# U.S. Department of Education


## Performance Summary Report

## Fiscal Year 2014

**In Support of the**

***National Drug Control Strategy***

**February 11, 2015**

400 MARYLAND AVE., S.W., WASHINGTON, D.C. 20202
www.ed.gov

**UNITED STATES DEPARTMENT OF EDUCATION**

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

February 11, 2015

Kathleen S.Tighe
Inspector General
U.S. Department of Education
400 Maryland Avenue, S.W.
Washington, DC 20202-1510

Dear Ms.Tighe:

As required by Office of National Drug Control Policy (ONDCP) Circular *Accounting of Drug Control Funding and Performance Summary*, enclosed please find detailed information about performance-related measures for key drug control programs administered by the U.S. Department of Education, in accordance with the guidelines in the circular dated January 18, 2013. This information covers the Safe and Drug-Free Schools and Communities program, which is the Drug Control Budget Decision Unit under which the 2014 budgetary resources for the Department of Education are displayed in the Fiscal Year 2015 *National Drug Control Budget and Performance Summary*.

Consistent with the instructions in the ONDCP Circular, please provide your authentication to me in writing and I will transmit it to ONDCP along with the enclosed Performance Summary Report. ONDCP requests these documents by February 18, 2015. Please do not hesitate to contact me if you have any questions about the enclosed information.

Sincerely,

David Esquith
Director, Office of Safe and Healthy Students

# FY 2014 Performance Summary Information

Safe and Supportive Schools

In FY 2010 the Department awarded the first round of awards under the Safe and Supportive Schools (S3) grant program. No subsequent cohorts of grants were awarded under the program. Awards were made to State educational agencies to support statewide measurement of, and targeted programmatic interventions to improve, conditions for learning in order to help schools improve safety and reduce substance use. Projects had to take a systematic approach to improving conditions for learning in eligible schools through improved measurement systems that assess conditions for learning, including school safety, and the implementation of programmatic interventions at the school level that address problems identified by data.

**Measure 1:** Percentage of eligible schools implementing programmatic interventions funded by Safe and Supportive Schools that experience a decrease in the percentage of students who report current (30-day) alcohol use.

**Table 1**

| Cohort | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Target | FY2014 Actual | FY2015 Target |
|---|---|---|---|---|---|---|---|
| 2010 | n/a | n/a | 58.0 | 73.9 | 77.6 | TBD | n/a |

The Measure. ED established several GPRA performance measures for assessing the effectiveness of Safe and Supportive Schools grants. Four measures were related to addressing the goals of the National Drug Control Strategy. This measure was one of the four selected for that purpose.

FY 2014 Performance Results. There are no FY 2014 performance data to report as most grantees are completing unfinished grant activities in a no-cost extension period, and will provide that information as part of their final reports which are due January 1, 2016.

NOTE: The data from two grants in the FY 2010 cohort were excluded from both the FY 2012 and FY 2013 actual percentages, as those data were deemed invalid and not comparable to the data from the other grants in the cohort. Grantees were advised in the Safe and Supportive Schools GPRA guidance to include only schools that had fully implemented programmatic interventions with fidelity. The data for the two grantees that were excluded included a significant number of schools that were at varying stages of program implementation and did not meet this criterion. The two grantees received additional technical assistance related to performance data collection.

FY 2015 Performance Targets. A performance target will not be set for FY 2015 as most grantees are completing unfinished grant activities in a no-cost extension period, with varying project period lengths and differing project scope and objectives.

Methodology. These measures constituted the Department's indicators of success for the Safe and Supportive Schools grant program. Consequently, we advised applicants for a grant under this program to give careful consideration to these measures in conceptualizing the approach and evaluation for its proposed program. Each grantee was required to provide, in its annual performance and final reports, data about its progress in meeting these measures.

To receive funds after the initial year of a multiyear award, grantees must submit an annual continuation performance report that describes the progress the project has made toward meeting the predefined benchmarks and milestones. This performance report also provides program staff with data related to the GPRA measures established for the program.

Authorized representatives for the grant site signed the annual performance report and, in doing so, certified that to the best of the signer's knowledge and belief, all data in the performance report were true and correct and that the report fully disclosed all known weaknesses concerning the accuracy, reliability, and completeness of the data included. Generally, the Department relied on the certification concerning data supplied by grantees and did not conduct further reviews.

