personnel. There is no comparable military service or command-level OIG within the Coast Guard.⁴

The James M. Inhofe National Defense Authorization Act for Fiscal Year 2023 includes a provision for GAO to compare the DHS OIG's oversight structure for the Coast Guard to the DOD and the military service OIGs' oversight structure for other military services.⁵

To compare oversight structures, we analyzed data and reviewed statutes, policies, and procedures for OIGs at DHS, DOD, and each military service. Specifically, we analyzed data on issued reports, hotline complaints, completed investigations, personnel, and budgets. To assess the reliability of these data, we performed manual reviews for obvious errors in accuracy and completeness. When our manual reviews of the data identified potential concerns, such as missing data or potential data entry errors, we consulted with various OIG officials and made corrections to the data, as needed, based on information officials provided. We also reviewed written responses from the various OIGs to understand any known data limitations. After taking these steps, we determined that the data were sufficiently reliable to describe general differences between the various OIGs activities, staffing, and budget.

We also reviewed policies and procedures for oversight activities, including audits, inspections, evaluations, and investigations. Further, we spoke to officials in each OIG to ensure appropriate understanding of roles and responsibilities, particularly the structural relationship between DOD and the various military service and command-level OIGs. In our comparison, we examined the

134 Stat. 3388, 3808-09 (codified as amended at 10 U.S.C. § 9020(a)). The Goldwater-Nichols Department of Defense Reorganization Act of 1986 established OIGs for certain military services within the Department of Defense—Army, Navy, and Air Force. Pub. L. No. 99-433, tit. V, sec. 501(a)(5), (a)(7), §§ 3014(b)(5), 3020, sec. 511(c)(4), § 5014(b)(5), sec. 521(a)(3), (5), §§ 8014(b)(4), 8020, 100 Stat. 992, 1036, 1038, 1045, 1057, 1059 (codified as amended at 10 U.S.C. §§ 7020, 8020, 9020). The law was enacted to address structural issues within DOD. See S. Rep. No. 99-280 (1986).

⁴The Goldwater-Nichols Department of Defense Reorganization Act of 1986 does not apply to the Coast Guard, which was a component of the Department of Transportation beginning in 1967 until the Homeland Security Act of 2002 transferred the Coast Guard to DHS. See Pub. L. No. 107-296, tit. XVII, § 1704(a), 116 Stat. 2135, 2314; see also 14 U.S.C. § 103(a). Coast Guard was effectively transferred to DHS on March 1, 2003. There has been no similar statute to establish a comparable military service OIG within the Coast Guard.

⁵Pub. L. No. 117-263, div. K, tit. CXII, subtit. G, § 11271, 136 Stat. 2395, 4065 (2022). This provision also called for GAO to assess the oversight of the Coast Guard activities. We will issue a separate report in January 2026 that examines (1) the extent to which DHS OIG has processes in place to ensure timely and effective oversight of Coast Guard activities and (2) the number and types of investigations the Coast Guard Investigative Service and DHS OIG conduct and the extent to which they coordinate.

following OIG attributes: operational independence, staffing and budget levels, and oversight activities.

We conducted this performance audit from June 2025 to January 2026 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.

OIGs Differ in Their Level of Operational Independence

DHS and DOD OIGs both operate independently of their respective departments. They are authorized by the Inspector General Act of 1978, as amended, which provides specific protections for OIG independence, such as directing their own oversight work, and having their own budget and staffing authority.⁶ While DHS and DOD Inspectors General report to their respective departmental secretary, the secretaries generally cannot prevent or prohibit OIG oversight activity, with some exceptions.⁷

In contrast, military service and command-level inspectors general within the military services do not have the same statutory independence provisions. Three of the military service OIGs—Air Force, Army, and Navy—were established under Title 10 of the U.S. Code, and the Marine Corps OIG and command-level inspectors general were established administratively.⁸ Military service OIGs report directly to their respective service leadership, which may direct their oversight activities.⁹ Additionally, military service OIGs do not have their own budget and

⁶See Pub. L. No. 95-452, 92 Stat. 1101 (codified as amended at 5 U.S.C. ch. 4).

