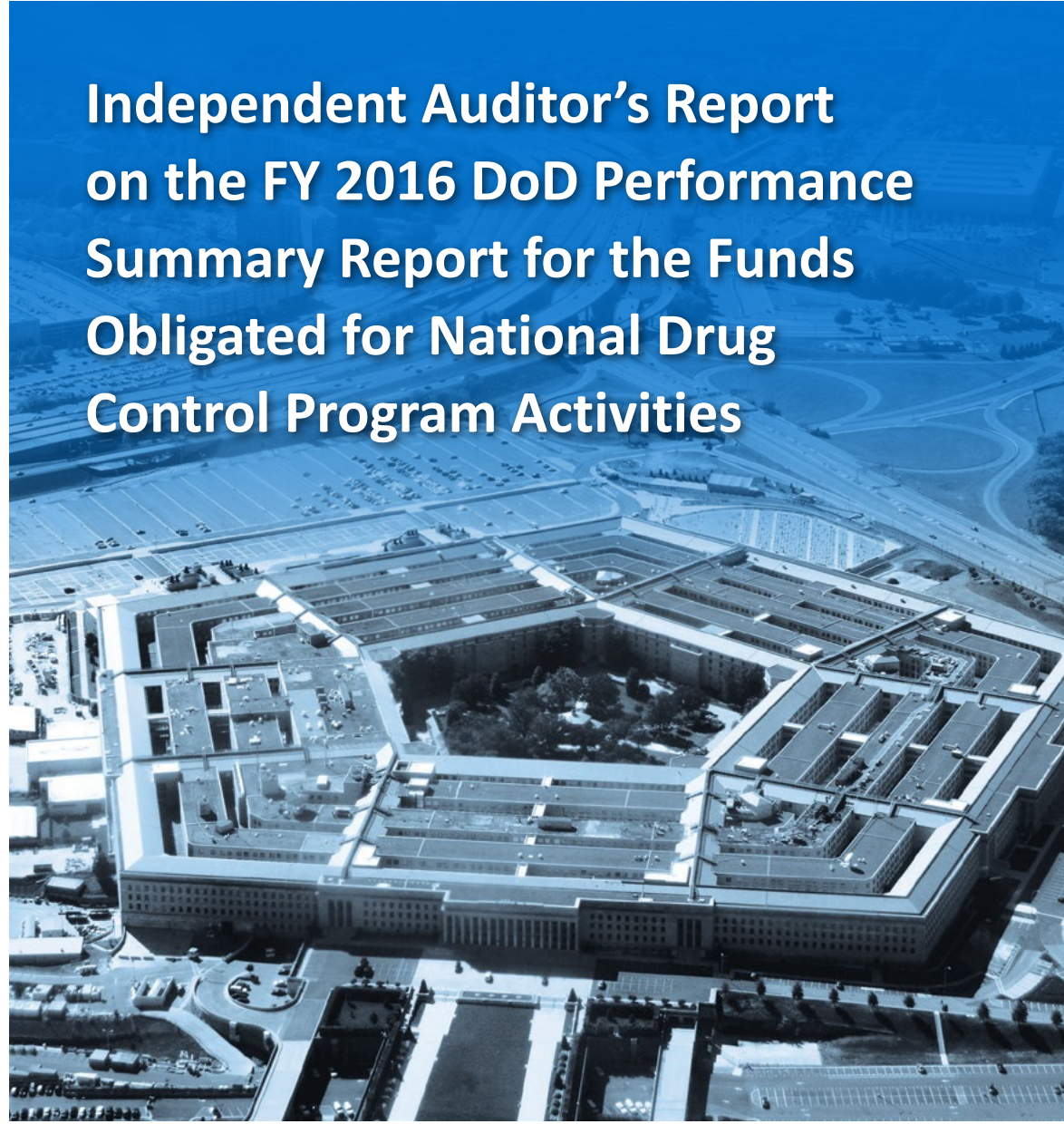




# INSPECTOR GENERAL

*U.S. Department of Defense*

JANUARY 30, 2017



## **Independent Auditor's Report on the FY 2016 DoD Performance Summary Report for the Funds Obligated for National Drug Control Program Activities**