The National Center on Safe Supportive Learning Environments, the technical assistance contractor for the S3 grant program, provided training on data collection. They reviewed data submitted, and worked with grantees to seek clarifying information and provide technical assistance if grantees were having difficulty in collecting or reporting data for this measure.

For measures related to 30-day alcohol use, States calculated the percentage of eligible schools implementing programmatic interventions that experienced either an increase or decrease in the percentage of students who reported each behavior or experience between year 1 and year 2, and this became the basis for the formulation of the baseline (FY 2012 actual) on which subsequent targets were set.

**Measure 2:** Percentage of eligible schools implementing programmatic interventions funded by Safe and Supportive Schools that experience an increase in the percentage of students who report current (30-day) alcohol use.

**Table 2**

| Cohort | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Target | FY2014 Actual | FY2015 Target |
|---|---|---|---|---|---|---|---|
| 2010 | n/a | n/a | 37.0 | 22.6 | 21.5 | TBD | n/a |

The Measure. ED established several GPRA performance measures for assessing the effectiveness of Safe and Supportive Schools grants. Four measures were related to addressing the goals of the National Drug Control Strategy. This measure was one of the four selected for that purpose.

FY 2014 Performance Results. There are no FY 2014 performance data to report as most grantees are completing unfinished grant activities in a no-cost extension period, and will provide that information as part of their final reports which are due January 1, 2016.

NOTE: The data from two grants in the FY 2010 cohort were excluded from both the FY 2012 and FY 2013 actual percentages, as those data were deemed invalid and not comparable to the data from the other grants in the cohort. Grantees were advised in the Safe and Supportive Schools GPRA guidance to include only schools that had fully implemented programmatic interventions with fidelity. The data for the two grantees that were excluded included a significant number of schools that were at varying stages of program implementation and did not meet this criterion. The two grantees received additional technical assistance related to performance data collection.

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Methodology. These measures constituted the Department's indicators of success for the Safe and Supportive Schools grant program. Consequently, we advised applicants for a grant under this program to give careful consideration to these measures in conceptualizing the approach and evaluation for its proposed program. Each grantee was required to provide, in its annual performance and final reports, data about its progress in meeting these measures.

To receive funds after the initial year of a multiyear award, grantees must submit an annual continuation performance report that describes the progress the project has made toward meeting the predefined benchmarks and milestones. This performance report also provides program staff with data related to the GPRA measures established for the program.

Authorized representatives for the grant site signed the annual performance report and, in doing so, certified that to the best of the signer's knowledge and belief, all data in the performance report were true and correct and that the report fully disclosed all known weaknesses concerning the accuracy, reliability, and completeness of the data included. Generally, the Department relied on the certification concerning data supplied by grantees and did not conduct further reviews.

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For measures related to 30-day alcohol use, States calculated the percentage of eligible schools implementing programmatic interventions that experienced either an increase or decrease in the percentage of students who reported each behavior or experience between year 1 and year 2, and this became the basis for the formulation of the baseline (FY 2012 actual) on which subsequent targets were set.

**Measure 3:** Percentage of eligible schools implementing programmatic interventions funded by Safe and Supportive Schools that experience an improvement in their school safety score.

**Table 3**

| Cohort | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Target | FY2014 Actual | FY2015 Target |
|---|---|---|---|---|---|---|---|
| 2010 | n/a | n/a | 59.0 | 72.9 | 76.5 | TBD | n/a |

The Measure. ED established several GPRA performance measures for assessing the effectiveness of Safe and Supportive Schools grants. Four measures were related to addressing the goals of the National Drug Control Strategy. This measure was one of the four selected for that purpose.

NOTE: The school safety score is an index of school safety that may include the presence and use of illegal drugs (including alcohol and marijuana).

FY 2014 Performance Results. There are no FY 2014 performance data to report as most grantees are completing unfinished grant activities in a no-cost extension period, and will provide that information as part of their final reports which are due January 1, 2016.

NOTE: The data from two grants in the FY 2010 cohort were excluded from both the FY 2012 and FY 2013 actual percentages, as those data were deemed invalid and not comparable to the data from the other grants in the cohort. Grantees were advised in the Safe and Supportive Schools GPRA guidance to include only schools that had fully implemented programmatic interventions with fidelity. The data for the two grantees that were excluded included a significant number of schools that were at varying stages of program implementation and did not meet this criterion. The two grantees received additional technical assistance related to performance data collection.

