



Office of the Inspector General
U.S. Department of Justice

OVERSIGHT ★ INTEGRITY ★ GUIDANCE



Reviews of the
Annual Accounting of Drug Control
Funds and Related Performance
Fiscal Year 2018



Executive Summary

Reviews of the Annual Accounting of Drug Control Funds and Related Performance Fiscal Year 2018

Objectives

Pursuant to 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, the Department of Justice (Department) is required to submit to the Director of ONDCP a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year, as well as the results of performance measures that show the outcomes associated with those expenditures. Additionally, the Office of the Inspector General (OIG) is required to express a conclusion about the reliability of the Department's submission.

Results in Brief

The OIG concluded that it is not aware of any material modifications that should be made to either the Department's Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

Recommendations

No recommendations were provided in the report.

Review Results

This report contains the attestation review reports of the U.S. Department of Justice's Assets Forfeiture Fund, Criminal Division, Drug Enforcement Administration, Federal Bureau of Prisons, Office of Justice Programs, Offices of the United States Attorneys, Organized Crime Drug Enforcement Task Forces Program, and United States Marshals Service's annual accounting of drug control funds and related performance for the fiscal year ended September 30, 2018. The Department of Justice components reviewed, reported approximately \$8.2 billion of drug control obligations and 24 related performance measures for fiscal year 2018.

The OIG performed an independent attestation review of the DOJ's reporting of FY 2018 ONDCP expenditures and related performance for the purpose of expressing a conclusion about the reliability of each assertion made in the Detailed Accounting Submissions and Performance Summary Report. Specifically, we:

- Obtained an understanding of the processes used to prepare the FY 2018 Detailed Accounting Submissions and Performance Summary Reports.
- Evaluated the reasonableness of the drug methodology process for detailed accounting submissions.
- Evaluated the reasonableness of the methodology used to report performance information for National Drug Control Program activities.
- Performed sufficient verifications of reported performance information to support our conclusion on the reliability of the assertions.

During our review, no information came to our attention that the accompanying Detailed Accounting Submissions and Performance Summary Reports were not presented in accordance with the ONDCP's Circular.

**REVIEWS OF THE ANNUAL ACCOUNTING OF
DRUG CONTROL FUNDS AND RELATED PERFORMANCE
FISCAL YEAR 2018**

TABLE OF CONTENTS

OFFICE OF THE INSPECTOR GENERAL’S INDEPENDENT REPORTS,
COMPONENT DETAILED ACCOUNTING SUBMISSIONS, AND
COMPONENT PERFORMANCE SUMMARY REPORTS

Assets Forfeiture Fund	1
Criminal Division	12
Drug Enforcement Administration	26
Federal Bureau of Prisons	52
Office of Justice Programs	65
Offices of the United States Attorneys	92
Organized Crime Drug Enforcement Task Forces Program	104
United States Marshals Service	117

ASSETS FORFEITURE FUND



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Acting Director
Assets Forfeiture Management Staff
U.S. Department of Justice

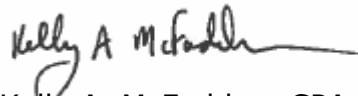
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Assets Forfeiture Fund (AFF) for the fiscal year ended September 30, 2018. The AFF's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of AFF management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Assets Forfeiture Fund
Detailed Accounting Submission**



U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N Street, N.E., Suite 5W.511
Washington, D.C. 20530
(202) 616-8000

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Assets Forfeiture Fund (AFF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the AFF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug methodology used by the AFF to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
2. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
3. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
4. The AFF did not have any ONDCP Fund Control Notices issued in FY 2018.

