

Spotlight

Department of Homeland Security



Office of Inspector General

January 2012 OIG-12-35

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. Customs and Border Protection's Reporting of FY 2011 Drug Control Obligations

What we Determined

KPMG LLP, under contract with the Department of Homeland Security OIG, issued an Independent Accountants' Report on the Table of FY 2011 Drug Control Obligations for the U.S Customs and Border Protection (CBP). CBP's management prepared the Table of FY 2011 Drug Control Obligations Report and related disclosures to comply with the requirements of the ONDCP 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 FY 2011 Drug Control Obligations and related disclosures for the year ended September 30, 2011, are not presented, in all material respects, in conformity with ONDCP's Circular, or that management's assertions are not fairly stated, in all material respects, based on the criteria set forth in 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@dhs.gov