⁷5 U.S.C. § 403(a) (providing that the head of a department cannot prevent or prohibit the Inspector General from audit or investigation activities); 5 U.S.C. §§ 417(a)(1) (providing that the DHS OIG shall be under the direction and supervision of the DHS Secretary for certain DHS audits, investigations, and issuance of subpoenas requiring access to sensitive information such as intelligence, counterintelligence, counterterrorism matters, and ongoing criminal investigations or proceedings, among others). (a)(2) (providing that the DHS Secretary may prohibit the DHS Inspector General from carrying out or completing an audit or investigation if the DHS Secretary determines that such prohibition is necessary to prevent disclosure of certain sensitive information, preserve national security, or prevent significant impairment to U.S. interests). (b)(1) (providing that the DOD OIG shall be under the direction and supervision of the DOD Secretary for certain DOD audits, investigations, and issuance of subpoenas requiring access to information such as sensitive operational plans, intelligence matter, and counterintelligence matters, among others). (b)(2) (providing that the DOD Secretary may prohibit the DOD Inspector General from initiating, carrying out, or completing an audit or investigation if the DOD Secretary determines that such prohibition is necessary to preserve U.S. national security interests).

⁸See 10 U.S.C. §§ 7020 (Army), 8020 (Navy), 9020 (Air Force).

⁹10 U.S.C. §§ 7020(b), (e) (Army), 8020(b) (Navy), 9020(b), (e) (Air Force).

staffing authority. Similarly, command-level inspectors general report to their service commanders who may direct their oversight activities and set their budget and staffing levels.

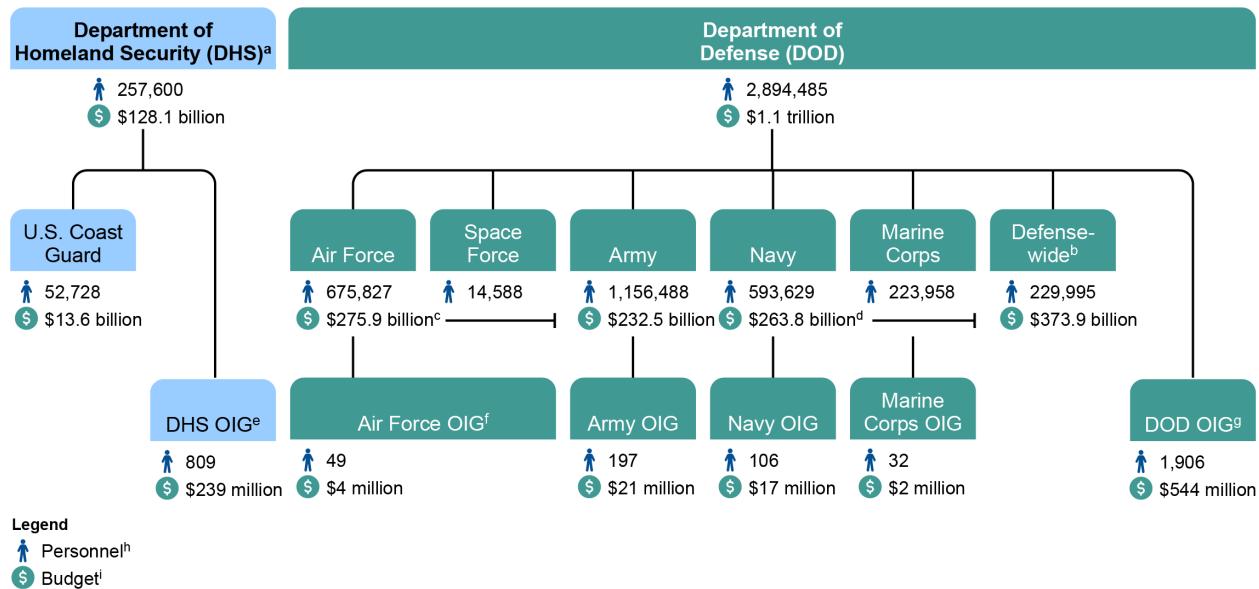
In September 2022, we reported that although military service inspectors general and command-level inspectors general for the Navy have the authority to initiate an investigation without approval from service leadership, command-level inspectors general of the Air Force, Army, and Marine Corps did not have policies that provided reasonable assurance that administrative investigations are independent.¹⁰ We recommended that the Air Force, Army, and Marine Corps revise established policies to require that if a command-level inspector general is denied the approval to investigate by service leadership, the command-level inspector general should refer the complaint to the respective service Inspector General for appropriate action. As of July 2025, the Air Force and Marine Corps had revised their policies accordingly, but DOD had not provided us with an update on the status of the Army's efforts to address the recommendation.

