# **Spot**light

**Department of Homeland Security** 

### **Office of Inspector General**

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January 2013 OIG-13-28

### Why This Matters

Office of National Drug Control Policy (ONDCP) Circular, Drug Control Accounting, dated May 1, 2007, requires National Drug Control Program agencies to submit to the Director not later than February 1 of each year, a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year. The Office of Inspector General (OIG) is required to conduct a review of the detail accounting report and provide a conclusion about the reliability of each assertion made in the report.

## Independent Review of the Federal Law Enforcement Training Center's Reporting of FY 2012 Drug Control Obligations

### What We Determined

KPMG LLP, under contract with the Department of Homeland Security, Office of Inspector General, issued an Independent Accountants' Report on the Table of Prior Year Drug Control Obligations for the Federal Law Enforcement Training Center (FLETC). FLETC's management prepared the Table of Prior Year Drug Control Obligations and the accompanying Unreasonable Burden Statement to comply with the requirements of the Office of National Drug Control Policy Circular, Drug Control Accounting, dated May 1, 2007. Based on the review, nothing came to KPMG LLP's attention that caused them to believe that the Table of Prior Year Drug Control Obligations and Unreasonable Burden Statement for the year ended September 30, 2012, are not presented, in all material respects, in conformity with ONDCP's Circular. KPMG LLP did not issue any recommendations as a result of this review.

#### For Further Information:

Contact our Office of Public Affairs at (202)254-4100, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov