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Congressional Requesters

Immigration Detention: Urgent Planning Needed to Avoid Further Waste of Taxpayer Dollars

Within the Department of Homeland Security (DHS), U.S. Immigration and Customs Enforcement (ICE) is the lead agency responsible for providing safe, secure, and humane confinement for detained noncitizens in the United States.[1] A January 2025 Executive Order directed DHS to detain individuals apprehended for violations of immigration law to the extent permitted by law, and to allocate all available resources for ICE detention purposes.[2] Since that time, ICE's funding for immigration detention facilities has increased significantly, rising to unprecedented levels. For example, in fiscal year 2025, ICE's annual appropriation for detention facilities totaled around $3.8 billion.[3] However, in July 2025, the Public Law 119-21, commonly known as the One Big Beautiful Bill Act (OBBBA), provided ICE with $45 billion for detention capacity through fiscal year 2029 (see fig. 1).[4] In June 2026, the Secure America Act also

[1]For readability, we generally use the term "noncitizen," to refer to an "alien," (defined under 8 U.S.C. § 1101(a)(3), as any person who is not a U.S. citizen or national), except when quoting language which includes the term "alien" in statute, regulation, or executive orders. In our audit work, we have found that DHS documentation uses various terms such as "alien," "migrant," and "noncitizen," among other words or phrases, in reference to those of non-U.S. nationality.

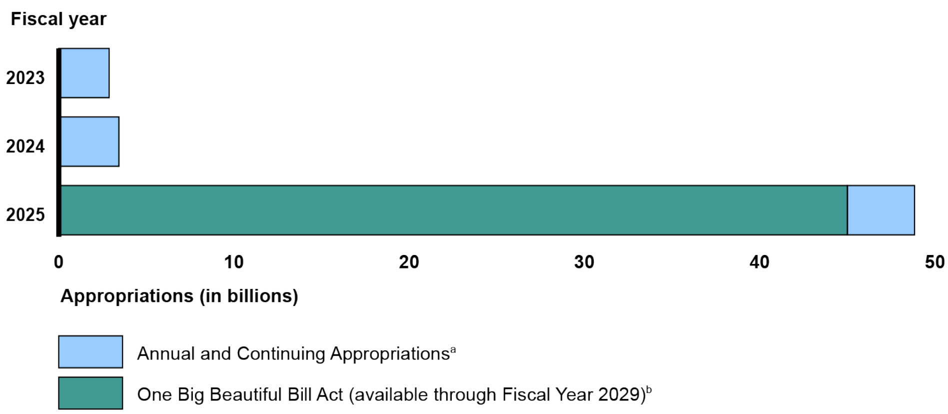
[2]Protecting the American People Against Invasion, Exec. Order No. 14159, 90 Fed. Reg. 8443 (Jan. 29, 2025) (issued Jan. 20).

[3]In the March 2025 continuing resolution, ICE received additional funds for Operations and Support for the remainder of fiscal year 2025 above the fiscal year 2024 level. See Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No 119-4, div. A, title VII, § 1701(1), 139 Stat. 9, 27. According to ICE's July 2025 program execution report, ICE's fiscal year 2025 appropriation for Custody Operations was around $3.8 billion. This included additional funds from the fiscal year 2025 full-year continuing resolution for Operations and Support, which ICE applied to Custody Operations.

[4]An Act to provide for reconciliation pursuant to title II of H. Con. Res. 14, Pub. L. No. 119-21, title IX, subtitle A, § 90003, 139 Stat. 72, 358. OBBBA multi-year detention funding is subject to an Office of Management and Budget apportionment process based on the agency's approved annual spending plans. See, Office of Management and Budget, Circular A-11, *Preparation, Submission, and Execution of the Budget*, August 2025. In addition to the dedicated detention facility funding, ICE received nearly $30 billion (available until Sept. 30, 2029) that could be used for a variety of immigration enforcement activities including hiring and training ICE personnel, transportation costs, information technology investments, and facility upgrades to support enforcement and removal operations, among other purposes. OBBBA also provides $2,055,000,000 to the Secretary of Homeland Security (available until Sept. 30, 2029) for additional immigration-related purposes, including, among other activities: Immigration and Enforcement activities; Departures and Removals. Further, 50 percent of the new in absentia order, and inadmissible alien fees established by OBBBA can be retained and expended by ICE without further appropriation. Id. at §§ 100051, 100052, 100016, 100017.

provided ICE with over $31 billion for various activities, such as mission support, including immigration enforcement functions, through fiscal year 2029.[5]

Figure 1: U.S. Immigration and Customs Enforcement's (ICE) Immigration Detention Funding, Fiscal Years 2023–2025



Source: GAO analysis of legislation and ICE documents and data. | GAO-26-108663

[a]"Annual and Continuing Appropriations" refer to final, full-year appropriations; and continuing resolutions extending prior year funding amounts when Congress is unable to reach agreement on appropriation levels for the current fiscal year. Prior to enactment of Public Law 119-21, commonly known as the One Big Beautiful Bill Act (OBBBA) in July 2025, immigration detention funding was generally provided through ICE's annual appropriation under Enforcement and Removal Operations, Custody Operations. In the March 2025 continuing resolution, ICE received additional funds for Operations and Support for the remainder of fiscal year 2025 above the fiscal year 2024 level. See Full-Year Continuing Appropriations and Extensions Act, 2025, Pub. L. No 119-4, div. A, title VII, § 1701(1), 139 Stat. 9, 27. According to ICE's July 2025 program execution report, ICE's fiscal year 2025 appropriation for Custody Operations was around $3.8 billion. This included additional funds from the fiscal year 2025 full-year continuing resolution for Operations and Support, which ICE applied to Custody Operations. Figure 1 does not include fiscal year 2026 because: (1) ICE did not receive a full-year annual or continuing appropriation; and (2) unlike the appropriations acts (and accompanying explanatory statements) in fiscal years 2023 and 2024 and OBBBA reconciliation funds provided in fiscal year 2025, the Secure America Act (June 2026) provides multi-year funding for immigration enforcement functions generally, without specifically mentioning custody operations or immigration detention (Pub. L. No. 119-98, § 202, 140 Stat. at 839). In fiscal year 2026, prior to enactment of the Secure America Act in July 2026, ICE operated under continuing resolutions at fiscal year 2025 levels until the most recent DHS lapse in appropriations on February 14, 2026. Throughout fiscal year 2026, OBBBA funding continued to remain available to ICE for immigration detention and related purposes.
[b]Pub. L. No. 119-21, § 90003, 139 Stat. at 358.

