



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

OIG-24-17

January 29, 2024

FINAL REPORT

Review of Federal Law Enforcement Training Centers' Fiscal Year 2023 Drug Control Budget Formulation Compliance Report





OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

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

January 29, 2024

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

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V**
Inspector General **CUFFARI** Digitally signed by JOSEPH V
CUFFARI Date: 2024.01.29
16:50:48 -07'00'

SUBJECT: ***Review of Federal Law Enforcement Training Centers' Fiscal Year 2023
Drug Control Budget Formulation Compliance Report***

Attached for your information is our final report, *Review of Federal Law Enforcement Training Centers' Fiscal Year 2023 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 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 Drug Control Budget Formulation Compliance Report. Williams 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. 23-055-AUD-FLETC



DHS OIG HIGHLIGHTS

Review of Federal Law Enforcement Training Centers' Fiscal Year 2023 Drug Control Budget Formulation Compliance Report

January 29, 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.

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 Review Report on the Federal Law Enforcement Training Centers' (FLETC) FY 2023 Drug Control Budget Formulation Compliance Report. FLETC's 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 2023 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.



Independent Accountant's Review 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, 2023. FLETC's 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.

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 BFCR or related assertions 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 BFCR and related assertions are in accordance with the Circular, in all material respects, in order to express 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.

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

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, 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 BFCR 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 ONDCP, 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 17th 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 Budget Formulation Compliance Report (BCFR). In FY 2023, FLETC reported enacted authority of \$56 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

Budget Formulation Compliance Report

DEPARTMENT OF HOMELAND SECURITY

Federal Law Enforcement Training Centers (FLETC)

A – Summer Budget Formulation Information

1- Summer Drug Budget Transmittal

The summer budget was submitted from FLETC to DHS Budget on June 29, 2023. The official submission from DHS Budget to ONDCP was delivered on July 3, 2023.

2- Summer Drug Budget Resource Summary Table

Resource Summary

	Budget Authority (in Millions)		
	FY 2023 Enacted	FY 2024 President's Budget	FY 2025 Summer Budget
Drug Resources by Function			
Investigations	\$53.76	\$55.43	\$56.52
State & Local Assistance	\$1.68	\$1.73	\$1.77
International	\$0.56	\$0.58	\$0.59
Total Drug Resources by Function	\$56.00	\$57.74	\$58.87
Drug Resources by Decision Unit			
Operations & Support	\$56.00	\$57.74	\$58.87
Total Drug Resources by Decision Unit	\$56.00	\$57.74	\$58.87

Drug Resources Personnel Summary			
Total FTEs (direct only)	190	190	190
Drug Resources as a Percent of Budget			
Total Agency Budget (in Billions)	\$0.4	\$0.4	\$0.4
Drug Resources Percentage	13.8%	15.2%	15.3%

B – Assertions

1- Timeliness of Summer Budget Submission

FLETC asserts that the initial summer drug budget was submitted from FLETC to DHS Budget on June 29, 2023. The official submission from DHS Budget to ONDCP was delivered on July 3, 2023.

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.



OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Appendix A: Report Distribution

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Federal Law Enforcement Training Centers

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Additional Information

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