

**Review of U.S.  
Immigration and Customs  
Enforcement's  
Fiscal Year 2021 Drug  
Control Budget  
Formulation  
Compliance Report**





## OFFICE OF INSPECTOR GENERAL

Department of Homeland Security

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

January 27, 2022

MEMORANDUM FOR: Tae Johnson  
Acting Director  
U.S. Immigration and Customs Enforcement

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

JOSEPH V  
CUFFARI

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SUBJECT: *Review of U.S. Immigration and Customs Enforcement's  
Fiscal Year 2021 Drug Control Budget Formulation  
Compliance Report*

Attached for your information is our final report, *Review of U.S. Immigration and Customs Enforcement's Fiscal Year 2021 Drug Control Budget Formulation Compliance Report*. U.S. Immigration and Customs Enforcement's (ICE) management prepared the Budget Formulation Compliance Report and the related assertions to comply with the requirements of the Office of National Drug Control Policy's 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 ICE's Drug Control Budget Formulation Compliance 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, ICE

Attachment



# DHS OIG HIGHLIGHTS

## ***Review U.S. Immigration and Customs Enforcement's Fiscal Year 2021 Drug Control Budget Formulation Compliance Report***

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**January 27, 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 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 U.S. Immigration and Customs Enforcement's (ICE) FY 2021 Drug Control Budget Formulation Compliance Report. ICE management prepared the Budget Formulation Compliance Report 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 ICE's FY 2021 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 as a result of its review.



## Independent Accountant's 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) U.S. Immigration and Customs Enforcement (ICE) for the year ended September 30, 2021. ICE 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.

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 BFCR 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 ICE's BFCR 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.

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

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, 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, ICE, 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



U.S. Immigration  
and Customs  
Enforcement

January 19, 2022

Regina M. LaBelle  
Acting Director for the Office of Performance and Budget  
Office of National Drug Control Policy

Dear Regina M. LaBelle,

In accordance with the Office of National Drug Control Policy (ONDCP) Circular: *National Drug Control Program Agency Compliance Review*, dated September 2, 2021, enclosed is Immigration and Customs Enforcement (ICE) Fiscal Year (FY) 2021 Budget Formulation Compliance Report (BFCR). The last time the Department of Homeland Security (DHS) Office of Inspector General (OIG) performed such an audit was for the *FY 2018 Compliance Review*.

The following assertions have been addressed regarding the FY2021 BFCR:

- Timeliness of Summer Budget Submission
- Funding Levels Represent Bureau-Level Request

If you require further assistance on this information, please contact Jackie Shaw ([Jackie.Shaw@ice.dhs.gov](mailto:Jackie.Shaw@ice.dhs.gov)) or Kimberly Fleming ([Kimberly.Fleming@ice.dhs.gov](mailto:Kimberly.Fleming@ice.dhs.gov)).

Sincerely,

KRISTI L  
CRUMP

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Kristi Crump, Deputy Budget Director  
Office of Budget and Program Performance (OBPP)  
U.S. Immigration and Customs Enforcement

**U.S. Department of Homeland Security  
U.S. Immigration and Customs Enforcement  
Budget Formulation Compliance Report FY 2021**

**A. Summer Budget Formulation Information**

1: Summer Drug Budget Transmittal

ICE FY 2023 Summer Drug Budget Transmittal was submitted to the Department of Homeland Security (DHS) Budget Coordination on July 7, 2021, for further transmission to ONDCP under ONDCP Circular: Budget Formulation, Section 9.a.(1).

2: Summer Drug Budget Table

**FY 2023 Summer Budget and Performance Summary  
DEPARTMENT OF HOMELAND SECURITY  
Immigration and Customs Enforcement (ICE)  
Resource Summary**

	Budget Authority (in Millions)		
	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Summer Budget
<b>Drug Resources by Function</b>			
Intelligence	\$64.439	\$65.369	\$66.895
Investigations: Domestic	556.736	563.289	581.376
Investigations: International	11.499	13.479	13.714
<b>Total Drug Resources by Function</b>	<b>\$632.674</b>	<b>\$642.137</b>	<b>\$661.985</b>
<b>Drug Resources by Decision Unit</b>			
Operations & Support	\$632.674	\$642.137	\$661.985
<i>Intelligence</i>	64.439	65.369	66.895
<i>Investigations: Domestic</i>	556.736	563.289	581.376
<i>Investigations: International</i>	11.499	13.479	13.714
Procurement, Construction, & Improvements	-	-	-
Research & Development	-	-	-
<b>Total Drug Resources by Decision Unit</b>	<b>\$632.674</b>	<b>\$642.137</b>	<b>\$661.985</b>
<b>Drug Resources Personnel Summary</b>			
Total FTEs (direct only)	2,650	2,666	2,670
<b>Drug Resources as a Percent of Budget</b>			
Total Agency Budget (in Billions)	\$8.3	\$8.3	\$8.4
Drug Resources Percentage	7.5%	7.6%	7.8%

## B. Assertions

### 1: Timeliness of Summer Budget Submission

ICE asserts the FY 2023 Summer Drug Budget Transmittal was submitted to the Department of Homeland Security (DHS) Budget Coordination on July 7, 2021, for further transmission to ONDCP in a timely manner.

### 2: Funding Levels Represent Bureau-Level Request

ICE asserts the funding request in the submission provided in Section 6.a.(2) of ONDCP Circular: Compliance Review, represent the funding levels submitted to DHS Budget Coordination for further transmission to ONDCP without alteration or adjustment by any official at the Department to the best of our knowledge.



**OFFICE OF INSPECTOR GENERAL**  
Department of Homeland Security

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**Appendix A**  
**Report Distribution**

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Executive Secretary  
Director, GAO/OIG Liaison Office  
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Congressional Oversight and Appropriations Committees

**Office of National Drug Control Policy**

Associate Director for Management and Administration



## **Additional Information and Copies**

To view this and any of our other reports, please visit our website at:  
[www.oig.dhs.gov](http://www.oig.dhs.gov).

For further information or questions, please contact Office of Inspector General  
Public Affairs at: [DHS-OIG.OfficePublicAffairs@oig.dhs.gov](mailto:DHS-OIG.OfficePublicAffairs@oig.dhs.gov).  
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Department of Homeland Security  
Office of Inspector General, Mail Stop 0305  
Attention: Hotline  
245 Murray Drive, SW  
Washington, DC 20528-0305