Kevin Arnwine, Assistant Director,
Asset Forfeiture Management Staff

2/22/19

Date

U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)

	FY 2018
	Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit: Asset Forfeiture	
Investigations	\$ 149.89
State and Local Assistance	<u>75.72</u>
Total Asset Forfeiture	<u>\$ 225.61</u>
Total Drug Control Obligations	<u>\$ 225.61</u>

**U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The Assets Forfeiture Fund (AFF) was established to be a repository of the proceeds of forfeiture and to provide funding to cover the costs associated with forfeiture. These costs include, but are not limited to seizing, evaluating, maintaining, protecting, and disposing of an asset. Public Law 102-393, referred to as the 1993 Treasury Appropriations Act, amended title 28 U.S.C. 524 (c) and enacted new authority for the AFF to pay for “overtime, travel, fuel, training, equipment, and other similar costs of state or local law enforcement officers that are incurred in a joint law enforcement operation with a Federal law enforcement agency participating in the Fund.” Such cooperative efforts have significant potential to benefit Federal, state, and local law enforcement efforts. The Department of Justice supports state and local assistance through the allocation of Asset Forfeiture Program (AFP) monies, commonly referred to as Joint Law Enforcement Program Operations Expenses. All AFP funded drug investigative monies for the Drug Enforcement Administration (DEA) and Organized Crime Drug Enforcement Task Forces (OCDETF) are allocated in the following program operations expenses: Investigative Costs Leading to Seizure, Awards Based on Forfeiture, Contracts to identify Assets, Special Contract Services, and Case Related Expenses. The funding provided for these particular program expenses are identified below and aid in the process of perfecting forfeiture.

Investigative Costs Leading to Seizure – These expenses are for certain investigative techniques that are used for drug related seizures.

Awards Based on Forfeiture - These expenses are for the payment of awards for information or assistance leading to a civil or criminal forfeiture.

Contracts to Identify Assets – These expenses are incurred in the effort of identifying assets by accessing commercial database services. Also included in this section is the procurement of contractor assistance needed to trace the proceeds of crime into assets subject to forfeiture.

Special Contract Services – These expenses are for contract services that support services directly related to the processing, data entry, and accounting for forfeiture cases.

Case Related Expenses – These are expenses incurred in connection with normal forfeiture proceedings. They include fees, advertising costs, court reporting and deposition fees, expert witness fees, courtroom exhibit costs, travel, and subsistence costs related to a specific proceeding. If the case involves real property, the costs to retain attorneys or other specialists under state real property law are also covered. In addition, the Deputy Attorney General may approve expenses for retention of foreign counsel.

All AFF accounting information is derived from the Unified Financial Management System. Obligations that are derived by this system reconcile with the enacted appropriations and carryover balance.

Disclosure 2: Methodology Modifications

There have been no changes to the drug methodology from the previous year. The drug methodology disclosed has been consistently applied from prior years.

Disclosure 3: Material Weaknesses or Other Findings

For the FY 2018 Financial Statements Audit, the Assets Forfeiture Fund (AFF)/Seized Asset Deposit Fund (SADF) received an unmodified audit opinion. However, the *Independent Auditors' Report* noted one material weakness in the AFF/SADF's internal controls related to improvements needed in controls over reporting budget related information presented in financial statements and the processes related to revenue cut-off and recognition. Specifically, the auditors noted that improvements are needed in the financial reporting processes to include implementing more effective procedures over review of the annual financial statements to supplement higher level management reviews over the financial statements and crosswalk to financial statements. Additionally, Asset Forfeiture Management Staff (AFMS) and federal agencies participating in the Asset Forfeiture Program (AFP) continue to have weaknesses in gathering and evaluating the supporting judicial information prior to recognizing revenue and evaluating adjustments to revenue accounts.

It should be noted that while the Statement of Budgetary Resources did contain classification errors, they had no impact on total budgetary resources reported in the financial statements. AFMS acknowledges that specific recommendations provided in the FY 2017 Internal Control Report to fully investigate and address differences between the statement of budgetary resources and the underlying Report on Budget Execution and Budgetary Resource (SF-133) prior to submission of the financial statements package were not implemented effectively to prevent misstatements identified by the auditors in FY 2018. Regarding the revenue cut-off and recognition finding, AFMS will continue to work with the AFP participating agencies to ensure that their agencies' policies for recording seizure and forfeiture information in the Consolidated Asset Tracking System is consistent with the goals of financial reporting.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers that affected drug-related budgetary resources.

