

Department of Homeland Security **Office of Inspector General**

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





OFFICE OF INSPECTOR GENERAL
Department of Homeland Security

Washington, DC 20528 / www.oig.dhs.gov

JAN 9 9 2013

MEMORANDUM FOR: Connie L. Patrick
Director
Federal Law Enforcement Training Center

FROM: Anne L. Richards *Anne L. Richards*
Assistant Inspector General for Audits

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

Attached for your information is our final report, *Independent Review of the Federal Law Enforcement Training Center's Reporting of FY 2012 Drug Control Obligations*. Federal Law Enforcement Training Center'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.

We contracted with the independent public accounting firm KPMG LLP to perform the review. KPMG LLP is responsible for the attached independent accountants' report, dated January 18, 2013, and the conclusions expressed in it. We do not express an opinion on the Table of Prior Year Drug Control Obligations or the accompanying Unreasonable Burden Statement. This report contains no recommendations.

Consistent with our responsibility under the *Inspector General Act*, we are providing copies of our report to appropriate 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 Mark Bell, Deputy Assistant Inspector General for Audits, at (202) 254-4100.

Attachment



KPMG LLP
Suite 12000
1801 K Street, NW
Washington, DC 20006

Independent Accountants' Report

Deputy Inspector General
U.S. Department of Homeland Security:

We have reviewed the accompanying Table of Prior Year Drug Control Obligations of the U.S. Department of Homeland Security's (DHS) Federal Law Enforcement Training Center (FLETC) for the year ended September 30, 2012. We have also reviewed the accompanying statement that full compliance with the Office of National Drug Control Policy (ONDCP) Circular, *Drug Control Accounting*, dated May 1, 2007 (the Circular) would constitute an unreasonable burden (Unreasonable Burden Statement). FLETC's management is responsible for the preparation of the Table of Prior Year Drug Control Obligations and the Unreasonable Burden Statement (collectively the Alternative Report).

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the Alternative Report. Accordingly, we do not express such an opinion.

Management of FLETC prepared the Alternative Report to comply with the requirements of the Circular.

Based on our review, nothing came to our attention that caused us 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 the Circular. The information included in the ONDCP Performance Summary Report section is presented for the purposes of additional analysis and is not a required part of the Alternative Report. Such information has not been subjected to the review procedures applied in the review of the Alternative Report, and accordingly, we do not provide any assurance on the ONDCP Performance Summary Report section.

This report is intended solely for the information and use of the management of DHS and FLETC, the DHS Inspector General, the ONDCP, and the U.S. Congress, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

January 18, 2013

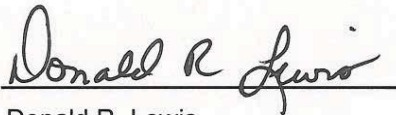
**U.S. DEPARTMENT OF HOMELAND SECURITY
Federal Law Enforcement Training Center (FLETC)**

2012

Prior Year Drug Control Obligations

	Obligations (in Millions)	
	FY 2011	FY 2012
Drug Resources by Function		
Investigations	\$46.160	\$45.672
State & Local Assistance	\$1.466	\$1.304
International	\$0.317	\$0.150
Total Drug Resources by Function	\$47.943	\$47.126
Drug Resources by Decision Unit		
Salaries & Expenses	\$47.943	\$47.126
Total Drug Resources by Decision Unit	\$47.943	\$47.126
Drug Resources Personnel Summary		
Total FTEs (direct only)	224	224
Drug Resources as a Percent of Budget		
Total Agency Budget (in billions)	\$ 0.270	\$ 0.270
Drug Resources Percentage	17.8%	17.4%

The FLETC has less than \$50 million in drug-related obligations per year. As such, full compliance with the ONDCP Circular: Drug Control Accounting, would constitute an unreasonable reporting burden.



Donald R. Lewis
Chief Financial Officer

1/18/13

Date

The Drug Resources as a Percent of Budget is computed as follows:

Obligations	FY	Budget Authority		
\$47,126	FY2012	\$270,109	47,126 / 270,109 =	17.4%
\$47,943	FY2011	\$269,523	47,943 / 269,523 =	17.8%

**ONDCP PERFORMANCE SUMMARY REPORT
FY 2012**

Introduction

The Federal Law Enforcement Training Center (FLETC) is an interagency law enforcement training facility that serves a leadership role as the Federal Government's principal provider of world-class, interagency law enforcement training to more than 90 Federal Partner Organizations, as well as training and technical assistance to state, local, tribal, territorial and international law enforcement entities. The FLETC provides premium training programs in support of drug enforcement activities, primarily in advanced programs that teach and reinforce law enforcement skills of investigation.