Staffing and Budget Levels Vary Among the Departments and their Respective OIGs

We examined the various OIGs and the departments they oversee and found that they vary in personnel and budget size. DOD OIG has more personnel and a larger budget than DHS OIG, as shown in figure 1. Further, fiscal year 2024 data show that DOD OIG and the service OIGs have over twice the budget and personnel as the DHS OIG but oversee a department that is 11 times larger than DHS.

¹⁰GAO, *Military Inspectors General: Opportunities Exist to Strengthen Processes for Administrative Investigations and Training*, GAO-22-105316 (Washington, D.C.: Sept. 28, 2022).

Figure 1: Personnel and Budget Authority of the Department of Homeland Security (DHS), Department of Defense (DOD), and Respective Offices of Inspector General (OIG), Fiscal Year 2024



Source: GAO analysis of DHS, DOD, and Office of Management and Budget (OMB) data. | GAO-26-108639

Note: The budget information is rounded as of fiscal year 2024—the most recent information available from the Office of Management and Budget. The OIG budgets are part of the total budgets for the corresponding department or service. Military service OIGs' budget and personnel information does not include command-level inspectors general.

^aThese numbers include the total number of onboard personnel and budget for all DHS components and offices.

^bDefense-wide includes personnel and budget information for DOD organizations outside of the military services—for example, the Office of the Secretary of Defense and defense agencies, among others.

^cThis number includes the Air Force and Space Force budgets.

^dThis number includes the Navy and Marine Corps budgets

^eThese numbers include DHS OIG's total number of onboard personnel and budget to oversee the entire department, of which the Coast Guard is one component.

^fThe Space Force is currently organized under the Department of the Air Force and is, therefore, under the Department of the Air Force OIG's purview.

^gDOD OIG covers all of DOD, including the military departments.

^hDOD Personnel includes the “end strength”—the number of active-duty, military service academy cadets, Selected Reserve, and National Guard personnel—as well as civilian personnel for DOD and the military services on the last day of fiscal year 2024. The civilian personnel data for the Defense-wide, Air Force, and Space Force are estimates from DOD. DHS personnel include the total number of enacted positions for fiscal year 2024.

ⁱBudget numbers for DHS and DOD reflects the total budget authority as reported by the Office of Management and Budget in the 2026 President's Budget Appendix. See Office of Management and Budget, *Technical Supplement to the 2026 Budget*, Appendix and Department of Defense Appendix (Washington, D.C.). Total budget authority does not include all budgetary resources, such as carryover funds from a prior fiscal year. See Office of Management and Budget, Circular No. A-11: *Preparation Submission, and Execution of the Budget* (Washington, D.C.: July 25, 2024). Each military service OIG budget information reflects the total budget authority as reported by the service OIGs. Military service OIGs reported budget information to GAO, as it is publicly reported as part of each military service's budget.

OIGs Conduct Different Types of Oversight Activities

There are generally three types of OIG oversight activities, each of which follows different professional standards:¹¹

Audits. GAO's *Government Auditing Standards* (Yellow Book) applies to audits.¹²

Inspections and Evaluations. The Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation* (Blue Book) applies to other projects for which OIGs may have different terms, including inspection, evaluation, and review.¹³

Investigations. OIGs may conduct investigations incorporating the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Investigations* or other approaches, depending on the type of investigation. According to the *Quality Standards for Investigations*, they are sufficiently broad to accommodate criminal and administrative investigations. Other standards could include workplace standards of conduct for an administrative investigation or relevant criminal codes for a criminal investigation.

Whereas DHS OIG conducts three types of oversight activities for DHS, these same activities are divided among DOD OIG and the military service OIGs.¹⁴ Specifically:

¹¹See 5 U.S.C. §§ 404 (establishing OIG responsibility to conduct, supervise, and coordinate audits and inspections), 405(b)(6), (8), (9) (requiring semiannual reports to Congress to include information on audits, inspections and evaluations, and investigations).

¹²GAO's *Government Auditing Standards* provides a framework for conducting high-quality audits with competence, integrity, objectivity, and independence. The 2018 revision of the standards is effective for financial audits, attestation engagements, and reviews of financial statements for periods ending on or after June 30, 2020, and for performance audits beginning on or after July 1, 2019. GAO, *Government Auditing Standards: 2018 Revision Technical Update April 2021*, [GAO-21-368G](#) (Washington, D.C.: Apr. 14, 2021). The standards were updated in February 2024, and the 2024 revision of the standards is effective for financial audits, attestation engagements, and reviews of financial statements for periods beginning on or after December 15, 2025, and for performance audits beginning on or after December 15, 2025. GAO, *Government Auditing Standards: 2024 Revision*, [GAO-24-106786](#) (Washington, D.C.: Feb. 1, 2024).