FY 2015 Performance Targets. A performance target will not be set for FY 2015 as most grantees are completing unfinished grant activities in a no-cost extension period, with varying project period lengths and differing project scope and objectives.

Methodology. These measures constituted the Department's indicators of success for the Safe and Supportive Schools grant program. Consequently, we advised applicants for a grant under this program to give careful consideration to these measures in conceptualizing the approach and evaluation for its proposed program. Each grantee was required to provide, in its annual performance and final reports, data about its progress in meeting these measures.

To receive funds after the initial year of a multiyear award, grantees must submit an annual continuation performance report that describes the progress the project has made toward meeting the predefined benchmarks and milestones. This performance report also provides program staff with data related to the GPRA measures established for the program.

Authorized representatives for the grant site signed the annual performance report and, in doing so, certified that to the best of the signer's knowledge and belief, all data in the performance report were true and correct and that the report fully disclosed all known weaknesses concerning the accuracy, reliability, and completeness of the data included. Generally, the Department relied on the certification concerning data supplied by grantees and did not conduct further reviews.

The National Center on Safe Supportive Learning Environments, the technical assistance contractor for the S3 grant program, provided training on data collection. They reviewed data submitted, and worked with grantees to seek clarifying information and provide technical assistance if grantees were having difficulty in collecting or reporting data for this measure.

For measures related to school safety scores, the improvement or worsening of scores were calculated between the year 1 and Year 2, and this became the basis for the formulation of the baseline (FY 2012 actual) on which subsequent targets were set.

**Measure 4:** Percentage of eligible schools implementing programmatic interventions funded by Safe and Supportive Schools that experience a worsening in their school safety score.

**Table 4**

| Cohort | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Target | FY2014 Actual | FY2015 Target |
|---|---|---|---|---|---|---|---|
| 2010 | n/a | n/a | 30.0 | 20.8 | 19.8 | TBD | n/a |

The Measure. ED established several GPRA performance measures for assessing the effectiveness of Safe and Supportive Schools grants. Four measures were related to addressing the goals of the National Drug Control Strategy. This measure was one of the four selected for that purpose.

NOTE: The school safety score is an index of school safety that may include the presence and use of illegal drugs (including alcohol and marijuana).

FY 2014 Performance Results. There are no FY 2014 performance data to report as most grantees are completing unfinished grant activities in a no-cost extension period, and will provide that information as part of their final reports which are due January 1, 2016.

NOTE: The data from two grants in the FY 2010 cohort were excluded from both the FY 2012 and FY 2013 actual percentages, as those data were deemed invalid and not comparable to the data from the other grants in the cohort. Grantees were advised in the Safe and Supportive Schools GPRA guidance to include only schools that had fully implemented programmatic interventions with fidelity. The data for the two grantees that were excluded included a significant number of schools that were at varying stages of program implementation and did not meet this criterion. The two grantees received additional technical assistance related to performance data collection.

FY 2015 Performance Targets. A performance target will not be set for FY 2015 as most grantees are completing unfinished grant activities in a no-cost extension period, with varying project period lengths and differing project scope and objectives.

Methodology. These measures constituted the Department's indicators of success for the Safe and Supportive Schools grant program. Consequently, we advised applicants for a grant under this program to give careful consideration to these measures in conceptualizing the approach and evaluation for its proposed program. Each grantee was required to provide, in its annual performance and final reports, data about its progress in meeting these measures.

To receive funds after the initial year of a multiyear award, grantees must submit an annual continuation performance report that describes the progress the project has made toward meeting the predefined benchmarks and milestones. This performance report also provides program staff with data related to the GPRA measures established for the program.

Authorized representatives for the grant site signed the annual performance report and, in doing so, certified that to the best of the signer's knowledge and belief, all data in the performance report were true and correct and that the report fully disclosed all known weaknesses concerning the accuracy, reliability, and completeness of the data included. Generally, the Department relied on the certification concerning data supplied by grantees and did not conduct further reviews.

The National Center on Safe Supportive Learning Environments, the technical assistance contractor for the S3 grant program, provided training on data collection. They reviewed data submitted, and worked with grantees to seek clarifying information and provide technical assistance if grantees were having difficulty in collecting or reporting data for this measure.

For measures related to school safety scores, the improvement or worsening of scores were calculated between the year 1 and Year 2, and this became the basis for the formulation of the baseline (FY 2012 actual) on which subsequent targets were set.

