



# U.S. DEPARTMENT OF HOMELAND SECURITY **OFFICE OF INSPECTOR GENERAL**

OIG-24-13

January 22, 2024

## **FINAL REPORT**

# Review of Federal Law Enforcement Training Centers' Fiscal Year 2023 Detailed Accounting Report for Drug Control Funds





# OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Washington, DC 20528 | [www.oig.dhs.gov](http://www.oig.dhs.gov)

January 22, 2024

MEMORANDUM FOR: Benjamin C. Huffman  
Director  
Federal Law Enforcement Training Centers

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V  
CUFFARI**  
Inspector General

SUBJECT: ***Review of Federal Law Enforcement Training Centers' Fiscal Year 2023  
Detailed Accounting Report for Drug Control Funds***

Digitally signed by JOSEPH V CUFFARI  
Date: 2024.01.09 16:50:48 -0700

Attached for your information is our final report, Review of Federal Law Enforcement Training Centers' Fiscal Year 2023 Detailed Accounting Report for Drug Control Funds. Federal Law Enforcement Training Centers' (FLETC) management prepared the Detailed Accounting Report and the related assertions to comply with the requirements of the Office of National Drug Control Policy 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 (William Adley) to review FLETC's Detailed Accounting Report. William Adley is responsible for the attached Independent Accountant's Review Report, dated January 17, 2024, and the conclusions expressed in it. William Adley's report contains no recommendations.

Consistent with our responsibility under the *Inspector General Act*, 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 contact me with any questions, or your staff may contact Kristen Bernard, Deputy Inspector General for Audits, at (202) 981-6000.

Attachment

*OIG Project No. 23-054-AUD-FLETC*



# DHS OIG HIGHLIGHTS

## Review of Federal Law Enforcement Training Centers' Fiscal Year 2023 Detailed Accounting Report for Drug Control Funds

January 22, 2024

### 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](mailto: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 2023 Drug Control Detailed Accounting Report. FLETC's management prepared the Table of FY 2023 Drug Control Obligations and 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 2023 Detailed Accounting Report and related assertions are not presented in conformity with the criteria in the Circular. Williams Adley did not make any recommendations.



## Independent Accountant's Review Report

Inspector General  
United States Department of Homeland Security

We have reviewed the accompanying Detailed Accounting Report (DAR) of the U.S. Department of Homeland Security's (DHS) Federal Law Enforcement Training Centers (FLETC) for the year ended September 30, 2023. FLETC's management is responsible for the preparation of the DAR 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 management's assertions based on our review.

We conducted our review 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 DAR or related assertions in order for them to be in accordance with the Circular. The procedures performed in a review vary in nature and timing from and are substantially less in extent than an examination, the objective of which is to obtain reasonable assurance about whether FLETC's DAR 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. Because of the limited nature of the engagement, the level of the assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Based on our review, we are not aware of any material modifications that should be made to the DAR or related assertions for the year ended September 30, 2023, in order for them to be in conformity with the requirements set forth in the Circular.

The purpose of this report is to authenticate the DAR as required by the Circular based on our review and is not suitable for any other purpose. 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 17, 2024



# Homeland Security

January 17, 2024

Rahul Gupta, MD, MPH, MBA  
Director  
Office of National Drug Control Policy  
750 17<sup>th</sup> Street, NW  
Washington, DC 20503

Dear Dr. Gupta,

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 FY2023 Detailed Accounting Report (DAR). In FY2023 FLETC reported direct obligations of approximately \$53.3 million.

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

Sincerely,

**BRANDI M  
CRUSAN**

Digitally signed by  
BRANDIM CRUSAN  
Date: 2024.01.17  
11:42:43 -05'00'

Brandi Crusan  
Acting Assistant Director/Chief Financial Officer  
Federal Law Enforcement Training Centers

**A - Prior Year Drug Control Obligations**

1- Table of Prior Year Drug Control Obligations by Decision Unit and Drug Control

		<b>Obligations</b>
		<b>FY 2023</b>
<b>Drug Resources by Function</b>		
Investigations		\$51.398
State & Local Assistance		\$1.360
International		\$0.574
<b>Total Drug Resources by Function</b>		<b>\$53.333</b>
<b>Drug Resources by Decision Unit</b>		
Salaries & Expenses		\$53.333
<b>Total Drug Resources by Decision Unit</b>		<b>\$53.333</b>
<b>Drug Resources Personnel Summary</b>		
Total FTEs (direct only)		190
<b>Drug Resources as a Percent of Budget</b>		
Total Agency Budget (in millions)		\$ 407.547
Drug Resources Percentage		<b>13.1%</b>

## 2- Drug Methodology

The portion of FLETC's total budget considered to be drug resources is identified by historical trends of drug-related training relative to total student-weeks of training and the associated budget authority required to conduct that training. Advanced training programs with a drug nexus are considered to provide 100% support to drug enforcement activities. State and local training programs with a drug nexus are also considered to provide 100% support. All international training has a drug nexus and is also considered to provide 100% support. FLETC drug enforcement training support is in the following three training functions: Investigations 96%; State and Local Training and Assistance, 3%; and, International Training and Technical Assistance, 1%.

