



Review of the
United States Marshals Service's
Accounting of Drug Control Funding
Fiscal Year 2025

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AUDIT DIVISION

26-020

FEBRUARY 2026

REDACTED FOR PUBLIC RELEASE

Redactions were made to the full version of this report because it contained information that the Department identified as pre-decisional budget information.



EXECUTIVE SUMMARY

Review of the United States Marshals Service's 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 United States Marshals Service (USMS) 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 USMS 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 USMS'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 Budget Formulation Compliance Report (BFCR), Detailed Accounting Report (DAR), and related assertions by USMS management. The USMS reported approximately \$957.48 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 BFCR, DAR, or related assertions in order for them to be in accordance with the requirements set forth in the Circular. We concluded that we are not aware of any such material modifications. The previous OIG authentication of USMS's submission to ONDCP was for fiscal year 2023, and the OIG concluded that no material modifications were needed to USMS's submission to the ONDCP (OIG Audit Division Report Number 24-028).

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

Director
United States Marshals Service

We have reviewed the accompanying Budget Formulation Compliance Report (BFCR) and Detailed Accounting Report (DAR) of the U.S. Department of Justice (DOJ) United States Marshals Service (USMS) for the fiscal year ended September 30, 2025. USMS management is responsible for the preparation of the BFCR and 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 BFCR, 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 BFCR, 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 BFCR, 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 BFCR and 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, USMS, 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

United States Marshals Service

Office of the Chief Financial Officer

Washington, DC 20530-0001

**Budget Formulation Compliance Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2025**

On the basis of the U.S. Marshals Service (USMS) 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 USMS' system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The summer drug budget submitted to ONDCP in response to ONDCP Circular, Budget Formulation, Section 9.a.(1) was submitted to ONDCP at the same time as that budget request was submitted to the Department of Justice management in accordance with 21 U.S.C § 1703(c)(1)(A).
2. The funding requests submitted to ONDCP in the Summer Drug Budget Resource Summary Table represents the funding levels in the budget submission made by the USMS to the Department without alteration or adjustment by any official at the Department.


Holley O'Brien, Chief Financial Officer

1/26/2026
Date

Department of Justice - U.S. Marshals Service

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2025 Enacted	FY 2026 President's Budget	FY 2027 Spring Call
Drug Resources by Decision Unit and Function			
Salaries and Expenses			
<i>Decision Unit: Fugitive Apprehension</i>			
<i>International</i>	\$1,624	\$1,672	
<i>Investigative</i>	\$160,816	\$165,555	
Total, Fugitive Apprehension	\$162,440	\$167,227	
<i>Decision Unit: Judicial and Courthouse Security</i>			
<i>Prosecutions</i>	\$138,337	\$139,757	
Total, Judicial and Courthouse Security	\$138,337	\$139,757	
<i>Decision Unit: Prisoner Security and Transportation</i>			
<i>Prosecutions</i>	\$58,113	\$58,802	
Total, Prisoner Security and Transportation	\$58,113	\$58,802	
<i>Decision Unit: Tactical Operations</i>			
<i>Harm Reduction</i>	\$0.006	\$0.006	
Total, Tactical Operations	\$0.006	\$0.006	
Federal Prisoner Detention			
<i>Decision Unit: Detention Services</i>			
<i>Corrections</i>	\$648,622	\$701,688	
Total, Detention Services	\$648,622	\$701,688	
Total Drug Funding	\$1,007.518	\$1,067.480	
Drug Resources Personnel Summary			
Total FTEs (direct only)	1,126	1,129	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$3.9	\$4.3	
Drug Resources Percentage	25.6%	25.1%	



U.S. Department of Justice

United States Marshals Service

Office of the Chief Financial Officer

Washington, DC 20530-0001

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

On the basis of the U.S. Marshals Service (USMS) 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 USMS 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 USMS' accounting system of record for these Budget Decision Units.
2. The drug methodology used by the USMS 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 was revised during the fiscal year (FY) 2025 to properly reflect the changes, including ONDCP's approval of all reprogramming 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. The USMS did not have any ONDCP Fund Control Notices issued in FY 2025.