Performance Measures

The Office of National Drug Control Policy (ONDCP) Director's August 25, 2011 memo to the Secretary of the Department of Homeland Security requested FLETC develop a specific counterdrug performance measure to support the President's National Drug Control Strategy. In response, the following Statement 34, "The FLETC's counterdrug-related training (i.e., Drug Recognition, Clandestine Laboratory Safety Awareness, Marijuana Cultivation Investigations, etc.) meets my agency's identified training needs," was added to the FY 2012 Partner Organization Satisfaction Survey. The data collected for this new statement will be used to support the President's National Drug Control Strategy by assessing Partner Organization satisfaction with counterdrug-related training the FLETC provides to the Partner Organization's law enforcement officers and agents. FLETC Partner Organizations are Federal agencies involved in the enforcement of Federal law that have signed a Memorandum of Understanding (MOU) with FLETC to participate in consolidated training and be given priority scheduling.

Performance Measure		2011	2012
Outcome: Percent of Partner Organizations that agree the Federal Law Enforcement Training Center counterdrug-related training (i.e., Drug Recognition, Clandestine Laboratory Safety Awareness, Marijuana Cultivation Investigations, etc.) meets identified training needs.	Target	N/A	81%
	Actual	N/A	84%

Prior to establishing a specific counterdrug performance measure, FLETC utilized the below performance measure, which reflects the satisfaction of Partner Organizations with the training provided by FLETC to their officers/agents to perform their law enforcement duties such as the prevention of the introduction of high-consequence weapons of mass destruction, terrorism, and other criminal activity against the U.S. and our citizens. The results of the measure provide on-going opportunities for improvements that are incorporated into FLETC training curricula, processes and procedures.

Performance Measure		2011	2012
Outcome: Percent of Partner Organizations satisfied with the training provided by the Federal Law Enforcement Training Center.	Target	91%	N/A
	Actual	97%	N/A

1. Performance reporting systems are appropriate and applied

The performance data is collected from the FLETC Partner Organization Satisfaction Survey administered via Vovici, a web-based survey program which tabulates and calculates the survey results using a modified six-point Likert rating scale, which is named after psychologist Rensis Likert and is commonly used to measure opinions or attitudes. The PO representative from each Partner Organization provides responses to the survey through Vovici and saves the responses online when the survey is completed. FLETC program personnel import the survey data as saved by survey respondents from Vovici into the Statistical Package for the Social Sciences, a software package used for statistical data analysis, to generate descriptive statistics and then into MS Excel to generate data charts and tables. The percent is calculated as the total number of Partner Organizations that responded "Strongly Agree" or "Agree" to the above statement divided by the number of Partner Organizations that responded to the above statement. Partner Organizations that respond "Not Applicable" to the above statement are excluded from the calculations of this measure.

2. Explanations for not meeting performance targets are reasonable

The performance targets were achieved.

3. Methodology to establish performance targets is reasonable and applied

The FLETC's ONDCP performance measure was developed and submitted for approval during FY 2012. In order to establish a performance goal (against which to set a baseline), the FLETC examined its actual and targeted historical performance previously established training related measures. Additionally, we informally held discussions with a sampling of Partner Organizations to gauge their satisfaction with FLETC's drug control related training to date. When considered as a whole, these factors indicated that 81% was a realistic target to establish the baseline. As this performance measure matures, the target goals will be evaluated and adjusted as necessary.

4. Adequate performance measures exist for all significant drug control activities

FLETC has one acceptable ONDCP specific performance measure.



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Appendix A
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To obtain additional copies of this document, please call us at (202) 254-4100, fax your request to (202) 254-4305, or e-mail your request to our Office of Inspector General (OIG) Office of Public Affairs at: DHS-OIG.OfficePublicAffairs@oig.dhs.gov.

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Should you be unable to access our website, you may submit your complaint in writing to: DHS Office of Inspector General, Attention: Office of Investigations Hotline, 245 Murray Drive, SW, Building 410/Mail Stop 2600, Washington, DC, 20528; or you may call 1 (800) 323-8603; or fax it directly to us at (202) 254-4297.

The OIG seeks to protect the identity of each writer and caller.