

**Review of Federal Law
Enforcement Training
Centers' Fiscal Year 2021
Detailed Accounting
Report for Drug
Control Funds**





OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

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

January 25, 2022

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

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

JOSEPH V
CUFFARI

Digitally signed by JOSEPH V CUFFARI
Date: 2022.01.24 20:27:28 -05'00'

SUBJECT: *Review of Federal Law Enforcement Training Centers' Fiscal Year 2021 Detailed Accounting Report for Drug Control Funds*

Attached for your information is our final report, *Review of Federal Law Enforcement Training Centers' Fiscal Year 2021 Detailed Accounting Report for Drug Control Funds*. Federal Law Enforcement Training Centers (FLETC) management prepared the Table of FY 2021 Drug Control Obligations and 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 (Williams Adley) to review FLETC's Detailed Accounting 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: Chief Financial Officer and Senior Component Accountable Official, FLETC

Attachment



DHS OIG HIGHLIGHTS

Review of Federal Law Enforcement Training Centers Fiscal Year 2021 Detailed Accounting Report for Drug Control Funds

January 25, 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 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 agency's submission and provide a conclusion about the reliability of each assertion 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) Detailed Accounting Report. FLETC management prepared the Table of FY 2021 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 2021 Detailed Accounting Report and related assertions are not presented in conformity with the criteria in the 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 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, 2021. FLETC 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.

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 DAR 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 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. We believe that our review provides a reasonable basis for our conclusion.

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, 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

WILLIAMS, ADLEY & COMPANY-DC, LLP

Certified Public Accountants/ Management Consultants

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**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 Detailed Accounting Report (DAR). In FY2021 FLETC reported direct obligations of approximately \$54 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,

**DONALD R
LEWIS**

Digitally signed by
DONALD R LEWIS
Date: 2022.01.19
10:30:36 -05'00'

Donald R. Lewis
Assistant Director/Chief Financial Officer
Federal Law Enforcement Training Centers

U.S. DEPARTMENT OF HOMELAND SECURITY	2021
Federal Law Enforcement Training Centers (FLETC)	
Detailed Accounting Report of Drug Control Funding	

A - Prior Year Drug Control Obligations

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

	Obligations (in Millions)
	FY 2021
Drug Resources by Function	
Investigations	\$52.039
State & Local Assistance	\$1.079
International	\$0.617
Total Drug Resources by Function	\$53.735
Drug Resources by Decision Unit	
Salaries & Expenses	\$53.735
Total Drug Resources by Decision Unit	\$53.735
Drug Resources Personnel Summary	
Total FTEs (direct only)	219
-	
Drug Resources as a Percent of Budget	
Total Agency Budget (in billions)	\$ 0.300
Drug Resources Percentage	15.8%

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 20.4%; however, the percentage of FLETC's total budget authority in support of drug enforcement activities fluctuates.

3- Methodology Modifications

There were no modification 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 2021, there were no reprogrammings or transfers that materially impacted FLETC's drug-related obligations reported in the in the Table of Prior Year Drug Control Obligations by Decision Unit and Drug Control Function.

6- 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

FLETC asserts that the methodology described in Section A, Disclosure No. 2 is based on reliable data and 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 2021 Drug Control Obligations.

4- Material Weakness and Other Findings

All 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 as required by Section 7.a.(4) have been disclosed.

5- Methodology Modifications

No modifications were made to methodology for reporting drug control resources from the previous year's reporting.

6- Reprogrammings or Transfers

During FY 2021, FLETC had no reports of transfers or reprogramming actions 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 (21 U.S.C. § 1703(c)(4)(A)).

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 2021.



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Appendix A
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