Holley O'Brien
Chief Financial Officer


Date

U.S. Department of Justice
U.S. Marshals Service
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2025
(Dollars in Millions)

	FY 2025 Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Fugitive Apprehension	
International	\$ 1.56
Investigations	154.17
Total Fugitive Apprehension	\$ 155.73
Decision Unit #2: Judicial and Courthouse Security	
Prosecutions	\$ 111.38
Total Judicial and Courthouse Security	\$ 111.38
Decision Unit #3: Prisoner Security and Transportation	
Prosecutions	\$ 46.36
Total Prisoner Security and Transportation	\$ 46.36
Decision Unit #4: Tactical Operations	
Harm Reductions	\$ 0.01
Total Tactial Operations	\$ 0.01
Decision Unit #5: Detention	
Corrections	\$ 644.00
Total Detention	\$ 644.00
Total Obligations	\$ 957.48
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 0.92
Organized Crime Drug Enforcement Task Force (OCDETF) Obligations	\$ 10.56

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Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2025**

Disclosure 1: Drug Methodology

The USMS does not receive a specific appropriation for drug-related work in support of the National Drug Control Strategy. Therefore, the USMS uses drug-related workload data to develop drug control ratios for some of its decision units, and the average daily population (ADP) for drug offenses to determine the drug prisoner population cost for the Detention Services decision unit.

Three decision units, Fugitive Apprehension, Judicial and Courthouse Security, and Prisoner Security and Transportation, are calculated using drug-related workload ratios applied to the Salaries and Expenses (S&E) appropriation.

A fourth decision unit, Tactical Operations, utilizes a projected annual cost for Naloxone (also known as Narcan) as part of the Operation Medical Support Unit (OMSU). The OMSU issues naloxone kits to its medically trained Deputy/Medic workforce as part of its routine medication issuance. Districts are also authorized to purchase Naloxone kits individually for Deputy U.S. Marshals (DUSMs) to keep on hand in the field. The total actual cost is applied to the drug resources under Tactical Operations.

For the Fugitive Apprehension decision unit, the USMS uses drug-related workload ratios based on the number of all warrants cleared, including felony offense classifications for Federal, state, and local warrants such as narcotics possession, manufacturing, and distribution. To calculate the drug-related workload percentage for this decision unit, the USMS divides the number of drug-related warrants cleared by the total number of warrants cleared. For the Judicial and Courthouse Security, and Prisoner Security and Transportation decision units, the USMS uses drug-related workload ratios based only on in-custody, drug-related, primary Federal offenses, such as various narcotics possession, manufacturing, and distribution charges. Primary offense refers to the crime with which the accused is charged that usually carries the most severe sentence. To calculate the drug-related workload percentages for these two decision units, the USMS divides the number of drug-related offenses in custody by the total number of offenses in custody. The USMS derives its drug related obligations for these three decision units starting with the USMS S&E appropriation actual obligations at fiscal year-end as reported in the Standard Form-133, Report on Budget Execution and Budgetary Resources. The previously discussed drug workload ratios by decision unit are then applied to the total S&E annual appropriation to derive the drug-related obligations.

Detention Services obligations are funded through the Federal Prisoner Detention (FPD) Appropriation. The USMS is responsible for Federal detention services relating to the housing and care of Federal detainees remanded to USMS custody, including detainees booked for drug offenses. The FPD appropriation funds the housing, transportation, medical care, and medical guard services for the detainees. Resources are expended from the time a prisoner is brought into USMS custody through termination of the criminal proceeding and/or commitment to the Federal Bureau of Prisons. The FPD appropriation does not include specific resources dedicated

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For Fiscal Year Ended September 30, 2025**

to the housing and care of the drug prisoner population. Therefore, for the Detention Services decision unit, the methodology used to determine the cost associated with the drug prisoner population is to multiply the ADP for drug offenses by the per diem rate (housing cost per day), which is then multiplied by the number of days in the year.

Data – All accounting information for the USMS, to include S&E and FPD appropriations, is derived from the USMS Unified Financial Management System (UFMS). The population counts and the daily rates paid for each detention facility housing USMS prisoners are maintained by the USMS Capture operational information and case management system. The data describe the actual price charged by state, local, and private detention facility operators and is updated on an as needed, case-by-case basis when rate changes are implemented. In conjunction with daily reports of prisoners housed, a report is compiled describing the price paid for non-Federal detention space on a weekly and monthly basis. Data are reported on both district and national levels. The daily population counts and corresponding per diem rate data capture actuals for the detention population count and for the expenditures to house the population.