Since then, ICE has increased its immigration enforcement efforts and expanded its detention capacity. For example, ICE's average daily population of detained noncitizens increased from 39,314 on January 20, 2025, to 67,180 on July 30, 2026, an increase of 71 percent, according to ICE data.

In addition, ICE's data indicate the number of authorized ICE detention facilities roughly doubled from 134 on January 20, 2025, to 272 on July 23, 2026.[6] ICE typically obtains these facilities through contracts with private detention companies, intergovernmental service agreements with state and local government entities, and riders on Department of Justice U.S. Marshals Service

[5]Pub. L. No. 119-98, title II, § 202, 140 Stat. 837, 839.

[6]Authorized facilities include all facilities for which ICE has an active contract or agreement. Hold rooms—temporary spaces where detained noncitizens are held while awaiting processing, transfer, or removal—are not included.

contracts and agreements. ICE also pursued new initiatives to expand its capacity, which we discuss later in this report.

Our past work provides important considerations for ICE as it expands its detention capacity and manages significant amounts of additional funding. Through our work on the American Recovery and Reinvestment Act of 2009, COVID-19 relief, and other large federal programs involving dramatic funding increases, we have found that agencies must balance speed with thorough planning to ensure they spend funds efficiently and effectively.[7] We have also reported on the importance of reducing waste in federal programs.[8] Waste involves incurring unnecessary costs due to inefficient or ineffective practices, systems, or controls. It can result in substantial losses to the federal government, as well as divert the availability of funds for other purposes. Inadequate planning and execution can decrease a program's ability to minimize waste.

You asked us to review ICE's expansion of immigration detention and operations. This report examines ICE's efforts to expand detention capacity since January 2025. To address our objective, we interviewed headquarters officials from ICE's Enforcement and Removal Operations' Custody Management Division (the division responsible for oversight and management of ICE's detention facilities), the Office of Acquisition Management (the office responsible for preparing, executing, and maintaining contracts and agreements for detention facilities), and the Office of Asset and Facilities Management (the office responsible for ICE's assets and real property portfolio). We interviewed Department of Defense (DOD) officials from the Joint Chiefs of Staff Operations Directorate and Federal Bureau of Prisons (BOP) officials from the Correctional Programs Division, the offices responsible for reviewing ICE requests to use military installations and BOP facilities, respectively. We also interviewed Federal Emergency Management Agency (FEMA) officials from the Grant Programs Directorate, the office responsible for the Detention Support Grant Program.[9]

We also conducted site visits to eight detention facilities in ICE Enforcement and Removal Operations areas of responsibility in El Paso, Texas, and Miami, Florida. We selected these locations because, among other factors, they were the sites of new ICE detention expansion initiatives—Camp East Montana on U.S. Army Fort Bliss and the Florida Soft-Sided Facility—which we discuss in more detail later in this report. During these site visits we spoke with ICE field office officials, contracting officer's representatives, and detention facility operators.[10] The information obtained from these site visits is not generalizable across all areas of responsibility or detention facilities, but they provided insights into ICE's detention expansion efforts and planning.

To identify and describe ICE's new detention expansion initiatives, we reviewed agency documentation on detention expansion, such as memoranda, summary documents, guidance,

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[7]For example, see GAO, *Recovery Act: States' and Localities' Uses of Funds and Actions Needed to Address Implementation Challenges and Bolster Accountability*, GAO-10-604 (Washington, D.C.: May 26, 2010); *COVID-19: Lessons Can Help Agencies Better Prepare for Future Emergencies*, GAO-24-107175 (Washington, D.C.: Aug. 1, 2024); and *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, GAO-25-107743 (Washington, D.C.: Feb. 25, 2025).

[8]GAO, *GAOverview: Understanding Waste in Federal Programs*, GAO-24-107198 (Washington, D.C.: May 9, 2024).

[9]FEMA used this program to reimburse the state of Florida for its facilities, which is one of the initiatives in the scope of our review. We discuss this in more detail later in this report.

[10]We also spoke with Army and BOP officials at select facilities.

schedules, and plans.[11] We also reviewed Office of Inspector General reports and our prior work on related issues.[12] To describe the operating costs of ICE's expansion initiatives and the extent to which ICE wasted or potentially wasted resources, we reviewed ICE obligations data from fiscal year 2025 through June 2026 and DOD obligations data from fiscal year 2025 through May 2026 for Naval Station Guantanamo Bay. We assessed the reliability of these data by reviewing system documentation, reviewing the data for missing elements, outliers, and obvious errors, and asking ICE and DOD officials about applicable quality control procedures to ensure the accuracy and integrity of the data. We determined that these data were sufficiently reliable for the purposes of describing operating costs at Naval Station Guantanamo Bay. For the remaining initiatives, we reviewed ICE-reported facility purchases and their associated costs and ongoing expenses, detention facility contract obligations, and Detention Support Grant Program information.