**Assets Forfeiture Fund
Performance Summary Report**



U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N Street, N.E., Suite 5W.511
Washington, D.C. 20530
(202) 616-8000

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Assets Forfeiture Fund (AFF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the AFF system of performance reporting provides reasonable assurance that:

1. The AFF uses the Unified Financial Management System (UFMS) to capture performance information accurately and UFMS was properly applied to generate the performance data.
2. The AFF met the reported performance targets for FY 2018.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. The AFF has established at least one acceptable performance measure for each budget decision unit, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.

Kevin Arnwine, Assistant Director,
Asset Forfeiture Management Staff

2/22/19

Date

**U.S. Department of Justice
Assets Forfeiture Fund
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

Performance Measure: Achieve Effective Funds Control as Corroborated by an Unmodified Opinion on the Assets Forfeiture Fund and Seized Asset Deposit Fund Annual Financial Statements.

The accomplishment of an unmodified audit opinion reflects favorably on the execution and oversight of the Assets Forfeiture Fund (AFF)/ and the Seized Asset Deposit Fund (SADF) by the Asset Forfeiture Management Staff and all the agencies that participate in the Department’s Asset Forfeiture Program.

Decision Unit: Asset Forfeiture						
Performance Report & Target						
Performance Measure:	FY 2015	FY 2016	FY 2017	FY 2018		FY 2019
	Actual	Actual	Actual	Target	Actual	Target
Achieve effective funds control as corroborated by an unmodified opinion on the AFF/SADF financial statements.	100%	100%	100%	100%	100%	100%

Data Validation and Verification

Due to the nature of this performance measure, the standard procedure is to undergo an extensive annual financial statements audit. The results of the audit will indicate if the measure has been met. An unmodified audit opinion will result in satisfying the performance measure; therefore a modified audit opinion (i.e., qualified, disclaimer, or adverse) would indicate that the performance measure has not been met.

CRIMINAL DIVISION



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Assistant Attorney General
Criminal Division
U.S. Department of Justice

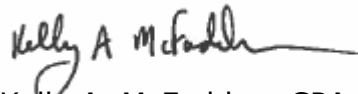
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Criminal Division (CRM) for the fiscal year ended September 30, 2018. The CRM's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of CRM management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Criminal Division
Detailed Accounting Submission**



U.S. Department of Justice

Criminal Division

Office of Administration

Washington, D.C. 20530

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Criminal Division (CRM) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the CRM system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug methodology used by CRM to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
2. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
3. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
4. CRM did not have any ONDCP Fund Control Notices issued in FY 2018.

JENNIFER MELTON

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MELTON
Date: 2019.02.22 14:00:18 -05'00'

February 22, 2019

Tracy Melton, Executive Officer

Date

U.S. Department of Justice
Criminal Division
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)

	FY 2018
	Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit: Enforcing Federal Criminal Laws	
Prosecution	\$ 37.36
Total Enforcing Federal Criminal Laws	\$ 37.36
Total Drug Control Obligations	\$ 37.36

**U.S. Department of Justice
Criminal Division
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The Criminal Division (CRM) develops, enforces, and supervises the application of all Federal criminal laws except those specifically assigned to other divisions. In executing its mission, the CRM dedicates specific resources in support of the National Drug Control Strategy that focus on disrupting domestic drug trafficking and production and strengthening international partnerships. CRM's drug budget is the funding available for the Division's drug-related activities. The CRM Sections and Offices contributing to this budget are:

- Appellate Section (APP)
- Computer Crimes and Intellectual Property Section (CCIPS)
- Capital Case Section (CCS)
- Human Rights and Special Prosecutions Section (HRSP)
- International Criminal Investigative Training Assistance Program (ICITAP)
- Money Laundering and Asset Recovery Section (MLARS)
- Narcotic and Dangerous Drug Section (NDDS)
- Organized Crime and Gang Section (OCGS)
- Office of Enforcement Operations (OEO)
- Office of International Affairs (OIA)
- Office of Overseas Prosecutorial Development, Assistance and Training (OPDAT)
- Office of Policy and Legislation (OPL)

Since CRM's accounting system, Department of Justice's (DOJ's) Unified Financial Management System (UFMS), does not track obligation and expenditure data by ONDCP's drug functions, CRM's drug resources figures are derived by estimating the level of involvement of each Division component in drug-related activities. Each component is required to estimate the percentage of work/time that is spent addressing drug-related issues. This percentage is then applied against each component's overall resources to develop an estimate of resources dedicated to drug-related activities. Component totals are then aggregated to determine the Division total. For FY 2018, the Division's drug resources as a percentage of its overall actual obligations were 20.6%.

Data – All accounting information for CRM is derived from DOJ's Unified Financial Management System (UFMS).

Financial Systems – UFMS is DOJ's financial system that provides CRM with obligation data. Obligations in this system can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

No modifications were made to the methodology from the prior year.

Disclosure 3: Material Weaknesses or Other Findings

The Criminal Division (CRM) is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2018, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The FY 2018 audit resulted in an unmodified opinion on the financial statements. However, the auditors reported one significant deficiency in which they noted that the emphasis placed on the Department's financial statement preparation and review processes had not achieved the level of rigor that is necessary to prepare timely and accurate financial statements in accordance with generally accepted accounting principles, and OMB Circular No. A-136, *Financial Reporting Requirements*. The auditors noted that the DOJ's continued efforts in FY 2018 of the multi-year implementation of its new Unified Financial Management System (UFMS) resulted in competing priorities faced by DOJ personnel.

CRM did not contribute directly to the significant deficiency identified above and this audit's findings did not impair CRM's ability to report complete and accurate obligation data in the FY 2018 Table of Drug Control.

Disclosure 4: Reprogrammings or Transfers

No reprogrammings or transfers occurred that affected the CRM's drug-related budgetary resources.

**Criminal Division
Performance Summary Report**



**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Criminal Division (CRM) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the CRM system of performance reporting provides reasonable assurance that:

1. CRM uses the Automated Case Tracking System (ACTS), the Division's Performance Dashboard, the Mutual Legal Assistance Tracking System, and the Extradition Tracking System to capture performance information accurately and these systems were properly applied to generate the performance data.
2. Explanations offered for failing to meet a performance target and for any recommendations concerning plans and schedules for meeting future targets or for revising or eliminating performance targets is reasonable.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. CRM has established at least one acceptable performance measure for each budget decision unit, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.

JENNIFER
MELTON

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Date: 2019.02.22 14:01:02 -05'00'

February 22, 2019

Tracy Melton, Executive Officer

Date

**U.S. Department of Justice
Criminal Division
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

Performance Measure 1: Number of New Drug-Related Investigative Matters and Cases

The Criminal Division’s Narcotic and Dangerous Drug Section (NDDS) investigates and prosecutes priority national and international drug trafficking groups, and other transnational criminal organizations. These efforts support the National Drug Control Program activities: Disrupt Domestic Drug Trafficking and Production, and Strengthen International Partnerships. The Division quantifies its new drug-related investigative matters and cases, which is a measure of the work achieved by NDDS during a fiscal year.

Number of New Drug-Related Investigative Matters and Cases					
FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
21	34	39	30	36	30

In FY 2018, NDDS exceeded its target by 20%, opening a combined 36 new drug-related investigative matters and cases. NDDS set its FY 2018 targets for new drug-related prosecutions and investigations based on historical trend analysis, while taking into account the available litigation resources.

