

**Review of Federal Law
Enforcement Training
Centers' Fiscal Year 2021
Drug Control Budget
Formulation Compliance
Report**





OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

January 27, 2022

MEMORANDUM FOR: The Honorable Thomas J. Walters
Director
Federal Law Enforcement Training Centers

FROM: Joseph V. Cuffari, Ph.D.
Inspector General

SUBJECT: *Review of Federal Law Enforcement Training Centers' Fiscal Year 2021 Drug Control Budget Formulation Compliance Report*

JOSEPH V
CUFFARI

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JOSEPH V CUFFARI
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Attached for your information is our final report, *Review of Federal Law Enforcement Training Centers' Fiscal Year 2021 Drug Control Budget Formulation Compliance Report*. Federal Law Enforcement Training Centers' (FLETC) management prepared the Budget Formulation Compliance Report and the related assertions to comply with the requirements of the Office of National Drug Control Policy's Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021.

We contracted with the independent public accounting firm Williams, Adley & Company – DC, LLP (Williams Adley) to review FLETC's Drug Control Budget Formulation Compliance Report. Williams Adley is responsible for the attached Independent Accountant's Report, dated January 19, 2022, and the conclusions expressed in it. Williams Adley's report contains no recommendations.

Consistent with our responsibility under the *Inspector General Act of 1978, as amended*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please call me with any questions, or your staff may contact Bruce Miller, Deputy Inspector General for Audits, or Maureen Duddy, Assistant Inspector General for Audits, at (202) 981-6000.

cc: Assistant Director and Chief Financial Officer, FLETC

Attachment



DHS OIG HIGHLIGHTS

Review of Federal Law Enforcement Training Centers' Fiscal Year 2021 Drug Control Budget Formulation Compliance Report

January 27, 2022

Why We Did This Review

The Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, requires National Drug Control Program agencies to submit to the ONDCP Director by February 1 of each year a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year.

At least every 3 years, the Office of Inspector General is required to review the report and provide a conclusion about the reliability of each assertion made in the report.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

Williams, Adley & Company – DC, LLP (Williams Adley), under contract with the Department of Homeland Security Office of Inspector General, issued an Independent Accountant's Report on the Federal Law Enforcement Training Centers' (FLETC) FY 2021 Drug Control Budget Formulation Compliance Report. FLETC management prepared the Budget Formulation Compliance Report and the related assertions to comply with the requirements of the ONDCP Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021.

Based on its review, nothing came to Williams Adley's attention that caused it to believe that FLETC's FY 2021 Budget Formulation Compliance Report and related assertions are not presented in conformity with the criteria in the ONDCP Circular. Williams Adley did not make any recommendations as a result of its review.



Independent Accountant's Report

Inspector General
United States Department of Homeland Security

We have reviewed the accompanying Budget Formulation Compliance Report (BFCR) of the U.S. Department of Homeland Security's (DHS) Federal Law Enforcement Training Centers (FLETC) for the year ended September 30, 2021. FLETC management is responsible for the preparation of the BFCR in conformity with the requirements of the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021 (the Circular). Our responsibility is to express a conclusion about the BFCR based on our review.

Our review was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the BFCR or related assertions in order for them to be in accordance with the Circular. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether FLETC's BFCR and related assertions are in accordance with the Circular, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Among other requirements, the Circular requires FLETC to submit their summer drug budget directly to ONDCP at the same time their budget requests are provided to their agency heads. Based on our review, we determined FLETC did not submit its summer drug budget to ONDCP directly. Rather, FLETC submitted its summer drug budget to the DHS Budget Division Formulation Office for subsequent transmission to ONDCP. Although the process utilized does not align to the Circular requirements, because FLETC's assertion is accurate, our conclusion is not modified.

Based on our review, we are not aware of any material modifications that should be made to the BFCR or related assertions for the year ended September 30, 2021, in order for them to be in conformity with the requirements set forth in the Circular.

This report is intended solely for the information and use of DHS Office of Inspector General, FLETC, and the Office of National Drug Control Policy, and is not intended to be, and should not be, used by anyone other than the specified parties.

Williams, Adley & Company-DC, LLP

Washington, D.C.
January 19, 2022



Homeland
Security

January 19, 2022

Ms. Regina M. LaBelle
Acting Director
Office of National Drug Control Policy
750 17th Street, NW
Washington, DC 20503

Dear Ms. LaBelle,

In accordance with the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, enclosed is the Federal Law Enforcement Training Centers' ONDCP FY2021 Budget Formulation Compliance Report (BCFR).

To the best of our knowledge the budget formulation details provided are accurate and complete. If you require further assistance on this information, please contact Joshua Adams at (912) 554-4662.

Sincerely,

DONALD R
LEWIS

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DONALD R LEWIS
Date: 2022.01.19
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Donald R. Lewis
Assistant Director/Chief Financial Officer
Federal Law Enforcement Training Centers

Budget Formulation Compliance Report

DEPARTMENT OF HOMELAND SECURITY

Federal Law Enforcement Training Centers (FLETC)

A – Summer Budget Formulation Information

1- Summer Drug Budget Transmittal

FLETC’s Fiscal Year 2023 Summer Drug Budget and ONDCP Transmittal Memo, was provided to the Department of Homeland Security (DHS) on July 6th, 2021, for further transmission to ONDCP.

2- Summer Drug Budget Resource Summary Table

Resource Summary

	Budget Authority (in Millions)		
	FY 2021 Enacted	FY 2022 President’s Budget	FY 2023 Summer Budget
Drug Resources by Function			
Investigations	\$55.72	\$56.97	\$59.71
State & Local Assistance	\$1.74	\$1.78	\$1.87
International	\$.58	\$.59	\$0.62
Total Drug Resources by Function	\$58.05	\$59.34	\$62.20
Drug Resources by Decision Unit			
Operations & Support	\$58.05	\$59.34	\$62.20
Total Drug Resources by Decision Unit	\$58.05	\$59.34	\$62.20

Drug Resources Personnel Summary			
Total FTEs (direct only)	219	219	219
Drug Resources as a Percent of Budget			
Total Agency Budget (in Billions)	\$0.3	\$0.4	\$0.4
Drug Resources Percentage	17.12%	16.67%	17.5%

**Utilizing historical percentage of 20.4% to complete budget cycle per guidance from ONDCP.*

B – Assertions

1- Timeliness of Summer Budget Submission

FLETC asserts that the Summer Drug Budget was provided to DHS on July 6th, 2021, who then provided it to ONDCP on the DHS and ONDCP agreed upon Submission date of July 9th, 2021.

2- Funding Levels Represent Bureau-Level Request

FLETC asserts that the funding request in the submission provided represent the funding levels in the budget submission made to the Department without alteration or adjustment by any official at the Department.



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Appendix A
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