Further, we reviewed ICE data on the average daily population of associated detention facilities in fiscal year 2026.[13] We assessed the reliability of these data by reviewing the data for missing elements, outliers, and obvious errors and asking ICE officials about applicable quality control procedures to ensure the accuracy and integrity of the data. We determined that these data were sufficiently reliable for the purposes of reporting fiscal year 2026 average daily population at select facilities. In addition, we used ICE data to calculate ICE's median bed rate across detention facilities—the median dollar amount required to house one adult detained noncitizen for 1 day—as of April 2026, to compare to available bed rate data for select facilities.[14]

Finally, we compared ICE's detention expansion efforts and documentation to our Program and Project Management Guide exposure draft (PPM Guide) components for developing a comprehensive strategic plan.[15] To determine which components of a comprehensive strategic

[11]We considered a detention expansion initiative as "new" if, prior to January 2025, ICE had not used the expansion approach or detention facility type.

[12]For example, see Department of Defense Inspector General and U.S. Department of State Office of the Inspector General, *Lead Inspector General Report to the United States Congress: Operation Southern Guard,* July 1, 2025 – December 31, 2025, and GAO, *Southern Border Security: DOD Used Multiple Strategies to Fund Operations*, GAO-26-108437 (Washington, D.C., July 13, 2026).

[13]The facility-level population data presented in this report are the running average daily population of detained noncitizens for the fiscal year at a detention facility. The fiscal year 2026 average daily population data for Naval Station Guantanamo Bay, Baker Correctional Institution, and BOP facilities are as of June 18, 2026, and for the Florida Soft-Sided Facility the data are as of April 30, 2026. We discuss these facilities in more detail later in this report.

[14]The April 2026 median bed rate calculation includes ICE's contract detention facilities, service processing centers, intergovernmental service agreement facilities, and facilities where ICE is a rider on U.S. Marshals Service agreements. It excludes family and juvenile facilities, BOP facilities, Florida-funded facilities, and Camp East Montana because that facility's contract prices and resulting bed rate were under negotiation as of August 2026. One intergovernmental service agreement facility is counted twice in this calculation because two ICE field offices use that facility at different bed rates. Further, some facilities use a tiered bed rate structure in which ICE pays different rates at different levels of bed usage. For those facilities, we calculated a theoretical bed rate based on 100 percent usage of all beds and leveraged ICE's April 2026 list of authorized facilities to address data issues with the variables concerning pricing and bed count at a small number of tiered bed rate facilities. Finally, we used ICE-provided information to calculate the median bed rate for the eight BOP facilities ICE began utilizing in fiscal years 2025 and 2026.

[15]Aspects of GAO's program management best practices can be found in the following GAO reports: GAO, *Nuclear Waste Cleanup: DOE Could Improve Program and Project Management by Better Classifying Work and Following Leading Practices*, GAO-19-223 (Washington, D.C.: Feb. 19, 2019) and GAO, *Nuclear Waste Cleanup: Closer Alignment with Leading Practices Needed to Improve Department of Energy Program Management*, (cont.)

plan to assess, we reviewed the seven components identified in the guide and selected those most critical to managing implementation after an effort is underway; specifically, goals and objectives; activities; and resources and investments.[16] These components are also consistent with our prior work on large federal programs that emphasizes the importance of advance planning and defining mission needs and functional requirements before evaluating alternatives. We also compared ICE's expansion efforts to DHS's Acquisition Management Directive, which provides the policy and structure for acquisition management in the department.[17]

We conducted this performance audit from August 2025 to September 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.

ICE Started New Detention Initiatives Before Developing a Plan for Expansion, Resulting in Waste

ICE Started New Initiatives to Expand Detention Capacity but Has Scaled Back over Half of Them

Since January 2025, ICE has invested significant resources in six new initiatives to expand its detention capacity. However, as of July 2026, ICE has scaled back four of those initiatives, resulting in wasted, or potentially wasted, resources. Figure 2 provides details on the timeline and status of ICE's new detention expansion initiatives as of July 2026.

GAO-24-105975 (Washington, D.C.: June 4, 2024). These best practices are further defined in the PPM Guide exposure draft. To develop the exposure draft, we have worked closely with program and project management knowledgeable specialists from the public and private sectors. All best practices included in the exposure draft have been reviewed by this group of knowledgeable specialists.

[16]The activities component of a comprehensive strategic plan also includes information on milestones and performance measures to gauge the results of planned activities. We did not include these elements in our assessment.

[17]Department of Homeland Security Directive 102-01, *Acquisition Management* (Nov. 17, 2025).

Figure 2: Timeline and Status of U.S. Immigration and Customs Enforcement's (ICE) New Detention Expansion Initiatives, January 2025–July 2026

ICE detention expansion initiatives

Detention operations at Naval Station Guantanamo Bay
Following a January 2025 Presidential Memorandum directing the Department of Homeland Security (DHS) and the Department of Defense (DOD) to use the location for ICE detention, DOD assembled tents for an initial capacity of 5,000 beds. DHS determined the tents did not meet standards and they were taken down. Detention operations were downsized in mid-February 2025.

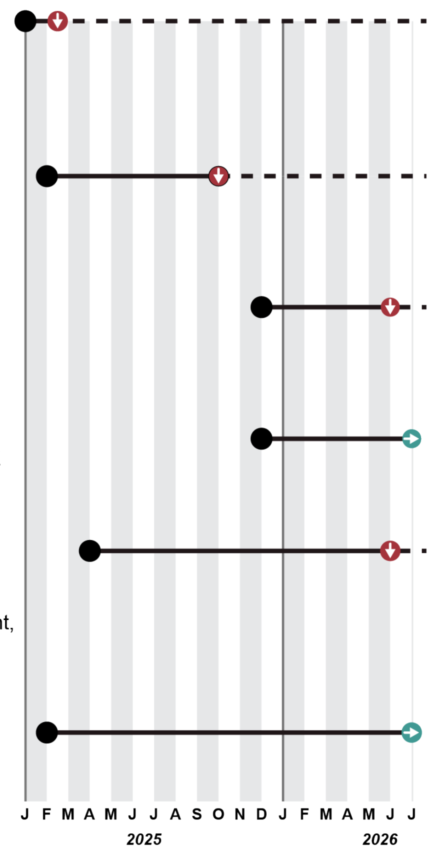
Domestic Department of Defense military installations
In February 2025, DHS requested access to several military installations for ICE detention operations. The Army and ICE opened Camp East Montana on U.S. Army Fort Bliss. In October 2025, DOD officials stated that they no longer plan to build detention facilities on other military installations.