School Climate Transformation Grant – Local Educational Agency Grants Program

In FY 2014 the Department awarded the first round of awards under the School Climate Transformation Grant – Local Educational Agency (LEA) Grants program. These FY 2014 grants awards provided more than $35.8 million to 71 school districts in 23 states, Washington, D.C., and the U.S. Virgin Islands. The funds will be used to develop, enhance, or expand systems of support for implementing evidence-based, multi-tiered behavioral frameworks for improving behavioral outcomes and learning conditions for students. The goals of the program are to connect children, youths, and families to appropriate services and supports; improve conditions for learning and behavioral outcomes for school-aged youths; and increase awareness of and the ability to respond to mental-health issues among school-aged youths. School districts also will use funds to implement models for reform and evidence-based practices that address the school-to-prison pipeline—the unfortunate and often unintentional policies and practices that push our nation's schoolchildren, especially those who are most at-risk, out of classrooms and into the juvenile and criminal justice systems. The grants provide funding for up to five years, for a total of nearly $180 million.

Drug prevention is an allowable activity. Indeed, grantees are encouraged, as part of their local needs assessment, to measure student drug use along with other relevant issues and problems. This local needs assessment will also be used by grantees to help identify and select the most appropriate evidence-based programs and practices. If the needs assessment indicates that drug abuse is an issue for students, drug abuse prevention should be addressed by a multi-tiered behavioral framework.

The Department has developed a variety of measures to assess the performance of the School Climate Transformation Grants, including (1) measures related to increasing the capacity of LEAs to implement a multi-tiered decision-making framework to improve behavioral and learning outcomes and (2) measures to demonstrate the progress of LEAs in achieving those outcomes as evidence by decreasing student disciplinary actions and increased student attendance. Among those measures, the two discussed below are the most directly related to the drug prevention function of this program.

**Measure 1:** Number and percentage of schools that report an annual decrease in suspensions and expulsions, including those related to possession or use of drugs or alcohol.

**Table 5**

| Cohort | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Target | FY2014 Actual | FY2015 Target |
|---|---|---|---|---|---|---|---|
| 2010 | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Measure. ED established several GPRA performance measures for assessing the effectiveness of the School Climate Transformation Grant – Local Educational Agency Grants program. Two measures were related to addressing the goals of the National Drug Control Strategy. This measure was one of the two selected for that purpose.

It is expected that grantees may show progress in meeting this measure due to improvement in school climate that results in a decrease in actual student use of drugs or alcohol, and as a result these students do not face disciplinary action for such use. Alternatively, grantees may show progress because they change their disciplinary approach to student drug or alcohol use, and take a more supportive disciplinary approach to addressing the behavior, rather than relying on suspensions and expulsions.

To better understand the nature of substance-related discipline rules and guidelines that may be in use around the country, the ED Institute of Education Sciences (IES) commissioned a study to examine the features of the written

substance-related policies for the 100 largest school districts.[1] The resulting report indicated that districts may refer students to counseling, classes, and community services to help students with substance use issues. In addition, in 2014, ED released a "School Discipline Guidance Package" which included a letter describing how schools can meet their obligations under federal law to administer student discipline without discriminating on the basis of race, color, or national origin.[2] It also included a guidance document which draws from emerging research and best practices to describe three key principles and related action steps that can help guide State- and locally-controlled efforts to improve school climate and school discipline.

FY 2014 Performance Results. There are no FY 2014 performance data to report as grantees were not required to report baseline data as part of their applications.

FY 2015 Performance Target. A performance target has not been set for FY 2015 because baseline data are not available against which to set a FY 2015 target. FY 2017 and later targets will be set in 2016 once baseline data are available for the FY 2014 grant cohort, based on FY 2015 and FY 2016 actual performance data.

Methodology. These measures constitute the Department's indicators of success for the School Climate Transformation Grant – Local Educational Agency Grants program. Consequently, we advised applicants for a grant under this program to give careful consideration to these measures in conceptualizing the approach and evaluation for its proposed program. Each grantee will be required to provide, in its annual performance and final reports, data about its progress in meeting these measures.

To receive funds after the initial year of a multiyear award, grantees must submit an annual continuation performance report that describes the progress the project has made toward meeting the predefined benchmarks and milestones. This performance report also provides program staff with data related to the GPRA measures established for the program.