The drug-related statistical data are also queried from the USMS Capture operational information and case management system. System administrators perform a variety of checks and updates to ensure that accurate information is contained. The information on offenses and warrants is live, so information queried for year-end reporting is a snapshot-in-time. Due to continuous user activity in Capture, the statistics in this report cannot be exactly replicated. The data in Capture is dynamic, and the statistics are only current as of the date and time the report was compiled.¹

Financial Systems – UFMS and the USMS’ Financial Data Allocation Platform (FDAP) are the financial systems that provides the USMS with obligation data. UFMS is the primary financial system and FDAP is a reporting tool of the financial data recorded in UFMS. Obligations in these systems can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

No modifications, all methods are the same as FY 2024.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2025, the USMS was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit opinion. The DOJ’s consolidated FY 2025 Independent Auditors’ Report, which was performed in Accordance with *Government Auditing Standards*, revealed no material weaknesses, significant deficiencies, or other findings for the USMS. Additionally, the Department’s review of the USMS internal controls as well as program activity for FY 2025 conducted in accordance with OMB Circular A- 123 did not identify any findings that adversely affected the functioning of existing controls, or the integrity of the data used in published financial reports.

¹ Capture data reports were generated in November 2025.

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For Fiscal Year Ended September 30, 2025**

Disclosure 4: Reprogrammings or Transfers

In FY 2025 the USMS S&E appropriation reprogrammed funds to the Judicial and Courthouse Security and Tactical Operations decision units of \$3.2 million and \$2.7 million respectively. The funding came from the Fugitive Apprehension, Prisoner Security and Transportation, and Protection of Witnesses decision units of \$3.1 million, \$0.9 million and \$1.9 million, respectively. The reprogramming of \$2.7 million to the Tactical Operations decision unit is included under the Detailed Accounting Report “Table of Reprogrammings or Transfers,” but does not apply to the Harm Reduction function. The USMS uses drug-related workload ratios in specific decision units and applies them to the actual obligations. When reviewing the changes to the drug budget due to the reprogramming, the overall impact to the USMS drug budget was minimal, decreasing the drug resources by approximately \$0.75 million. Total reprogramming was below the reporting threshold of \$5 million.

The USMS FPD appropriation transferred \$22.0 million to the USMS S&E Detention Operations decision unit. Due to the methodology for calculating drug resources for FPD, these transfers did not impact the drug budget.

Disclosure 5: Other Disclosures

None.

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Table of Reprogrammings or Transfers
For Fiscal Year Ended September 30, 2025
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogramming	Transfers-in	Transfers-out	Total
Decision Unit #1: Fugitive Apprehension				
Investigations	\$ (3.10)	\$ -	\$ -	\$ (3.10)
Total Fugitive Apprehension	\$ (3.10)	\$ -	\$ -	\$ (3.10)
Decision Unit #2: Judicial and Courthouse Security				
Prosecutions	\$ 3.20	\$ -	\$ -	\$ 3.20
Total Judicial and Courthouse Security	\$ 3.20	\$ -	\$ -	\$ 3.20
Decision Unit #3: Prisoner Security and Transportation				
Prosecutions	\$ (0.85)	\$ -	\$ -	\$ (0.85)
Total Prisoner Security and Transportation	\$ (0.85)	\$ -	\$ -	\$ (0.85)
Decision Unit #4: Tactical Operations				
	\$ 2.70	\$ -	\$ -	\$ 2.70
Total Tactical Operations	\$ 2.70	\$ -	\$ -	\$ 2.70
Decision Unit #5: Detention				
Corrections	\$ -	\$ -	\$ (22.00)	\$ (22.00)
Total Detention	\$ -	\$ -	\$ (22.00)	\$ (22.00)
Total	\$ 1.95	\$ -	\$ (22.00)	\$ (20.05)
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$ -	\$ 1.12	\$ -	\$ 1.12