Warehouses
In December 2025, ICE began an initiative to purchase and renovate warehouses for detention operations. ICE reported purchasing 11 warehouse facilities nationwide at a cost of about $1.07 billion. In June 2026, ICE officials stated they were working to sell seven of the 11 warehouses.

Purchase existing detention facilities
In December 2025, ICE began an initiative to purchase operational facilities where ICE already detains noncitizens. In July 2026, ICE purchased two of these facilities for approximately $1.5 billion.

State of Florida facilities
In July 2025, the state of Florida opened the Florida Soft-Sided Facility (commonly known as "Alligator Alcatraz"). The facility closed in June 2026. DHS is reimbursing Florida for the facility through a Federal Emergency Management Agency (FEMA) grant, which ICE and FEMA began developing in April 2025. According to FEMA officials, FEMA approved Florida's request to add an additional state-run immigration detention facility to the grant to be eligible for reimbursement, the Baker Correctional Institution.

Federal Bureau of Prisons (BOP) facilities
In February 2025, ICE and BOP signed an interagency agreement to house detained noncitizens at BOP facilities. The agreement has been extended to July 2027.



Initiated Ongoing Scaled back

Source: GAO analysis of ICE, DHS, DOD, FEMA, and BOP information. | GAO-26-108663

(1) Detention operations at Naval Station Guantanamo Bay. Following a January 2025 Presidential Memorandum directing DHS and DOD to provide additional immigration detention space at Naval Station Guantanamo Bay, DHS and DOD began efforts to increase its capacity to 30,000 beds.[18] DOD assembled tents for an initial capacity of 5,000 beds, according to the DOD's Inspector General and the U.S. Department of State Office of the Inspector General.[19] After they were assembled, DHS determined that the tents did not meet detention standards, so they were taken down and never used to house detained noncitizens. ICE has used Guantanamo Bay at a far smaller scale than initially planned, with an average daily population

[18]*Expanding Migrant Operations Center at Naval Station Guantanamo Bay to Full Capacity,* DCPD No. 202500200 (Jan. 29, 2025). Naval Station Guantanamo Bay includes DHS's Migrant Operations Center, which was designed to house migrants interdicted at sea, and Camp VI, which DOD used to hold Law of Armed Conflict detainees apprehended during the war on terror. As of July 2026, DHS is using both the Migrant Operations Center and Camp VI for ICE detention.

[19]Department of Defense Inspector General and U.S. Department of State Office of the Inspector General, *Lead Inspector General Report to the United States Congress: Operation Southern Guard,* July 1, 2025 – December 31, 2025.

of 16 detained noncitizens in fiscal year 2026.[20] In July 2026, we reported that detention operations at Guantanamo Bay were downsized in mid-February 2025, according to DOD officials.[21] Officials said it was deemed infeasible to detain the planned 30,000 noncitizens, in part because it was cost-prohibitive to build facilities that met ICE detention standards.

Changing plans and high operating costs have resulted in incurring unnecessary costs, which resulted in waste at Guantanamo Bay. Overall, DOD reported obligating approximately $68 million from October 1, 2024 (the start of fiscal year 2025) to May 31, 2026, for immigration detention. The DOD and Department of State Inspectors General reported that DOD spent $2.85 million to assemble the tents that were never used.[22] In addition to DOD's obligations, ICE obligated approximately $43 million from October 1, 2024 (the start of fiscal year 2025) to June 30, 2026, for a small average daily population. For example, in fiscal year 2026 the average daily population was 16 noncitizens.

(2) Domestic DOD military installations. On February 12, 2025, DHS sent DOD a request to access military installations for ICE detention operations.[23] In August 2025, ICE's largest detention facility—a soft-sided facility known as Camp East Montana—opened on U.S. Army Fort Bliss in El Paso, Texas.[24] In addition to Fort Bliss, DHS requested the use of several other military installations for detention operations and began planning detention facilities at Camp Atterbury in Indiana and Joint Base McGuire-Dix-Lakehurst in New Jersey with DOD. However, in October 2025, DOD officials stated that they no longer plan to build detention facilities on other military installations. In addition, DOD and ICE officials told us that they did not move forward with plans for facilities in Indiana and New Jersey.[25]

We previously reported that ICE and the Army wasted funds at Camp East Montana.[26] Specifically, we found that the Army did not incorporate flexibilities into the contract to account for occupancy levels below the maximum, resulting in millions of dollars in waste. For example, ICE paid about $7.1 million for meals it did not need from October 1, 2025, through March 12, 2026. We recommended that ICE take action to incorporate cost savings measures, such as tiered pricing for meals and other operations and services, into its detention facility contracts, including the contract for Camp East Montana, to account for fluctuations in population. In mid-March 2026 ICE awarded a contract to continue detention services at Camp East Montana, but

[20]Average daily population data for this facility are as of June 18, 2026.

[21]GAO-26-108437.

[22]Department of Defense Inspector General and U.S. Department of State Office of the Inspector General, *Lead Inspector General Report to the United States Congress: Operation Southern Guard,* July 1, 2025 – December 31, 2025.

[23]Department of Homeland Security, *Request for Department of Defense Assistance in Support of U.S. Immigration and Customs Enforcement Removal Operations*, Feb. 12, 2025.

[24]Soft-sided facilities are steel-framed tent-like structures. In July 2025, the Army awarded and administered a task order on behalf of ICE for Camp East Montana. The Army then transferred contract administration responsibilities for the facility to ICE at the beginning of fiscal year 2026.