INTEGRITY ★ EFFICIENCY ★ ACCOUNTABILITY ★ EXCELLENCE

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**INSPECTOR GENERAL  
DEPARTMENT OF DEFENSE  
4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500**

January 30, 2017

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/  
CHIEF FINANCIAL OFFICER, DOD  
DEPUTY ASSISTANT SECRETARY OF DEFENSE  
(COUNTERNARCOTICS AND GLOBAL THREATS)

SUBJECT: Independent Auditor's Report on the FY 2016 DoD Performance Summary Report  
for the Funds Obligated for National Drug Control Program Activities  
(Project No. D2017-D000FT-0008.000, Report No. DODIG-2017-047)

The Office of National Drug Control Policy (ONDCP) Circular, "Accounting of Drug Control Funding and Performance Summary," January 18, 2013, (the Circular) requires the DoD to provide a performance summary report (the Report) to the Director, Office of National Drug Control Policy by February 1st of each year. The Circular requires the DoD Office of Inspector General to review the Report and express a conclusion on the reliability of each assertion made in the Report.

The Circular outlines four performance-related components of the information that the Office of the Deputy Assistant Secretary of Defense, Counternarcotic & Global Threats (DASD[CN&GT]) must include in its Report. The components are:

- performance measures,
- prior-year performance targets and results,
- current year performance targets, and
- quality of performance data.

The Circular also requires the DASD(CN&GT) to make four assertions about the information presented in the Report. The assertions are:

- an appropriate performance reporting system,
- reasonable explanations for not meeting performance targets,
- a consistent and reliable methodology for performance targets, and
- adequate performance measures for all significant drug activities.

The DASD(CN&GT) compiles and transmits the Report. We reviewed the Report in accordance with attestation standards established by the American Institute of Certified Public Accountants and in compliance with generally accepted government auditing standards.

Those standards require that we obtain sufficient evidence to provide a reasonable basis for our conclusions. We believe the evidence provided a reasonable basis for our conclusions based on our attestation objective. We performed a review-level attestation, which is substantially less in scope than an examination done to express an opinion on the subject matter. Accordingly, we do not express an opinion.

The DASD(CN&GT) provided us the Report, dated January 11, 2017, which we reviewed to determine compliance with the Circular. The Report described how the DoD executed a \$1.14 billion counternarcotics program in accordance with the DoD Counternarcotics Global Threat Strategy in FY 2016. The DoD was required to compile performance data submitted by DoD components on the DoD counternarcotics website.

The DASD(CN&GT) reported on the DoD Drug Demand Reduction Program and the Counternarcotics and Global Threats activities for FY 2016. The DASD(CN&GT) also reported information pertaining to three strategic goals and performance measures related to those strategic goals. Please see the attachment for more information about the strategic goals and performance measures.

Based on our review, nothing came to our attention that caused us to believe the Report, or the associated assertions, were not presented fairly, in all material respects, in conformity with the Circular.



Lorin T. Venable, CPA  
Assistant Inspector General  
Financial Management and Reporting

Attachment:  
As stated

# Attachment

## DoD FY 2016 Counternarcotics Performance Summary Report



SPECIAL OPERATIONS/  
LOW-INTENSITY CONFLICT

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE  
2500 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-2500

Mr. Scott Chronister  
Office of Performance and Budget  
Office of National Drug Control Policy  
750 17<sup>th</sup> Street, NW  
Room 535  
Washington, DC 20503

DEC 13 2016

Dear Mr. Chronister:

On behalf of the Department of Defense (DoD), I am pleased to submit the attached DoD FY2016 Counternarcotics Performance Summary Report. As required by the Office of National Drug Control Policy Circular: Drug Control Accounting dated January 18, 2013, I assert that:

- Our performance reporting system is appropriate and properly applied to generate performance data.
- Current performance results for each strategic goal are reasonably explained and include plans for meeting future performance targets.
- The methodology used to establish performance targets is reasonable given past performance and available resources.
- Acceptable performance measures exist for all of our significant drug control activities.

