



Review of the  
Organized Crime Drug Enforcement Task Forces'  
Accounting of Drug Control Funding  
Fiscal Year 2025



AUDIT DIVISION

26-018

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**FEBRUARY 2026**

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# EXECUTIVE SUMMARY

## Review of the Organized Crime Drug Enforcement Task Forces' Accounting of Drug Control Funding Fiscal Year 2025

### Objective

Pursuant to 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021 (the Circular), the U.S. Department of Justice Organized Crime Drug Enforcement Task Forces (OCDETF) is required to submit to the Director of ONDCP a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year. Additionally, at least every 3 years, the Office of the Inspector General (OIG) is required by the Circular to authenticate and express a conclusion about the reliability of the detailed accounting of funds prior to OCDETF management's submission to the ONDCP.

### Results in Brief

The OIG concluded that it is not aware of any material modifications that should be made to the detailed accounting of drug control funding for the year ended September 30, 2025, in order for it to be in accordance with the Circular.

### Recommendations

No recommendations were provided in this report.

### Results

The OIG performed an attestation review of the OCDETF's detailed accounting of all funds expended for National Drug Control Program activities during the year ended September 30, 2025. The detailed accounting includes the Detailed Accounting Report (DAR) and related assertions by OCDETF management. OCDETF reported approximately \$527 million of drug control obligations for fiscal year 2025.

The purpose of the review was to express a conclusion about whether we are aware of any material modifications that should be made to the DAR or related assertions in order for them to be in accordance with the requirements set forth in the Circular. ONDCP approved OCDETF's request to exclude its submission of a Budget Formulation Compliance Report and related assertions for fiscal year 2025.

We concluded that we are not aware of any such material modifications. For fiscal year 2024, the OIG also concluded that no material modifications were needed to OCDETF's submission to the ONDCP (OIG Audit Division Report Number 25-048).

The review was performed in accordance with the attestation standards contained in Government Auditing Standards. 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 of the subject matter in order to express an opinion. Accordingly, we do not express such an opinion.

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## OFFICE OF THE INSPECTOR GENERAL'S INDEPENDENT REVIEW REPORT

Assistant Attorney General for Administration  
Justice Management Division

We have reviewed the accompanying Detailed Accounting Report (DAR) of the U.S. Department of Justice (DOJ) Organized Crime Drug Enforcement Task Forces (OCDETF) for the fiscal year ended September 30, 2025. OCDETF management is responsible for the preparation of the DAR in accordance with the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021 (the Circular). Our responsibility is to express a conclusion on management's assertions based on our review.

Our review was conducted in accordance with standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require us to 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 the 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 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, 2025, in order for them to be in accordance 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 DOJ, OCDETF, and the ONDCP, and is not intended to be, and should not be, used by anyone other than the specified parties.

Kelly A. McFadden, CPA  
Director, Financial Statement Audit Office  
Office of the Inspector General  
U.S. Department of Justice  
Washington, D.C.  
January 26, 2026



U.S. Department of Justice

Justice Management Division

Washington, D.C. 20530

**Detailed Accounting Report  
Management's Assertion Statement  
For Fiscal Year Ended September 30, 2025**

On the basis of the Organized Crime Drug Enforcement Task Force (OCDETF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the OCDETF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the OCDETF's accounting system of record for these Budget Decision Units.
2. The drug methodology used by the OCDETF to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
3. The drug methodology disclosed in the Detailed Accounting Report is the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision during FY 2025 for reprogrammings or transfers affecting drug-related resources that individually or in aggregate exceed \$5 million or 10 percent of a specific program or account included in the National Drug Control Budget.
7. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2025.

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Christopher Alvarez, Deputy Assistant  
Attorney General/Controller

Date

**U.S. Department of Justice**  
**Organized Crime Drug Enforcement Task Force (OCDETF) Program**  
**Detailed Accounting Report**  
**Table of Drug Control Obligations**  
**For Fiscal Year Ended September 30, 2025**  
**(Dollars in Millions)**

<b>Drug Resources by Budget Decision Unit and Function:</b>	<b>FY 2025 Obligations</b>
<b>Decision Unit #1: Investigations</b>	
Drug Enforcement Administration (DEA)	\$ 168.88
Federal Bureau of Investigation (FBI)	123.21
U.S. Marshals Service (USMS)	10.11
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	12.61
OCDETF Fusion Center (OFC)	40.13
International Organized Crime Intelligence and Operations Center (IOC-2)	2.20
National Emerging Threats	0.77
Co-Located Strike Forces Operations	3.60
<b>Total Investigations</b>	<b>\$ 361.51</b>
<b>Decision Unit #2: Prosecutions</b>	
U.S. Attorneys (USAs)	\$ 162.71
Criminal Division (CRM)	1.99
EXO Threat Response Unit (TRU)	0.27
National Security Division (NSD)	0.85
<b>Total Prosecutions</b>	<b>\$ 165.82</b>
<b>Total Obligations</b>	<b>\$ 527.32</b>
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ -
Organized Crime Drug Enforcement Task Force (OCDETF) Resources	\$ -

**U.S. Department of Justice  
Organized Crime Drug Enforcement Task Forces Program  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2025**

Disclosure 1: Drug Methodology

The Organized Crime Drug Enforcement Task Forces (OCDETF) Program is comprised of member agencies from three different Departments: the Department of Justice (DOJ), the Department of Treasury (Treasury), and the Department of Homeland Security (DHS). Beginning in FY 1998 and continuing through FY 2003, OCDETF member agencies were funded through separate appropriations. (Prior to the creation of DHS, which involved the transfer of the U.S. Coast Guard to DHS from the Department of Transportation, OCDETF was funded in DOJ, Treasury and Transportation appropriations.)