[25]Although officials told us that they do not plan to build detention facilities on military installations moving forward, ICE has not rescinded its February 2025 request for assistance, and the agreement remains active as of August 2026.

[26]See GAO, *Immigration Detention: Waste and Performance Issues at Camp East Montana Provide Valuable Lessons for Future Facilities*, GAO-26-108886 (Washington, D.C.: June 9, 2026).

as of August 2026 had not yet incorporated these cost saving measures into the contract and continued to pay for services that it did not need.

(3) Warehouses. In December 2025, ICE, at the direction of DHS senior leadership, began an initiative to purchase and renovate warehouses for detention operations—referred to as the Detention Reengineering Initiative. ICE announced plans to open 24 warehouse facilities by November 2026.[27] Between January and April 2026, ICE reported purchasing 11 warehouse facilities nationwide at a cost of about $1.07 billion. However, in June 2026, the Secretary of Homeland Security stated that DHS was re-evaluating the warehouse detention model because the department had not conducted appropriate due diligence and planning.[28] In June 2026, ICE officials told us they were working with the General Services Administration to sell seven of the 11 warehouses it purchased in recent months.[29]

ICE's changing plans for the warehouses have incurred unnecessary costs, resulting in waste. For example, ICE reported spending $7.7 million on nonrecoverable costs, such as zoning assessments and title insurance, to purchase the seven warehouses that it now intends to sell. In addition, ICE continues to pay for utilities, security, and other services at these warehouses. ICE estimates that, as of August 2026, it has spent approximately $12.8 million on these services.

Moving forward, the warehouse initiative has the potential for additional waste and high operating costs. For example, if the government sells those seven warehouses for less than ICE's purchase price of $707 million, that will result in additional waste. ICE has also incurred significant costs for the four remaining warehouses it intends to use. For example, ICE awarded renovation and operating contracts in March 2026 for warehouses in Hagerstown, Maryland and Surprise, Arizona, obligating $113 million and $313 million for the renovations, respectively. ICE's plans to renovate these two warehouses for operation as immigration detention facilities are largely on hold, as of September 2026, due to legal challenges brought by the Maryland and Arizona Attorneys General.[30]

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[27]Sixteen warehouses were to be regional processing centers, serving as staging locations for transfers or removals with capacity for up to 1,500 detained noncitizens each. The remaining eight facilities were to be large-scale detention facilities capable of housing up to 10,000 detained noncitizens each for longer periods of time.

[28]*Oversight of the Department of Homeland Security, Before the H. Subcom on Homeland Security Appropriations to Consider FY2027 Budget Request for DHS Programs,* 119th Cong. H18-20260625-264438 (2026) (statement of the Secretary of Homeland Security Markwayne Mullin).

[29]Federal law requires federal agencies to identify and report excess real property. 40 U.S.C § 524. Once excess real property has been identified as surplus, the General Services Administration is required to supervise and direct its disposition. Id. § 541. The General Services Administration follows a multi-step process to dispose of excess real property, which may result in a competitive public sale. See GAO, *Federal Real Property: GSA Should Create Goals to Ensure New Approach Saves Money and Accelerates Disposals of Unneeded Property*, GAO-26-107760 (Washington, D.C., Apr. 9, 2026).

[30]In February 2026, the Attorney General of Maryland brought a lawsuit against DHS in Maryland federal district court alleging a failure to conduct environmental impact studies (among other claims), and in April the court issued a preliminary injunction halting construction and renovation at the Hagerstown area warehouse for operation as an immigration detention facility. Maryland v. Mullin, No. 26-cv-733, Order and Memorandum Opinion Granting Preliminary Injunction, ECF Nos. 42 & 43 (D. Md. Apr. 2026). In April 2026, the Arizona Attorney General sued DHS in Arizona federal district court to block its use of a warehouse as an immigration detention facility in Surprise; and in June, Arizona and DHS reached an agreement to pause efforts to convert the facility at issue into an immigration detention center until environmental reviews are completed. Arizona v. Mullin, No. 26-cv-02857, Joint Stipulated Motion to Stay Case and Defer Preliminary Injunction Briefing, and Stipulated Order Staying Case and Deferring Preliminary Injunction Briefing, ECF Nos. 18, & 19 (D. Az. June & July 2026). As of September 4, 2026, (cont.)

(4) Purchase existing detention facilities. In December 2025, ICE also began an initiative to purchase operational facilities where ICE already detains noncitizens. According to ICE officials, this helps ensure ICE can maintain its operations in geographically important regions, provides the agency with greater control of its detention infrastructure, and limits state and local governments' ability to restrict detention operations. Officials told us they initially identified facilities in Louisiana and Texas for purchase but stopped pursuing those options when DHS began reevaluating the warehouse detention model. In June 2026, ICE officials told us they had identified facilities to purchase and were finalizing those purchases. In July 2026, ICE purchased two facilities for approximately $1.5 billion.

ICE's purchase of existing detention facilities has the potential to result in waste. While officials told us that they considered risks, such as environmental liabilities and site history for the facilities they identified for potential purchase, ICE has not assessed the long-term affordability of owning these facilities. We discuss the importance of assessing long-term costs later in this report.