I anticipate that your office will provide valuable feedback regarding our performance accounting, and your inputs will help us improve the effectiveness of our contributions to the President's National Drug Control Strategy. My point of contact for this action is [REDACTED]

Caryn C. Hollis  
Deputy Assistant Secretary of Defense  
Counternarcotics and Global Threats

Attachment:  
As stated

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)



## FY 2016 Counterdrug Performance Summary Report

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U.S. Department of Defense

UNCLASSIFIED  
January 11, 2017

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## DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

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# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

## TABLE OF CONTENTS

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Executive Summary .....	5
Measuring Performance .....	6
Performance Results and Discussion .....	8



## DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

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# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

## EXECUTIVE SUMMARY

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In accordance with the Department of Defense (DoD) Counternarcotics and Global Threats Strategy, dated April 27, 2011, DoD commits resources in support of an integrated counterdrug program designed to combat drug trafficking and related forms of transnational organized crime. DoD's counterdrug program supports the National Drug Control Strategy and the National Strategy to Combat Transnational Organized Crime.

The international security environment has changed considerably since the DoD Counternarcotics and Global Threats Strategy was first published in 2011. Throughout Fiscal Year 2016 (FY16), DoD has been developing a follow-on strategy to guide the synchronization of military assets and civilian law enforcement for countering drug trafficking and illicit threat networks. It is anticipated that this new strategy will be issued in FY17 with revised strategic goals and objectives that will be reflected in the FY17 Performance Summary Report.

During FY16, DoD executed its counterdrug program in accordance with the following established strategic goals:

- *Strategic Goal 1.* To disrupt and, to the degree possible disable, not only the nexus of actors and activities but also the individual activities of trafficking, insurgency, corruption, threat finance, terrorism, and distribution of precursor chemicals in Afghanistan/Pakistan such that material support for the insurgency and terrorists is significantly reduced, the Afghan National Police and other law enforcement agencies are strengthened, and the governments of Afghanistan and Pakistan are reinforced.
- *Strategic Goal 2.* Illicit drug and drug precursor trafficking and related transnational organized criminal threats to U.S. national security interests in the Western Hemisphere – particularly in Mexico, Central America, Colombia, and Peru – are reduced sharply in a manner sustained by partner nations.
- *Strategic Goal 3.* The size, scope, and influence of targeted Transnational Criminal Organizations (TCOs) and trafficking networks are mitigated such that these groups pose only limited, isolated threats to U.S. national security and international security. The United States and partner nations have developed layered and coordinated approaches that regularly disrupt the operations of these organizations and networks, limit their access to funding, reduce their assets, and raise their costs of doing business.

Through these strategic goals, DoD continued to provide detection and monitoring, capacity building, and operational and analytical support to U.S. and partner nation law enforcement entities. This performance summary of selected qualitative and quantitative program performance results is provided to communicate progress on these strategic goals and operational objectives.

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

## MEASURING PERFORMANCE

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The Department of Defense delivers global support to the nation's counterdrug and countering transnational organized crime efforts through detection and monitoring, information sharing, and building partner nation capacity. Performance metrics, in support of these efforts, are used to:

- Observe progress and measure actual results for comparison to expected results and operational objectives.
- Guide the allocation of counterdrug and countering transnational organized crime budgetary resources during the annual planning, programming, budgeting, and execution process.
- Provide management and oversight of DoD counterdrug and countering transnational organized crime programs.
- Facilitate communications and engagements with internal and external stakeholders.

## DEFINING MEASURES OF SUCCESS

DoD's performance metrics program ensures component and subcomponent goals, objectives, programs, and activities align with and support this strategy as well as the following strategic and program management imperatives:

**Align programs and initiatives with strategic goals and objectives:** Geographic Combatant Commands, Military Departments, and Defense Agencies are responsible for developing, managing and reporting on their Counternarcotics Central Transfer Account-funded programs through an established metrics program. These performance metrics capture and measure the major cause and effect linkages among existing and proposed activities and the objectives of this strategy.