¹³According to officials from the Council of Inspectors General on Integrity and Efficiency, OIGs may alternatively conduct inspections and evaluations in accordance with other appropriate professional standards, including OIG policy or other internal standards that describe the specific steps under which the work was planned and completed. Since terminology varies, we will refer to this type of work as inspections and evaluations to align with the title of the associated standards.

¹⁴Compare 5 U.S.C. §§ 404(a)(1) (providing authority to department-level OIGs to conduct audits), 408(b)(1), (c) (providing authority to DOD OIG to conduct audits), 417(a)(1), (c) (providing authority to DHS OIG to conduct audits) with 10 U.S.C. §§ 7014(c)(1)(E) (dividing audit authorities from inspector general authorities in the Office of the Secretary of the Army), 7020(c) (providing authority to Army OIG to conduct inspections and investigations),

Audits. DHS OIG and DOD OIG conduct audits, however, military service OIGs do not. Rather, military service audit agencies, such as the Army Audit Agency, that are separate from the service OIGs conduct audits.¹⁵

Inspections and Evaluations. DHS OIG, DOD OIG, and three out of four military service OIGs conduct inspections and evaluations according to the Blue Book. The Army OIG uses its own policies rather than the Blue Book standards to conduct inspections. Within the general category of inspections and evaluations, the types of work vary among the different OIGs. For example, officials from DHS OIG and the military service OIGs told us they conduct physical facility or installation inspections to assess compliance with applicable standards, policies, and procedures.¹⁶ However, DOD OIG officials told us that they do not conduct such inspections.

Investigations. DHS OIG, DOD OIG, and each military service operate a complaint hotline, but the types of investigations of reported complaints vary among the OIGs. DHS OIG conducts criminal and administrative investigations and may refer complaints to DHS component investigative entities, like the Coast Guard Investigative Service or other internal affairs offices. Similarly, DOD OIG conducts criminal and administrative investigations and may refer complaints to military service OIGs. Military service OIGs conduct administrative investigations, including those involving senior official misconduct and whistleblower retaliation.¹⁷ Military service OIGs must refer or report these types of complaints to DOD OIG for first right of refusal.

8014(c)(1)(E) (dividing audit authorities from inspector general authorities in the Office of the Secretary of the Navy), 8020(d) (providing authority to Navy OIG to conduct inspections and investigations), 9014(c)(1)(E) (dividing audit authorities from inspector general authorities in the Office of the Secretary of the Air Force), 9020(c) (providing authority to Air Force OIG to conduct inspections and investigations).

¹⁵The military department audit agencies—namely, the Air Force Audit Agency, Army Audit Agency, and the Naval Audit Service—conduct independent audits to assess the effectiveness, efficiency, and accountability of their respective military departments. Because these agencies are separate from OIGs, these agencies were outside the scope of our review.

¹⁶DHS OIG conducts physical facility inspections, specifically with respect to immigration detention facilities. However, according to officials, DHS OIG has not recently conducted any such inspections of Coast Guard facilities.

¹⁷Military service OIGs refer criminal complaints to their respective military criminal investigative organization. Military criminal investigative organizations conduct criminal investigations in cases with a DOD nexus, such as if a crime occurred on a DOD installation, or the subject of the investigation is currently affiliated with DOD or was subject to the Uniform Code of Military Justice at the time of the offense. They include the Air Force Office of Special Investigations (which performs criminal investigations for both the Air Force and the Space Force), the Department of the Army Criminal Investigation Division, and the Naval Criminal Investigative Service (which performs criminal investigations

Table 1 provides an overview of the different types of oversight work each OIG conducts.