The percentage of the Salaries and Expenses appropriation that supports drug enforcement activities remains constant at 17.6%; however, the percentage of FLETC's total budget authority in support of drug enforcement activities fluctuates.

## 3- Methodology Modifications

There were no modifications to the drug methodology for the previous year to report.

## 4- Material Weaknesses or Other Findings

FLETC has no material weaknesses or other findings to report.

## 5- Reprogrammings or Transfers

In FY 2023, there was an ONDCP approved reprogramming of \$5.2M related to the Southwest Border. This reduced drug-related budgetary resources. On June 30, 2023, ONCDP approved the reprogramming via an approval memo to the Department of Homeland Security.

## Other Disclosures

There are no other disclosures FLETC feels are necessary to clarify any issues regarding the data reported.

## **B – Assertions**

### 1- Obligations by Budget Decision Unit

The obligations reported are consistent with the application of the approved methodology, as required by ONDCP Circular: Budget Formulation, Section 7, for calculating drug control funding against the bureau's accounting system of record for these Budget Decision Units.

### 2- Drug Methodology

The Drug Methodology assertion in ONDCP Circular: National Drug Control Program Agency Compliance Reviews, dated September 9, 2021 requires an assertion shall be made regarding the reasonableness and accuracy of the drug methodology used to calculate obligations of prior year budgetary resources decision unit and by function. It further provides guidance that (1) indicates

that the methodology is based on reliable data and (2) a brief discussion on that the financial systems used yields data that fairly present, in all material respects, aggregate obligations presented in the Table of Prior Year Obligations.

### 3- Application of Drug Methodology

The methodology disclosed in Section A, Disclosure No. 2 was the actual methodology used to generate the Table of Prior Year FY 2023 Drug Control Obligations.

### 4- Material Weaknesses or Other Findings

FLETC asserts that there are no material weaknesses or other findings by independent sources, or other known weaknesses, including those identified in the Agency's Annual Statement of Assurance, which may affect the presentation of prior year drug-related obligations.

### 5- Methodology Modifications

FLETC asserts that there were no Modifications to the methodology for reporting drug control resources from the previous year's reporting.

### 6- Reprogrammings or Transfers

The data presented are associated with obligations against a financial plan that properly reflects all changes in drug-related budgetary resources that occurred during the fiscal year. There was a material impact to drug-related obligations.

### 7- Fund Control Notices

No Fund Control Notice was issued, as defined by the ONDCP Director under 21 U.S.C. Section 1703(f) and Section 9 of the ONDCP Circular: *Budget Execution*, to FLETC in FY 2023.





## OFFICE OF INSPECTOR GENERAL

*U.S. Department of Homeland Security*

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### **Appendix A: Report Distribution**

#### **Department of Homeland Security**

Secretary  
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Deputy Chiefs of Staff  
General Counsel  
Executive Secretary  
Director, GAO/OIG Liaison Office  
Under Secretary, Office of Strategy, Policy, and Plans  
Assistant Secretary for Office of Public Affairs  
Assistant Secretary for Office of Legislative Affairs

#### **Federal Law Enforcement Training Centers**

Director  
Chief Financial Officer  
Audit Liaison

#### **Office of Management and Budget**

Chief, Homeland Security Branch  
DHS OIG Budget Examiner

#### **Congress**

Congressional Oversight and Appropriations Committees

#### **Office of National Drug Control Policy**

Associate Director for Management and Administration

## Additional Information

To view this and any other DHS OIG reports, Please visit our website: [www.oig.dhs.gov](http://www.oig.dhs.gov)

For further information or questions, please contact the DHS OIG Office of Public Affairs via email: [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov)



## DHS OIG Hotline

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If you cannot access our website, please contact the hotline by phone or mail:

Call: 1-800-323-8603

U.S. Mail:  
Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Hotline  
245 Murray Drive SW  
Washington, DC 20528-0305