**Link program performance to management and resource decision-making:** Performance metrics provide stakeholders with key output and outcome data which is used to evaluate the performance of programs and supporting organizations. By accurately measuring performance, leaders and managers can make more informed program and resource decisions.

**Identify opportunities for improvement:** Performance metrics help identify performance gaps between program expectations and results.

**Frame stakeholder expectations:** DoD counterdrug and related counter-illicit trafficking programs often support and enable related missions performed by U.S. interagency and international partners. Performance metrics help DoD to frame expectations for the execution of programs and activities in support of common strategic objectives.

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

## SUPPORTING PROGRAM MANAGEMENT

When successfully implemented, the performance metrics program ensures component and subcomponent goals, objectives, programs, and activities align with and support DoD's strategy, while also giving insight and traceability to the following management imperatives:

**Mission Execution:** Effective metrics support mission execution by defining the parameters of mission success and by measuring progress toward objectives. Once programs reach the execution stage, properly developed output and outcome metrics will help keep programs on course to achieve desired end states.

**Strategic Integration:** In addition to supporting mission execution at the tactical and operation levels, performance metrics support the objectives of this strategy as well as objectives identified in component Theater Campaign Plans (TCP) and similar operational-level documents.

**Operational Efficiency:** Metrics support program efficiency by helping identify initiatives and activities with the highest return on investment (most effective at achieving program objectives at lowest cost). Components employ metrics to inform program reviews, guide procurement decisions, and identify opportunities for process improvement.

**Reporting:** DoD employs metrics to catalogue and report component performance toward the achievement of strategic goals and objectives identified in this document.

## PERFORMANCE TARGETS

Target setting is a DoD management process delegated to counternarcotics program managers who are knowledgeable about specific counternarcotics activities and associated performance information. Obtaining performance targets from those who are most closely involved with the counternarcotics activity leads to more informed and realistic targets. Once targets are set, they are not changed for a period of time but remain flexible as more information is received and as circumstances change. When setting performance targets, DoD reviews trends and history and considers variations in performance, peaks, troughs, and seasonal, economic, and political factors. Other factors considered include changing political leadership as well as new authorities and modifications of existing authorities.

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

## PERFORMANCE RESULTS AND DISCUSSION

DoD provides the following Table of Deviations for its FY 2016 Performance Summary Report submission. This table addresses deviations from requirements of the Office of National Drug Control Policy Circular: Drug Control Accounting, dated January 18, 2013.

DEVIATION FROM CIRCULAR	EXPLANATION
One acceptable performance measure for each Drug Control Budget Decision Unit, as defined in 7b(4).	Although the annual Drug Interdiction and Counterdrug Activities, Defense appropriation is apportioned along budget decision unit lines (i.e., military personnel; operation and maintenance; procurement; and research, development, test and evaluation), DoD counterdrug program metrics are based on the strategic goals outlined in the DoD Counternarcotics and Global Threats Strategy dated April 27, 2011. DoD presents at least one acceptable performance measure per strategic goals 1-3.
Strategic Goal 1: Lack of four years of data as defined in Section 7a(2).	During FY16, USCENTCOM continued the Regional Narcotics Interagency Fusion Cell (RNIFC) proof of concept that was evaluated and designated a program of record in September 2016. To measure the program's effectiveness, heroin removals by Combined Task Force-150 vetted in the Consolidated Counter Drug Database for FY14-FY16 is reported.
Strategic Goal 1: Lack of target data as defined in Section 7a(3).	With RNIFC's newly designated status as a formal program of record and the absence of four years of CCDB RNIFC case event data, there is neither sufficient conveyance trend, nor interdiction cueing and interdiction data to substantiate a FY17 performance target. Future RNIFC performance target values are currently under development and being considered for implementation.

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

## STRATEGIC GOAL I

### Measure 1: Regional Narcotics Interagency Fusion Cell Proof of Concept

RNIFC Proof of Concept Assessment	Program of Record Designation
Program of Record Designation (Y/N)	Authorized (9/29/16)

### Measure 2: Heroin Removal in the Indian Ocean Transit Zone by Combined Task Force-150

[1] (T = FY16/FY17 target).