During FY 2004 and FY 2005, the DOJ's Interagency Crime and Drug Enforcement (ICDE) appropriation included funding to reimburse agencies in the DOJ, Treasury and DHS for their participation in the OCDETF Program. The availability of a consolidated budget has been critical to the OCDETF Program's ability both to ensure the proper and strategic use of OCDETF resources and to effectively monitor Program performance across all Departments and participating agencies. However, Congress repeatedly expressed concern with funding non-DOJ agencies via a DOJ appropriations account, and in FY 2005, Congress decreased base funding for non-DOJ program participants.

Recognizing that uncertainty surrounding funding levels for non-DOJ participants posed great difficulties for OCDETF in terms of program planning and administration, the Administration has not submitted a consolidated budget for the program since FY 2007. Instead, funding for the OCDETF Program's non-DOJ partners was requested through direct appropriations for Treasury and DHS. Currently, only DOJ OCDETF appropriated funding comes from the ICDE account.

In July 2023, the *OCDETF Program Guidelines (Program Guidelines)* were issued, officially broadening the aperture of OCDETF beyond counter-narcotics. Building on forty years of success applying a multi-agency, counter-network strategy, the *Program Guidelines* expanded OCDETF's investigative and prosecutorial efforts to include all high priority transnational organized crime (TOC) organizations and empowered United States Attorneys and federal law enforcement to respond more adroitly to ever-changing criminal threats. For example, the updated *Program Guidelines* support the designation of TOC organizations—regardless of any direct connection to drug trafficking—to the CPOT and RPOT lists. Thus, a small portion of OCDETF appropriated resources supported non-drug TOC cases in FY 2025.

The OCDETF Program is directly charged with carrying out the DOJ drug supply reduction strategy, and its activities are aimed at achieving a measurable reduction in the availability of drugs in this country. The disruption and dismantlement of drug trafficking networks operating regionally, nationally, and internationally is a critical component of the supply reduction effort. In particular, the OCDETF Program requires that in *each* OCDETF case, investigators identify and target the financial infrastructure that permits the drug organization to operate.

**U.S. Department of Justice**  
**Organized Crime Drug Enforcement Task Forces Program**  
**Detailed Accounting Report**  
**Related Disclosures**  
**For Fiscal Year Ended September 30, 2025**

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. The Table represents obligations from the ICDE account incurred by OCDETF for drug control purposes. All amounts are net of reimbursable agreements.

The total obligations in the Financial Table, which in past years has reflected the total direct obligations on the SF-133, was reduced by \$26.99M with consideration for the 246 non-drug TOC cases (approximately 5% of all active cases) in FY 2025.

Data - All accounting information for the OCDETF Program is derived from the DOJ United Financial Management System (UFMS). A majority of ICDE resources are reported as drug-related.

Financial Systems - UFMS is the financial system used to provide all ICDE obligation data. Obligations that are derived by this system reconcile with the enacted appropriations and carryover balances.

The Administration's request for the OCDETF Program reflects a restructuring that collapses the OCDETF Program's four areas - Investigations, Drug Intelligence, Prosecution, and Administrative Support- into two decision units- Investigations and Prosecutions. Under this methodology, the Administrative Support of the OCDETF Executive Office is pro-rated among decision units based on the percentage of appropriated ICDE Program funding. Additionally, Drug Intelligence Costs is reported as part of the Investigations Decision Unit.

The OCDETF Program's Decision Units are divided according to the two major activities of the Task Force – Investigations and Prosecutions – and reflect the amount of reimbursable ICDE resources appropriated for each participating agency. With respect to the Table of Drug Control Obligations, the calculated amounts were derived from the UFMS system as follows:

- a. Investigations Function - This decision unit includes the reimbursable resources that support investigative activities of the following participating agencies: the Drug Enforcement Administration; Federal Bureau of Investigation; the Bureau of Alcohol, Tobacco, Firearms and Explosives; the U.S. Marshals Service; the OCDETF Fusion Center; and the International Organized Crime Intelligence and Operations Center. The methodology applies 100 percent of the resources that support the OCDETF Program's investigative activities.
- b. Prosecution Function - This decision unit includes the reimbursable prosecution resources for the following participating DOJ agencies: the U.S. Attorneys; the Criminal Division; and the OCDETF Executive Office Threat Response Unit. The methodology applies 100 percent of the OCDETF Program's Prosecution resources to the Prosecution Decision Unit.



**U.S. Department of Justice  
Organized Crime Drug Enforcement Task Forces Program  
Detailed Accounting Report  
Related Disclosures  
For Fiscal Year Ended September 30, 2025**

Disclosure 2: Methodology Modifications

There were no modifications to the methodology used to report drug control resources.

Disclosure 3: Material Weaknesses or Other Findings

The OCDETF Program is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2025 the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2025 Independent Auditors' Report revealed no material weaknesses or significant deficiencies directed at OCDETF. Additionally, the Department's assessment of risk and internal control in FY 2025 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers in FY 2025.