Table 1: Oversight Activities of the Department of Homeland Security (DHS) Office of Inspector General (OIG), Department of Defense (DOD) OIG, and Military Service OIGs

	Audits^a	Inspections and Evaluations^b	Criminal Investigations^c	Administrative Investigations	Complaint Hotlines^d
DHS OIG	✓	✓	✓	✓	✓
DOD OIG	✓	✓	✓	✓	✓
Air Force OIG ^e	—	✓	—	✓	✓
Army OIG	—	— ^f	—	✓	✓
Marine Corps OIG	—	✓	—	✓	✓
Navy OIG	—	✓	—	✓	✓

Source: GAO analysis of DHS OIG, DOD OIG, and military service OIG policies and procedures. | GAO-26-108639

^aMilitary service OIGs do not conduct audits. Rather, military service audit agencies conduct independent audits to assess the effectiveness, efficiency, and accountability of their respective military departments. Because these agencies are separate from OIGs, these agencies were outside the scope of our review.

^bWe use the term inspections and evaluation to refer to work conducted in accordance with the Council of the Inspectors General for Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. The terminology for and types of work conducted in accordance with these standards varies across the different OIGs. For example, officials from the DHS OIG, Air Force OIG, Army OIG, Marine Corps OIG, and Navy OIG told us they conduct physical facility or installation inspections to assess compliance with applicable standards, policies, and procedures. However, DOD OIG officials told us that they do not conduct such inspections. In addition, DHS OIG conducts other oversight projects it describes as inspections that DOD OIG may describe as evaluations.

^cMilitary service OIGs do not conduct criminal investigations. Rather, military service OIGs refer criminal complaints to their respective military criminal investigative organizations. Because these agencies are separate from OIGs, these agencies were outside the scope of our review.

^dGenerally, complaint hotlines provide a confidential way to report alleged violations of the law, misconduct, fraud, waste, abuse, and mismanagement involving personnel and operations. OIG investigations address those complaints.

^eThe Space Force is currently organized under the Department of the Air Force—and therefore under the Air Force OIG's purview—and does not operate a complaint hotline separate from the Air Force OIG hotline.

^fThe Army OIG uses its own policies rather than the Council of the Inspectors General for Integrity and Efficiency's *Quality Standards for Inspection and Evaluation* to conduct inspections that evaluate the effectiveness of Army policies, determine causes of potential noncompliance, and recommend policy changes.

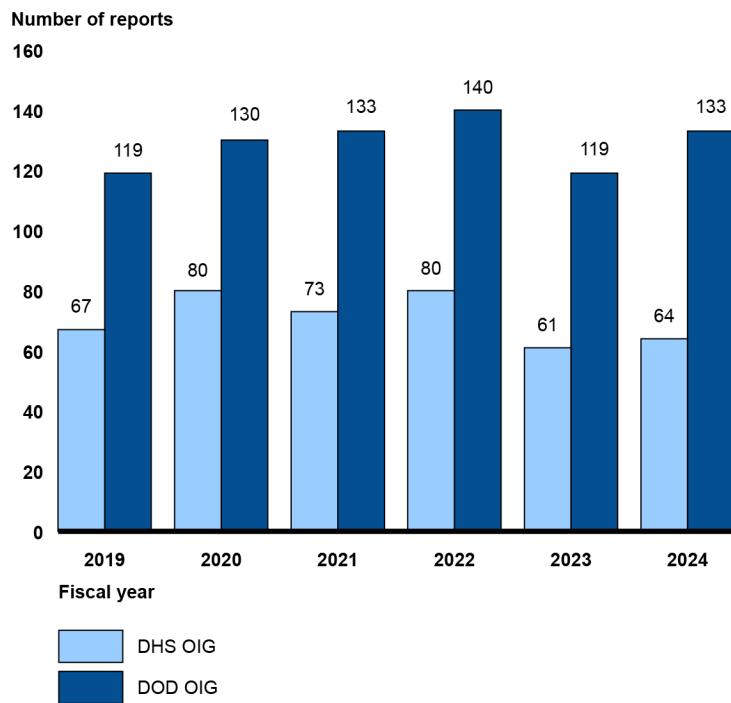
DHS and DOD OIGs issue reports on their audits, evaluations, and inspections, among other types of oversight.¹⁸ DOD OIG issued more reports than DHS OIG from fiscal year 2019

for both the Navy and the Marine Corps). Because these agencies are separate from OIGs, these agencies were outside the scope of our review.

¹⁸The Inspector General Act of 1978, as amended, requires each Inspector General, including the DHS and DOD OIGs, to prepare semiannual reports summarizing the activities of the office. 5 U.S.C. § 405(b). This requirement does not apply to the military service OIGs.

through fiscal year 2024, as shown in figure 2. However, as previously noted in figure 1, DOD OIG also has more personnel and a larger budget than DHS OIG, and DOD is a larger department than DHS.