(5) State of Florida facilities. In July 2025, the state of Florida opened a detention facility, the Florida Soft-Sided Facility (commonly known as "Alligator Alcatraz"), at the Dade-Collier Training and Transition Airport in Ochopee, Florida. According to ICE officials, ICE did not instruct the state of Florida to open the facility. ICE also did not enter into an agreement or contract authorizing its operation as a federal immigration detention facility.[31] Rather, the Florida Division of Emergency Management and its contractors managed the facility, which ICE relied on as an integral part of its operations. For example, officials in ICE's Miami Field Office told us in February 2026 that ICE was processing and housing all male noncitizens detained in the state of Florida at the Florida Soft-Sided Facility before transferring or removing them. The facility held an average of 1,386 detained noncitizens in fiscal year 2026.[32] In its January 2026 inspection, the DHS Office of Inspector General found that the facility did not meet several detention standards. For example, the facility did not provide detained noncitizens with sufficient living space and recreation time.[33] The facility closed in June 2026.[34]

ICE did not directly fund the Florida Soft-Sided Facility. However, DHS is reimbursing Florida through a FEMA grant program. In April 2025, FEMA, in partnership with ICE, began developing the Fiscal Year 2025 Detention Support Grant Program with the state of Florida as the sole

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ICE retained a contractor to assist with the environmental review, which remains ongoing. Arizona v. Mullin, No. 26-cv-02857, Defendants' Status Report, ECF No. 20 (D. Az. Sep. 2026).

[31]ICE officials cited the existing 287(g) agreement with Miami Dade County as the legal basis for obtaining detention space at the Florida Soft-Sided Facility. However, these agreements do not reference the facility or otherwise indicate that ICE approved the state of Florida to use it as an immigration detention facility. ICE can enter into agreements through the 287(g) program with state and local law enforcement agencies that provide them with certain immigration enforcement authorities specified by section 287(g) of the Immigration and Nationality Act. See 8 U.S.C. § 1357(g).

[32]Average daily population data for this facility are as of April 30, 2026.

[33]See Department of Homeland Security Office of Inspector General, *Unannounced Inspection of ICE's Florida Soft-Sided Facility ("Alligator Alcatraz") in Ochopee, Florida* (Sept. 11, 2026). At the time of the inspection in January 2026, facility staff could not clearly identify which detention standards they used for holding detained noncitizens, so the Office of Inspector General reviewed both the Florida Model Jail Standards and ICE's National Detention Standards 2019 and applied the more restrictive standard to support its inspection.

[34]On June 25, 2026, Florida state officials announced that the facility closed because, in part, the facility was designed to be temporary.

eligible recipient.[35] On September 30, 2025, FEMA awarded $608.4 million under the program to Florida for the Florida Soft-Sided Facility.[36]

Without a contract or agreement in place before opening the facility, this initiative has the potential to result in waste because of high operating costs. ICE typically negotiates detention facility costs before it enters into contracts or agreements for detention facilities. However, according to ICE officials, senior leadership directed implementation of this initiative. As a result, ICE did not follow its normal process of entering into a contract or intergovernmental service agreement with the state of Florida and, as a result, did not negotiate costs for the Florida Soft-Sided Facility. The Detention Support Grant Program authorizes a bed rate—the dollar amount required to house one adult detained noncitizen for one day—of $249 for the Florida Soft-Sided Facility, approximately 171 percent higher than ICE's median bed rate of $92 in fiscal year 2026. In addition to the Florida Soft-Sided Facility, DHS has a similar arrangement with Baker Correctional Institution in Sanderson, Florida. ICE houses detained noncitizens at this facility but, as of July 2026, does not have an agreement or contract authorizing its operation as a federal immigration detention facility. The average daily population at Baker Correctional Institution in fiscal year 2026 was 959 detained noncitizens.[37] According to FEMA officials, FEMA approved Florida's request that this facility be added to the Detention Support Grant Program to be eligible for reimbursement, and it will be reimbursed at the same Detention Support Grant Program bed rate of $249.

(6) BOP facilities. In February 2025, ICE and BOP signed an interagency agreement to house detained noncitizens at BOP facilities.[38] The average daily population of detained noncitizens across the eight facilities was 1,126 in fiscal year 2026.[39]

This initiative has the potential to result in waste because of high operating costs relative to other ICE facilities. ICE officials stated that they did not have the ability to negotiate bed rates

[35]FEMA used funds appropriated for shelter facilities and services to relieve overcrowding in U.S Customs and Border Protection (CBP) holding facilities to develop the detention support program, according to FEMA officials. In fiscal year 2023, FEMA received $800 million by way of a statutorily required transfer from CBP to "support sheltering and related activities provided by non-Federal entities" to relieve overcrowding in CBP facilities. In response, FEMA established the Shelter and Services Program, which provided funding to organizations that temporarily sheltered noncitizens. In fiscal year 2024, FEMA received an additional $650 million transfer from CBP for the same purposes. Pub. L. No. 118-47, div. C, title II, 138 Stat. 460, 598. The 2024 explanatory statement states that $650 million is "to provide temporary shelter and other services to individuals released from DHS custody," and to "facilitate the safe, orderly, and humane release of asylum seekers and families." 170 Cong. Rec. H1501, H1810 (daily ed. Mar. 22, 2024). In fiscal year 2025, funding continued for the Shelter and Services Program at the fiscal year 2024 level. FEMA's Shelter and Services Program did not receive an appropriation for fiscal year 2026. Pub. L. No. 119-4, 139 Stat. 9 (2025); Pub. L. No. 119-86, § 4, 140 Stat. 773 (2026); Secure America Act, Pub. L. No. 119-98, 140 Stat. 837 (2026).

[36]Allowable activities under the grant program include, among other things, staff salaries, supplies, meals for detained noncitizens, and legal and translation services. According to FEMA officials, they worked with ICE to verify the number and length of stay for noncitizens detained at the facility before approving and disbursing approximately $58.2 million to the state in May 2026. Florida can request additional payments for its operational costs and allowable activities incurred from June 1, 2025, through July 31, 2027.

[37]Average daily population data for this facility are as of June 18, 2026.

[38]*Interagency Agreement between U.S. Immigration and Customs Enforcement and Federal Bureau of Prisons* (Feb. 6, 2025). BOP approved 5 facilities in the February 2025 agreement and added 3 additional facilities in June 2025. The agreement has been extended to July 2027. According to ICE and BOP officials, ICE previously used the BOP facility in Honolulu, Hawaii to house detained noncitizens because of limited bedspace available to ICE in Hawaii.