Heroin Removal by Combined Task Force - 150	FY 2014	FY 2015	FY 2016 T	FY 2016	FY2017T
Indian Ocean Transit Zone	4,687 kg	2,531 kg	N/A	2,165 kg	N/A

[1] Fiscal year Consolidated Counter Drug Database (CCDB) RNIFC case number data reported by Defense Intelligence Agency.

In anticipation of a reduced military presence in Afghanistan, DoD developed a Post-2014 CN Strategy for Afghanistan and the region. An integral part of this strategy was to develop a regional intelligence fusion center to retain the interagency and international collaboration that was effective for counterdrug efforts in Afghanistan and the region. In response, DoD created the Regional Narcotics Interagency Fusion Cell (RNIFC), a joint DoD and law enforcement entity, funded by DoD and supported by U.S. Central Command (USCENTCOM). In 2014, the RNIFC began as a two-year proof of concept to determine the feasibility of this DoD, interagency and Coalition partner activity to disrupt the flow of illicit drugs in the region. Co-located with the U.S. Central Command's Navy component in Bahrain, the RNIFC analyzes, fuses, develops and disseminates all-source military intelligence and law enforcement information to assist in targeting drug trafficking, transnational criminal organization networks, and other transnational threats emanating from the illicit drug trade in Afghanistan.

In June of 2016, representatives from the Deputy Assistant Secretary of Defense Counternarcotics & Global Threats (DASD/CN&GT), USCENTCOM and the Drug Enforcement Administration (DEA) traveled to Bahrain to conduct a proof of concept assessment of RNIFC activities. Assessors determined that U.S. and foreign agency personnel were extremely positive about the success of the RNIFC, the roles they play, and the future of the organization. Analysts and RNIFC participants believe the cell's activities have forced illicit drug trafficking organizations to change tactics, techniques and procedures. Success of the RNIFC has generated greater interest and participation, and new U.S. and coalition partners are expanding RNIFC's capabilities. On September 28, 2016 the DASD/CN&GT formally signed the assessment report and agreed to provide continued DoD counterdrug resources and support for RNIFC. The following day, September 29, 2016, the assessment was presented to senior representatives of the RNIFC interagency and coalition partners where they unanimously agreed to continue their participation and support.

During FY16, RNIFC intelligence fusion efforts nominated 81 contacts of interest (COI) that were passed to the Combined Maritime Forces/Coalition Task Force -150 and allied law enforcement partners for action and case development. The COI resulted in 11 successful interdictions on the open sea and removal of 2,165 kilograms of heroin by coalition ships. Her Majesty's Australian Ship (HMAS) Melbourne was particularly successful. For example, on December 26, 2015, the HMAS Melbourne conducted a flag verification boarding of the Motor Vessel Al Sadiqui 2 north of the Seychelles in the Indian Ocean. During the boarding, the crew of the Melbourne discovered 118 kilograms of heroin that had been carefully concealed in a bulkhead

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

compartment. Then again on January 29, 2016, during a flag verification boarding of the fishing vessel Al Mansour, the Melbourne's boarding party identified a false deck in the dhow's galley and found 65 kilograms of heroin mislabeled as sunflower seeds. The RNIFC partnership with the 31 member nations of the Combined Maritime Forces has been critical to creating increased interdictions of drug trafficker illicit trafficking operations.

## STRATEGIC GOAL 2

*Measure 1:* Percentage of total global illicit trafficking events, as estimated by interagency and international intelligence activities, detected and successfully handed-off to interdiction and apprehension assets by Joint Interagency Task Force South (JIATF-S) (T = FY16/FY17 target).

### JIATF-S Interdiction Continuum Data

JIATF-S data derived from a combination of JIATF-S HELIOS database and the Consolidated Counter Drug Database (CCDB).