Figure 2: Number of Issued Department of Homeland Security (DHS) Office of Inspector General (OIG) and Department of Defense (DOD) OIG Oversight Reports, Fiscal Years 2019–2024



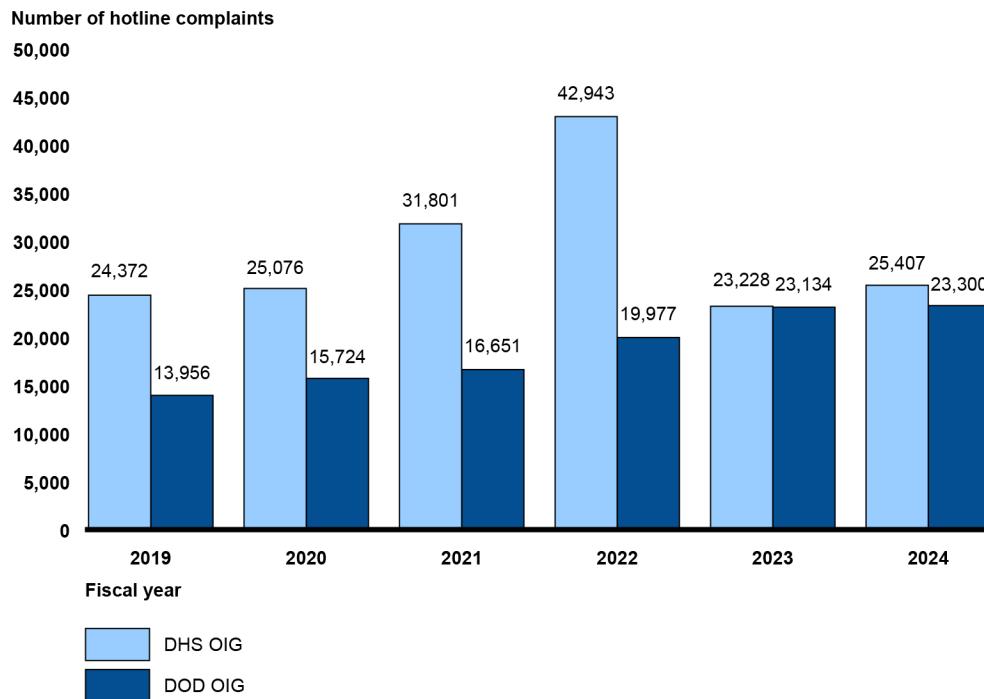
Source: GAO analysis of DHS OIG and DOD OIG semi-annual reports to Congress. | GAO-26-108639

Note: DHS and DOD OIG oversight reports include classified and unclassified audits, evaluations, reviews, management advisories, risk assessments, and quality and performance reports, among other types of reports for all components and offices. The number of oversight reports does not include reports of investigation. The number of DOD OIG reports does not include any reports issued by the military service OIGs because the requirement to report such information does not apply to military service OIGs. See 5 U.S.C. § 405(b) (requiring each Inspector General, including the DHS and DOD OIGs but not the military service OIGs, to prepare semiannual reports summarizing the activities of the office).

Related to investigations, DHS OIG received more complaints via its hotline than DOD OIG from fiscal year 2019 through fiscal year 2024, as shown in figure 3. Complaint hotlines provide a confidential way for personnel to report violations of the law and misconduct as well as fraud, waste, and abuse. The number of complaints per year varied notably for DHS OIG, whereas DOD OIG experienced a steadier increase in complaints over this period. DHS OIG officials told us that the increase in hotline complaints in fiscal year 2022 was because they received a backlog of complaints related to disaster funding in early fiscal year 2022 from the National

Center for Disaster Fraud—a national coordinating agency designed to improve the detection, prevention, investigation, and prosecution of fraud related to natural and man-made disasters.

