



### Why This Matters

Office of National Drug Control Policy (ONDCP)  
Circular: *Drug Control Accounting*, dated May 1, 2007 requires agency's bureaus to submit detailed accounting reports of all funds expended for National Drug Control Program activities by February 1 of each year. This includes a table of prior year drug control obligations for the most recently completed fiscal year and assertions regarding the obligation data presented in the table. The Office of Inspector General (OIG) is required to conduct a review of the report and provide a conclusion about the reliability of each assertion made in the report.

## Independent Review of the U.S. Coast Guard's Reporting of FY 2011 Drug Control Obligations

### What we Determined

KPMG LLP, under contract with Department of Homeland Security OIG, was unable to issue an Independent Accountants' Report on the Table of FY 2011 Drug Control Obligations for the U.S. Coast Guard (USCG). USCG's management prepared the Table of FY 2011 Drug Control Obligations and related disclosures to comply with the requirements of the ONDCP Circular *Drug Control Accounting*, dated May 1, 2007. However, because USCG could not provide assurance over the financial data in the detailed accounting submissions, KPMG LLP could not provide the level of assurance required of a review.

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### For Further Information:

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