Grantees are not required to collect and report to the Department disaggregated data corresponding to such suspensions and expulsions that are related to possession or use of alcohol or drugs only, but a sizeable majority of grantees already do so; and the Department will encourage the remaining grantees to do so. Accordingly, beginning in 2016 with the baseline data for this performance measure, the Department will also report on the number and percentage of schools that report an annual decrease in suspensions and expulsions related to possession or use of alcohol (only) and on the number and percentage of

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1 http://ies.ed.gov/ncee/pubs/20124022/pdf/20124022.pdf, accessed January 16, 2015

2 www2.ed.gov/policy/gen/guid/school-discipline/index.html, accessed January 16, 2015

schools that report an annual decrease in suspensions and expulsions related to possession or use of other drugs (only), for the grantees that provide that more detailed data.

Authorized representatives for the grant site will sign the annual performance report and, in doing so, certify that to the best of the signer's knowledge and belief, all data in the performance report were true and correct and that the report fully disclosed all known weaknesses concerning the accuracy, reliability, and completeness of the data included. Generally, the Department will rely on the certification concerning data supplied by grantees and will not conduct further reviews, unless data quality concerns arise. The ED-funded Technical Assistance Center on Positive Behavioral Interventions and Supports (www.pbis.org) will provide training on data collection.

**Measure 2:** Number and percentage of schools annually that are implementing the multi-tiered behavioral framework with fidelity.

**Table 6**

| Cohort | FY2010 Actual | FY2011 Actual | FY2012 Actual | FY2013 Actual | FY2014 Target | FY2014 Actual | FY2015 Target |
|---|---|---|---|---|---|---|---|
| 2010 | n/a | n/a | n/a | n/a | n/a | n/a | n/a |

The Measure. ED established several GPRA performance measures for assessing the effectiveness of the School Climate Transformation Grant – Local Educational Agency Grants program. Two measures were related to addressing the goals of the National Drug Control Strategy. This measure was one of the two selected for that purpose.

Although schools have long attempted to address issues of student disruptive and problem behavior (including substance use, violence, and bullying), the vast majority of our Nation's schools have not implemented comprehensive, effective supports that address the full range of students' social, emotional, and behavioral needs. Research demonstrates that the implementation of an evidence-based, multi-tiered behavioral framework, such as Positive Behavioral Interventions and Supports (PBIS), can help improve overall school climate and safety. A key aspect of this multi-tiered approach is providing differing levels of support and interventions to students based on their needs. Certain supports involve the whole school (e.g., consistent rules, consequences, and reinforcement of appropriate behavior), with more intensive supports for groups of students exhibiting at-risk behavior and individualized services for students who continue to exhibit troubling behavior.

This second measure supports the drug prevention function of this program because a school that is implementing a multi-tiered behavioral framework with

fidelity can be expected to be a school where any prevention program(s) – including drug prevention program(s) – selected for implementation is (1) an evidence-based program and (2) has an improved chance of being implemented more effectively. This measure is designed to inform whether the LEA School Climate Transformation Grants result in such increased capacity.

FY 2014 Performance Results. There are no FY 2014 performance data to report as grantees were not required to report baseline data as part of their applications.

FY 2015 Performance Target. A performance target has not been set for FY 2015 because baseline data are not available against which to set a FY 2015 target. FY 2016 and later targets will be set in 2016 once baseline data are available for the FY 2014 grant cohort.

Methodology. These measures constitute the Department's indicators of success for the School Climate Transformation Grant – Local Educational Agency Grants program. Consequently, we advised applicants for a grant under this program to give careful consideration to these measures in conceptualizing the approach and evaluation for its proposed program. Each grantee will be required to provide, in its annual performance and final reports, data about its progress in meeting these measures.

To receive funds after the initial year of a multiyear award, grantees must submit an annual continuation performance report that describes the progress the project has made toward meeting the predefined benchmarks and milestones. This performance report also provides program staff with data related to the GPRA measures established for the program.

Authorized representatives for the grant site will sign the annual performance report and, in doing so, certify that to the best of the signer's knowledge and belief, all data in the performance report were true and correct and that the report fully disclosed all known weaknesses concerning the accuracy, reliability, and completeness of the data included. Generally, the Department will rely on the certification concerning data supplied by grantees and will not conduct further reviews, unless data quality concerns arise.

The ED-funded Technical Assistance Center on Positive Behavioral Interventions and Supports (www.pbis.org) will provide training on data collection.

## Assertions

### Performance Reporting System

The Department of Education has a system in place to capture performance information accurately and that system was properly applied to generate the performance data in this report. In instances in which data are supplied by grantees as part of required periodic performance reports, the data that are supplied are accurately reflected in this report.

Data related to the drug control programs included in this Performance Summary Report for Fiscal Year 2014 are recorded in the Department of Education's software for recording performance data and are an integral part of our budget and management processes.

### Explanations for Not Meeting Performance Targets

The explanations provided in the Performance Summary report for Fiscal Year 2014 for not meeting performance targets and for recommendations for plans to revise performance targets are reasonable given past experience, available information, and available resources.

### Methodology for Establishing Performance Targets

The methodology described in the Performance Summary Report for Fiscal Year 2014 to establish performance targets for the current year is reasonable given past performance and available resources.

### Performance Measures for Significant Drug Control Activities

The Department of Education has established at least one acceptable performance measure for each Drug Control Decision Unit identified in its Detailed Accounting of Fiscal Year 2014 Drug Control Funds.

## Criteria for Assertions

### Data

No workload or participant data support the assertions provided in this report. Sources of quantitative data used in the report are well documented. These data are the most recently available and are identified by the year in which the data was collected.

### Other Estimation Methods

No estimation methods other than professional judgment were used to make the required assertions. When professional judgment was used, the objectivity and strength of those judgments were explained and documented. Professional

judgment was used to establish targets for programs until data from at least one grant cohort were available to provide additional information needed to set more accurate targets. We routinely re-evaluate targets set using professional judgment as additional information about actual performance on measures becomes available.

## Reporting Systems

Reporting systems that support the above assertions are current, reliable, and an integral part of the Department of Education's budget and management processes. Data collected and reported for the measures discussed in this report are stored, or will be stored, in the Department of Education's Visual Performance System (VPS). Data from the VPS are used in developing annual budget requests and justifications, and in preparing reports required under the Government Performance and Results Act of 1993, as amended by the GPRA Modernization Act of 2010.

**UNITED STATES DEPARTMENT OF EDUCATION**
OFFICE OF INSPECTOR GENERAL

AUDIT SERVICES

February 13, 2015

TO: David Esquith
Director, Office of Safe and Healthy Students
Office of Elementary and Secondary Education

FROM: Patrick J. Howard /s/
Assistant Inspector General for Audit

SUBJECT: Office of Inspector General's Independent Report on the U.S. Department of Education's *Performance Summary Report for Fiscal Year 2014*, dated February 11, 2015

Attached is our authentication of management's assertions contained in the U.S. Department of Education's *Performance Summary Report for Fiscal Year 2014*, dated February 11, 2015, as required by section 705(d) of the Office of National Drug Control Policy Reauthorization Act of 1998 (21 U.S.C. § 1704(d)).

Our authentication was conducted in accordance with the guidelines stated in the Office of National Drug Control Policy Circular: *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013.

If you have any questions or wish to discuss the contents of this authentication, please contact Michele Weaver-Dugan, Director, Operations Internal Audit Team, at (202) 245-6941.

Attachment

**UNITED STATES DEPARTMENT OF EDUCATION**
OFFICE OF INSPECTOR GENERAL

AUDIT SERVICES

Office of Inspector General's Independent Report on the U.S. Department of Education's *Performance Summary Report for Fiscal Year 2014*, dated February 11, 2015

We have reviewed management's assertions contained in the accompanying *Performance Summary Report for Fiscal Year 2014,* dated February 11, 2015 (Performance Summary Report). The U.S. Department of Education's management is responsible for the Performance Summary Report and the assertions contained therein.

Our review was conducted in accordance with generally accepted government auditing standards for attestation review engagements. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion.

We performed review procedures on the "Performance Summary Information," "Assertions," and "Criteria for Assertions" contained in the accompanying Performance Summary Report. In general, our review procedures were limited to inquiries and analytical procedures appropriate for our review engagement. We did not perform procedures related to controls over the reporting system noted in the attached report.

Based on our review, nothing came to our attention that caused us to believe that management's assertions, contained in the accompanying Performance Summary Report, are not fairly stated in all material respects, based upon the Office of National Drug Control Policy Circular: *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013.

Patrick J. Howard /s/
Assistant Inspector General for Audit