[39]Average daily population data for these facilities are as of June 18, 2026.

with BOP based on its existing agreement. Under the interagency agreement, ICE is required to reimburse BOP for the full cost of detaining noncitizens in its facilities. BOP officials told us that detaining noncitizens has strained staffing in some facilities, which they have addressed through overtime and temporary duty assignments. This has resulted in increased costs, which BOP submits to ICE for reimbursement. Additionally, the median bed rate at these eight BOP facilities is substantially higher than ICE's median bed rate. Specifically, in fiscal year 2026, the eight BOP facilities had a median bed rate of $182 per detained noncitizen per day, which is roughly double ICE's median bed rate of $92 in fiscal year 2026.

ICE Does Not Have a Comprehensive Strategic Plan for Detention Expansion

ICE pursued its detention expansion initiatives without developing a comprehensive strategic plan to guide its efforts. Our PPM Guide exposure draft identifies developing a comprehensive strategic plan—which includes goals and objectives, activities, resources, and investments—as a critical element of successful program and project management. Similarly, DHS acquisition management guidance identifies comparable practices to help ensure investments are aligned with mission needs and supported by sufficient planning.[40]

Goals and Objectives. Our PPM Guide exposure draft states that comprehensive strategic plans include clearly stated goals and objectives. DHS acquisition management guidance similarly emphasizes identifying and validating mission needs and goals to lay the foundation for significant investments. However, ICE has not developed consistent goals or objectives for the size and characteristics of its detention bed space needs. First, DHS's reported goals for the size of its detention bed space have been inconsistent. In January 2025, ICE had bedspace for 48,000 detained noncitizens, according to ICE data. In July 2025, DHS publicly stated that funding provided through OBBBA would support the addition of approximately 80,000 detention beds.[41] However, in February 2026, ICE documentation related to its warehouse initiative stated a target of 92,600 beds. Finally, ICE officials told us in June 2026 that the administration's goal is to increase detention space to 100,000 beds. However, that goal is not reflected in ICE's documents. Second, ICE has not detailed its goals and objectives for the characteristics of its bed space, such as location, gender, risk classification, and medical needs of detained noncitizens. During our site visits, ICE officials explained that shortages of specific types of bed space can create operational challenges. For example, ICE officials in one field office we visited stated that since January 2025, they face challenges securing sufficient bed space for female detained noncitizens, while officials in another field office noted challenges finding space for detained noncitizens with complex medical issues. According to ICE officials, external factors outside of ICE's control, such as foreign policy changes or natural disasters abroad, may affect bed space needs. However, without an assessment of its current bed space needs, ICE is not well-positioned to plan its current expansion efforts or assess the effects of external changes when they occur.

Activities. Our PPM Guide exposure draft states that comprehensive strategic plans identify the activities needed to achieve a program's goals and objectives. Similarly, DHS acquisition management guidance emphasizes conducting an analysis of available alternatives for meeting mission needs before committing resources. However, as discussed, ICE has changed its planned activities by scaling down over half of its new initiatives. Further, ICE has not

[40]Department of Homeland Security Directive 102-01, *Acquisition Management* (Nov. 17, 2025).

[41]Department of Homeland Security, *Secretary Noem Commends President Trump and One Big Beautiful Bill Signing into Law: Historic Win for the American People and the Rule of Law* (Washington, D.C.: July 4, 2025).

comprehensively documented the basis for selecting and sequencing its expansion activities or the activities needed to achieve its goals. ICE's primary document for detention expansion is its "Ramp-Up Detention Bed Schedule," a spreadsheet that lists new facilities, their capacities, and anticipated opening dates. However, the schedule does not accurately reflect ICE's expansion activities. During our site visits in September 2025 and February 2026, we asked field office leadership about facilities in their area of responsibility that the "Ramp-Up Detention Bed Schedule" listed as opening within 2 months of our visit. On both occasions, field officials were unaware of the planned facilities and stated they did not believe those facilities would open. As of June 2026, ICE had not authorized these facilities for use.

Resources and Investments. Our PPM Guide exposure draft states that comprehensive strategic plans identify the sources and types of resources and investments needed to execute the plan. DHS acquisition management guidance also emphasizes the importance of identifying the resources needed to achieve goals. We found that ICE has not assessed the long-term affordability of facilities it purchased or the risks and benefits of using facilities with high operating costs. Regarding long-term affordability, we previously reported that agencies should analyze facilities' future operating, maintenance, and repair costs because costs incurred throughout a facility's life cycle affect affordability.[42] We have also reported that operations and maintenance costs for federal buildings are significantly higher over time than all other costs, including construction, and typically account for 60 to 80 percent of building life cycle costs.[43] As of July 2026, ICE reported purchasing over $2.5 billion in warehouses and detention facilities but has not evaluated the long-term costs associated with owning these facilities. For example, ICE's Facility Acquisition Plan includes estimated purchase and renovation costs and 3 years of operating costs. However, ICE has not projected the costs of these facilities beyond the first 3 years of operation, after which ICE will no longer have OBBBA and Secure America Act funds available for obligation because these funds are only available through fiscal year 2029.

Without these cost analyses, ICE does not have the information it needs to accurately assess the resources needed to execute its plans, nor does it have an established basis for assessing efficiency or effectiveness of its efforts. This information and analysis would also inform future decision-making if ICE's detention funding decreases significantly after current funds are expended or expire, or there are changes in detention bed space needs in the future. For example, ICE officials stated that if their bed space needs decrease in the future, some warehouse facilities could be used to support emergency operations, such as hurricane response. However, ICE had not developed specific plans for these alternative uses.

Further, ICE did not assess the risks and benefits of using facilities with high operating costs, such as Guantanamo Bay, the Florida Soft-Sided Facility, and BOP facilities, compared to other less costly options in ICE's traditional detention portfolio. We plan to issue a report later in 2026 that will further discuss ICE's use of facilities with high operating costs and will make recommendations in that report as warranted.