Figure 3: Number of Department of Homeland Security (DHS) Office of Inspector General (OIG) and Department of Defense (DOD) OIG Hotline Complaints, Fiscal Years 2019–2024



Source: GAO analysis of DHS OIG and DOD OIG semi-annual reports to Congress. | GAO-26-108639

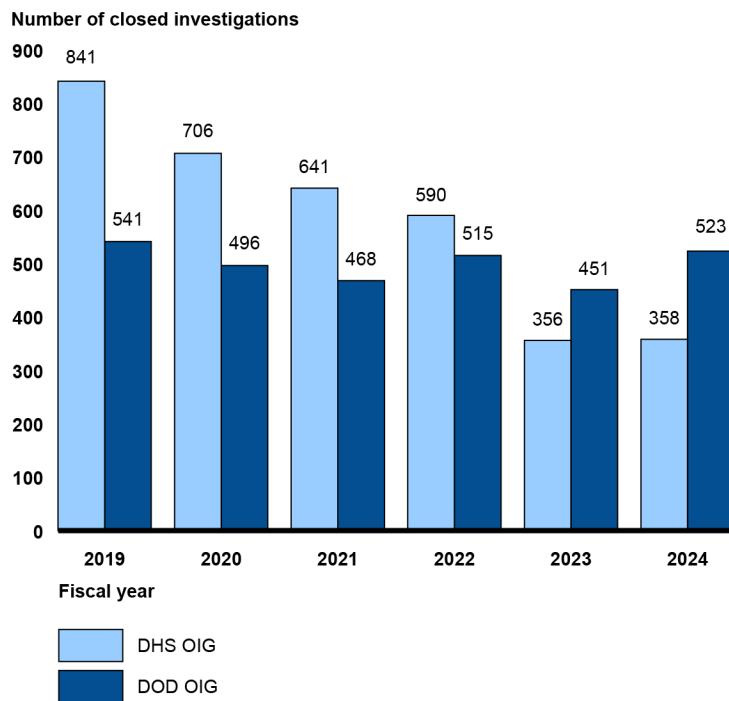
Note: Complaint hotlines provide a confidential way to report violations of the law, misconduct, fraud, waste, abuse, and mismanagement involving personnel and operations. The number of hotline complaints for DHS include complaints related to all DHS components. The number of DOD OIG hotline complaints does not include any complaints from the military service OIGs' hotlines because the requirement to report such information does not apply to military service OIGs. See 5 U.S.C. § 405(b) (requiring each Inspector General, including the DHS and DOD OIGs but not the military service OIGs, to prepare semiannual reports summarizing the activities of the office).

Further, DHS OIG closed more investigations (3,492) compared to DOD OIG (2,995) from fiscal year 2019 through fiscal year 2024, as shown in figure 4.¹⁹ However, the number of investigations closed for DOD OIG remained fairly consistent across the five years, whereas DHS OIG's decreased over time. According to DHS OIG officials, DHS OIG first implemented case opening guidelines in May 2023 to screen and identify complaints that align with the OIG's investigative priorities. As a result, DHS OIG stated they began investigating more complex,

¹⁹Closed investigations include criminal investigations and administrative investigations, such as senior official misconduct, whistleblower reprisal, and other types of administrative investigations.

higher-value cases, which may have led to the decrease in number of closed investigations between fiscal year 2022 and fiscal year 2023.

Figure 4: Number of Department of Homeland Security (DHS) Office of Inspector General (OIG) and Department of Defense (DOD) OIG Closed Investigations, Fiscal Years 2019–2024



Source: GAO analysis of DHS OIG and DOD OIG semi-annual reports to Congress. | GAO-26-108639

Note: The number of closed investigations includes criminal and administrative investigations for all DHS and DOD components and offices. The number of DOD OIG closed investigations does not include any closed administrative investigations from the military service OIGs because the requirement to report such information does not apply to military service OIGs. See 5 U.S.C. § 405(b) (requiring each Inspector General, including the DHS and DOD OIGs but not the military service OIGs, to prepare semiannual reports summarizing the activities of the office).

Agency Comments

We provided a draft of this report to DHS, DHS OIG, DOD OIG, and the military service OIGs for review. DHS and the Navy OIG provided technical comments, which we incorporated as appropriate. DHS OIG, DOD OIG, and the remaining military service OIGs did not provide comments on our draft report.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Homeland Security, the DHS Inspector General, the Secretary of Defense, the DOD Inspector General, the Army Inspector General, the Air Force Inspector General, the Marine Corps Inspector General, the Naval Inspector General 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 concerning this report, please contact me at macleodh@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. In addition, Alana Finley (Assistant Director), Taylor Gauthier (Analyst in Charge), Diana Chung, Matthew Duca, Michele Feifar, Caitlin Jackson, and Samantha Lyew made key contributions to this report.

Sincerely yours,

//SIGNED//

Heather MacLeod
Director, Homeland Security and Justice

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