

GAO Highlights

Highlights of [GAO-18-343](#), a report to congressional committees

Why GAO Did This Study

In fiscal year 2017, ICE operated on a budget of nearly \$3 billion to manage the U.S. immigration detention system, which houses foreign nationals whose immigration cases are pending or who have been ordered removed from the country. In recent years, ICE has consistently had to reprogram and transfer millions of dollars into, out of, and within its account used to fund its detention system. The explanatory statement accompanying the DHS Appropriations Act, 2017, includes a provision for GAO to review ICE's methodologies for determining detention resource requirements. This report examines (1) how ICE formulates its budget request for detention resources, (2) how ICE develops bed rates and determines ADP for use in its budget process, and (3) to what extent ICE's methods for estimating detention costs follow best practices. GAO analyzed ICE's budget documents, including CBJs, for fiscal years 2014 to 2018, examined ICE's models for projecting ADP and bed rates, and evaluated ICE's cost estimating process against best practices.

What GAO Recommends

GAO recommends that the Director of ICE: (1) document and implement its review process to ensure accuracy in its budget documents; (2) assess ICE's adult bed rate methodology; (3) update ICE's adult bed rate methodology; (4) document the methodology and rationale behind the ADP projection used in budget requests; and (5) take steps to ensure that ICE's detention cost estimate more fully addresses best practices. DHS concurred with the recommendations.

View [GAO-18-343](#). For more information, contact Rebecca Gambler at (202) 512-8777 or gambler@gao.gov

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IMMIGRATION DETENTION

Opportunities Exist to Improve Cost Estimates

What GAO Found

U.S. Immigration and Customs Enforcement (ICE) formulates its budget request for detention resources based on guidance from the Office of Management and Budget and the Department of Homeland Security (DHS). To project its detention costs, ICE primarily relies on two variables—the average dollar amount to house one adult detainee for one day (bed rate) and the average daily population (ADP) of detainees.

U.S. Immigration and Customs Enforcement's (ICE) Formula to Calculate Detention Costs



Source: ICE congressional budget justification for fiscal year 2018. | GAO-18-343

GAO found a number of inconsistencies and errors in ICE's calculations for its congressional budget justifications (CBJs). For example, in its fiscal year 2015 budget request, ICE made an error that resulted in an underestimation of \$129 million for immigration detention expenses. While ICE officials stated their budget documents undergo multiple reviews to ensure accuracy, ICE was not able to provide documentation of such reviews. Without a documented review process for reviewing the accuracy of its budget request, ICE is not positioned to ensure the credibility of its budget requests.

ICE has models to project the adult bed rate and ADP for purposes of determining its budget requests. However, ICE consistently underestimated the actual bed rate due to inaccuracies in the model, and it is unclear if the ADP used in the budget justification is based on statistical analysis. GAO identified factors in ICE's bed rate model—such as how it accounts for inflation and double counts certain costs—that may lead to its inaccurate bed rate projections. For example, in fiscal year 2016, ICE's projections underestimated the actual bed rate by \$5.42 per day. For illustrative purposes, underestimating the bed rate by \$5 per day, assuming an ADP of 34,000, yields a more than \$62 million underestimation in the detention budget request. By assessing its methodology and addressing identified inaccuracies, ICE could ensure a more accurate estimate of its actual bed rate cost. Additionally, ICE reported that the ADP projections in its CBJs are based on policy decisions that account, for example, for anticipated policies that could affect the number of ICE's detainees. While ICE's projected ADP may account for policy decisions, documenting the methodology and rationale by which it determined the projected ADP would help demonstrate how the number was determined and that it was based on sound assumptions.

ICE's methods for estimating detention costs do not fully meet the four characteristics of a reliable cost estimate, as outlined in GAO's *Cost Estimating and Assessment Guide*. For example, while ICE's fiscal year 2018 detention cost estimate substantially met the comprehensive characteristic, it partially met the well-documented and accurate characteristics, and minimally met the credible characteristic. By taking steps to fully reflect cost estimating best practices, ICE could better ensure a more reliable budget request.