Developing a comprehensive strategic plan to guide its detention expansion efforts that includes goals, activities, and the resources it needs to meet those goals could help ICE better manage the significant investment it is making in its detention expansion efforts and reduce waste

[42]See GAO, *Federal Buildings: More Consideration of Operations and Maintenance Costs Could Better Inform the Design Excellence Program,* GAO-18-420 (Washington, D.C.: May 22, 2018) and *Cost Estimating and Assessment Guide,* GAO-20-195G (Washington, D.C.: Mar.12, 2020).

[43]GAO-18-420.

associated with the need to scale back inefficient detention initiatives. These planning efforts would better position ICE to select the approaches most likely to achieve its detention expansion goals while making more efficient and effective use of taxpayer dollars. Further, without taking action to manage detention investments in accordance with program and project management practices, ICE will likely continue to make uninformed decisions and risk further inefficiency and wasted resources.

Conclusions

As ICE spends the unprecedented multi-year detention funding provided by OBBBA and the Secure America Act, it is critical that the agency uses these taxpayer dollars efficiently and effectively. In the absence of a comprehensive strategic plan to guide detention expansion, ICE has wasted funds on unsuccessful detention initiatives and lacks important information about the long-term affordability of its investments. Developing a comprehensive strategic plan to guide its detention expansion efforts that includes clearly defined goals and objectives, the activities needed to achieve those goals, and the resources and investments needed to execute the plan will better position ICE to select the approaches most likely to achieve its detention expansion goals while reducing waste caused by inadequate planning.

Recommendation for Executive Action

We are making the following recommendation to ICE:

The Director of ICE should develop a comprehensive strategic plan to guide its detention expansion efforts that includes goals, activities, and resource needs.

Agency Comments and Our Evaluation

We provided a draft of this report to the Department of Homeland Security, the Department of Defense, and the Department of Justice for review and comment. The Department of Justice did not provide comments. DOD and DHS provided technical comments, which we incorporated as appropriate. DHS also provided written comments that are reprinted in enclosure I.

DHS agreed with our recommendation and discussed plans to address it. DHS stated that ICE will develop a strategic plan to guide its detention expansion efforts that includes the key elements we identified, as well as others, such as operational considerations and coordination with stakeholders. However, ICE does not expect to complete its plan until August 31, 2027. Given ICE’s unprecedented multi-year detention funding and the potential for continued waste of taxpayer dollars, more timely completion may be warranted. We will monitor these efforts to address our recommendation.

//SIGNED//

Heather MacLeod
Director, Homeland Security and Justice

If you or your staff have any questions about this report, please contact me at MacLeodH@gao.gov. Contact points for our Offices of Congressional Relations and Media Relations may be found on the last page of this statement.

List of Requesters

The Honorable Jack Reed
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Gary C. Peters
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Richard J. Durbin
Ranking Member
Committee on the Judiciary
United States Senate

The Honorable Bennie G. Thompson
Ranking Member
Committee on Homeland Security
House of Representatives

Enclosure 1: Comments from the Department of Homeland Security

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

Homeland Security

BY ELECTRONIC SUBMISSION

September 15, 2026

Heather MacLeod
Director, Homeland Security and Justice
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548-0001

Re: Management Response to GAO-26-108663, "Immigration Detention: Urgent Planning Needed to Avoid Further Waste of Taxpayer Dollars"

Dear Ms. MacLeod:

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 (hereafter referred to as the auditors) work in planning and conducting its review and issuing this report.

DHS leadership is pleased to note the auditors' recognition that U.S. Immigration and Customs Enforcement (ICE) is the lead agency within DHS for providing safe, secure, and humane confinement for detained noncitizens in the United States, as well as ICE's efforts to increase enforcement and expand detention capacity following enactment of the One Big Beautiful Bill Act[1] and the Secure America Act.[2]

DHS remains committed to detaining individuals apprehended for violations of immigration law to the extent permitted by law in accordance with Executive Order 14159[3] and the policies and priorities of this administration. Securing the nation's borders and safeguarding the integrity of the immigration system is ICE's primary focus, and ICE plans to continue to meet the growing demand for bedspace by streamlining the

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[1] "One Big Beautiful Bill Act," dated July 4, 2025; Public Law 119-21.
[2] "Secure America Act," dated June 10, 2026; Public Law 119-98.
[3] Executive Order 14159, "Protecting the American People Against Invasion," dated January 20, 2025; 90 FR 8443; See: https://www.federalregister.gov/documents/2025/01/29/2025-02006/protecting-the-american-people-against-invasion.

detention and removal process and focusing on non-traditional facilities built specifically to support ICE's needs.

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

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,

DAVID E SCHMITT
Digitally signed by DAVID E SCHMITT
Date: 2026.09.15 12:45:56 -04'00'

DAVID SCHMITT
Director
Departmental Audit Liaison Office

Enclosure

2

Enclosure: Management Response to Recommendation Contained in GAO-26-108663

The auditors recommended that the Director of ICE:

Recommendation 1: Develop a comprehensive strategic plan to guide its detention expansion efforts that includes goals, activities, and resource needs.

Response: Concur. ICE Enforcement and Removal Operations Custody Management Division will develop a strategic plan, or similar document as appropriate, to guide detention expansion efforts. At a minimum, this plan will identify expansion goals, planned activities, resource requirements, implementation milestones, and roles and responsibilities. The plan will also address key operational considerations, including detention capacity needs, facility requirements, staffing and contract support, funding needs, and coordination with relevant ICE and DHS stakeholders.

Once finalized and approved, the plan will be disseminated to appropriate Enforcement and Removal Operations offices and stakeholders to promote consistent communication and coordinated implementation of detention expansion efforts.

Estimated Completion Date: August 31, 2027.

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