JIATF-S Interdiction Continuum Data	FY 2013	FY 2014	FY 2015	FY 2016 T	FY 2016	FY2017 T
Critical Movement Alerts (CMA) [1]	4,033	4,486	5,879	N/A	8,008	N/A
Drug Movement Alerts (DMA) [2]	2,999	3,453	4,294	N/A	6,489	N/A
Consolidated Counterdrug Database Events [3]	1,482	1,397	2,218	N/A	4,575	N/A
Targeted CCDB Events [4]	340	383	526	N/A	1,186	N/A
Detected CCDB Events [5]	125	171	246	N/A	451	N/A
Seized or Disrupted CCDB Events	93	135	192	N/A	322	N/A
Percentage of Detected Events Successfully Handed-off to Interdiction and Apprehension Resources	74%	79%	78%	80%	71%	80%

[1] CMAs comprised of initial intelligence submissions through JIATF-S tactical analyst teams or liaison officers and include DMAs and other illicit trafficking events. [Data source: JIATF-S HELIOS]

[2] DMAs capture impending or ongoing drug trafficking movements (conveyance, location, date and time). [Data source: JIATF-S HELIOS]

[3] CCDB events are those JIATF-S DMAs that meet interagency agreed upon criteria in CCDB User's Manual. [Data source: CCDB]

[4] Illicit trafficking events targeted by JIATF-S aviation and maritime resources. [Data source: CCDB]

[5] Illicit trafficking events detected by JIATF-S aviation and maritime resources. [Data source: CCDB]

[6] FY17 target methodology based on four-year trend data assuming constant resourcing and threat interdiction processes.

DoD contributes to the National Drug Control Strategy goal by acting as the single lead agency for detection and monitoring of aerial and maritime transit of illicit drugs into the United States. USOUTHCOM's Joint International Task Force-South (JIATF-S) counternarcotic activities facilitate the interdiction and dismantlement of transnational threat networks (primarily through law enforcement agencies) that are highly mobile, asymmetric, non-communicative targets involved in illicit drug trafficking and other transnational organized crime within the Western Hemisphere transit zone.

Through cued intelligence and other sources, JIATF-S detects, monitors, and hands-off illicit targets to U.S. and international law enforcement agencies that possess the authorities to conduct the interdiction and apprehension (I&A) phase of the interdiction continuum. Beginning in FY10, JIATF-S developed drug interdiction continuum indicators to assess its caseload, operational efficacy and utilization of detection and monitoring (D&M) resources. During FY15, JIATF-S refined and realigned its drug interdiction continuum metrics to reflect updated Consolidated Counterdrug Database (CCDB) event criteria.

# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

JIATF-S and other interagency and international data entered into the CCDB is reviewed through a quarterly, interagency vetting process that validates each event. The CCDB event-based estimates are the best available authoritative source for estimating known illicit drug flow through the Transit Zone. All event data contained in the CCDB is deemed to be “high confidence” (accurate, complete and unbiased in presentation and substance as possible).

In FY16, JIATF-S logged 8,088 Critical Movement Alerts (CMAs) comprised of initial intelligence submissions, of which 6,489 were Drug Movement Alerts (DMAs), a subset of CMAs that capture an impending or ongoing illicit drug movement. During the quarterly CCDB vetting conferences, each interagency submitted event is examined to ascertain its strict adherence to interagency agreed-upon criteria as defined in the CCDB User’s Manual. This refinement process led to the designation of 4,567 JIATF-S CCDB validated events for FY16.

Of the 4,567 JIATF-S CCDB events, JIATF-S was able to “target” 1,186 events (the act of trying to find or search for the illicit conveyance with JIATF-S controlled resources such as, aircraft, ships, helicopters, etc.). The remaining 3,381 events were not targeted primarily due to the lack of allocated air and ship resources.

Of the 1,186 targeted events, 449 were “detected” (eyes on the illicit conveyance) by U.S. and/or partner nation D&M assets. Of the 449 detected cases, 318 were successfully handed-off to U.S. or PN law enforcement Interdiction and Apprehension (I&A) assets achieving a success rate of 71% for seizures and/or disruptions once the illicit target was detected. This overall hand-off rate of 71% falls short of the FY16 target of 80%, and although the ultimate hand-off percentage is driven by many factors, in FY16 this can be best attributed to a lack of JIATF-S air and ship resources (only 30% of JIATF-S air flight hour requirement and 42% of JIATF-S ship day requirement were sourced by U.S. and Partner Nations in FY16).

### STRATEGIC GOAL 3

*Measure 1:* Total value in U.S. dollars interdicted through DoD counterdrug funded National Guard Programs (Western Hemisphere). (T = FY16/FY17 target)

National Guard data derived from its Full Time Support Management Control System (FTSMCS).

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016T	FY 2016	FY2017T
\$359M	\$227.5M	\$275M	\$221M	\$230M	\$234M	\$230M

[1] FY17 target methodology based on four-year trend data assuming constant resourcing and threat interdiction processes.

In FY16, DoD counternarcotic funded National Guard Counter Threat Finance (CTF) analysts traced the flow of more than one billion dollars of illicit funds and assets. Illicit funds have been traced through the formal banking systems, trade transactions and virtual currencies on the Dark Web. FY16 saw a significant uptick in the amount of heroin and other opiate cases.

The National Guard supported U.S. law enforcement agencies in counternarcotic-related money laundering investigations by analyzing more than 46,000 financial documents and producing 2,495 analytical reports. These investigations helped to identify 821 suspects, 526 money-laundering methods, and the dismantling of 48 money-laundering targets.

The National Guard CTF program has initiated protocols to deconflict and share



# DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

information throughout the DoD CTF community. These relationships have contributed to policy recommendations, training updates, case support and Commanders Priority Intelligence Requirements. Leveraging the unique Title 32 authorities of the National Guard is a force multiplier for U.S. law enforcement and DoD components.

## DRUG DEMAND REDUCTION

The DoD Drug Demand Reduction Program (DDRP) was mandated in 1981 and given the mission to deter DoD personnel from abusing illicit drugs or misusing prescription drugs. The program components include compulsory random drug testing with punitive consequences and anti-drug education and outreach programs. The effectiveness of this program is measured by monitoring the prevalence of drug use from drug testing statistics published annually with a 2% or less urine drug positive rate for military personnel, and a 1% urine drug positive rate for DoD civilians in Testing Designated Positions. An additional source of determining the effectiveness of the DDRP is the DoD Survey of Health Related Behaviors. The DoD survey is conducted every three years as an additional measure of effectiveness because it is independent from the drug testing program. The specific metric from the survey monitored is self-reported use of illicit drugs and misuse of prescription drugs within the past 30 days.

DoD is on track to keep the illicit drug positive rate below 2% showing a downward trend for both active duty personnel and DoD civilian personnel. Defense policy is to ensure 100% random urine drug testing for all active, reserve, and National Guard. Given the success of the Defense civilian drug testing program, the DoD random testing rate for civilians in testing designated positions will be 100% over a two year period, or 50% of the workforce per year.

*Measure 1: Active duty military personnel testing positive for drug use. (T = FY16/FY17 target)*

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 T	FY 2016	FY 2017 T
	0.88%	0.70%	0.87%	0.74%	<2%	.71%	< 2%
FY16 Unique military members testing positive [1]						11,556	
FY16 Unique military members tested [1]						1,627,528	

Source: Defense Manpower Data Center FY16 Drug Testing Metrics; U.S. Army Medical Information Technology Center. [1] FY16 annual estimate based on increased 4<sup>th</sup> quarter testing. [1] FY15 data represents the first three quarters of FY15.

*Measure 2: DoD civilian personnel testing positive for drug use. (T = FY16/FY17 target)*

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 T	FY 2016	FY 2017 T
	0.33%	0.37%	0.38%	0.34%	<1%	0.29%	<1%
FY16 Unique civilian members testing positive [2]						355	
FY16 Unique civilian members tested [2]						121,136	

Source: Defense Manpower Data Center FY16 Drug Testing Metrics; U.S. Army Medical Information Technology Center; Pembroke Occupational Health, Inc. [2] FY16 DoD Civilian Drug Positive Rate Actual.

## DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)

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## DoD FY 2016 Counternarcotics Performance Summary Report (cont'd)





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