For FY 2019, NDDS’ target for the number of new drug-related investigative matters and cases is 30. This target was set based on historical trend analysis, in addition to the assumption of staffing and resources similar to FY 2018.

Data Validation and Verification

All investigative matters and cases are entered and tracked in the Division’s Automated Case Tracking System (ACTS). System and policy requirements for tracking litigation data in ACTS are captured in its manual. The policy for data validation and verification is as follows: within ten business days following the close of the quarter, Sections Chiefs or their designee are required to validate in the Division’s Performance Dashboard confirming that their Section’s ACTS performance data are valid. A verification email is sent from the system to the Division’s Executive Officer.

Performance Measure 2: Number of OCDETF Title III Wiretaps Reviewed

The Criminal Division’s Office of Enforcement Operations (OEO) is responsible for reviewing and approving all applications submitted by federal prosecutors to intercept wire, oral, and electronic communications to obtain evidence of crimes. A subset is applications relating to investigations and prosecutions of Organized Crime Drug Enforcement Task Force (OCDETF) cases. These efforts support the National Drug Control Program activities: Disrupt Domestic

Drug Trafficking and Production, and Strengthen International Partnerships. The Division quantifies its number of OCDETF Title III wiretaps reviewed, which is a measure of the drug-related Title III wiretap work achieved by OEO during a fiscal year.

Number of OCDETF Title III Wiretaps Reviewed					
FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
2,444	2,398	2,382	2,400	2,138	2,225

In FY 2018, OEO reviewed 10.9% fewer OCDETF Title III wiretaps than its projected target. While OEO anticipated an increase in numbers based on Department directives prioritizing the investigation and prosecution of violent crime and narcotics trafficking, OEO’s workload is wholly dependent on the needs of the field. Though significant resources have been committed to these areas, it is unclear when the effects of these additional resources will be demonstrable. The field also continues to face challenges associated with new and emerging communications technologies; this may have an impact on the use of Title III in certain investigations. Notwithstanding these uncertainties, OEO has continued to be flexible and responsive to the needs of the field and in FY 2018 reviewed a significant number of OCDETF wires. Of the total facilities reviewed by OEO in FY 2018, 72% were for OCDETF investigations. In FY 2019, OEO will continue its strong commitment to providing effective and robust training and outreach, producing efficient turnaround times and keeping abreast of issues important to the preservation and successful use of this important investigative tool. For FY 2019, OEO’s target for the number of OCDETF Title III wiretaps reviews is set at 2,225. This target was based on an analysis of recently implemented Department initiatives and the resulting increase in staffing and resources in key areas outside of OEO. OEO also relied on a review of historical trends and the assumption that staffing and resources within OEO remain similar to FY 2018 levels.

Data Validation and Verification

The total number of OCDETF Title III wiretaps reviewed is entered each quarter in the Division’s Performance Dashboard. The policy for data validation and verification is as follows: within ten business days following the close of the quarter, Sections Chiefs or their designee are required to validate in the Division’s Performance Dashboard confirming that their Section’s performance data are valid. A verification email is sent from the system to the Division’s Executive Officer.

Performance Measure 3: Number of Drug-Related Mutual Legal Assistance Treaties (MLAT) Requests Closed

The Criminal Division’s Office of International Affairs (OIA) secures the return of fugitives from abroad and obtains from foreign countries evidence and other assistance (e.g., freezing of accounts and forfeiture of funds) needed in criminal investigations and prosecutions. These efforts support the National Drug Control Program activities: Disrupt Domestic Drug Trafficking and Production, and Strengthen International Partnerships. The Division quantifies its drug-related MLAT requests closed, which is a measure of OIA’s drug-related work during a fiscal year.

Number of Drug-Related Mutual Legal Assistance Treaties (MLAT) Requests Closed					
FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
121	407	444	N/A	313	N/A

This measure cannot be targeted. This measure is a subset of an overall measure. The Division can target the entire measure, but is not able to target any specific subset of the measure.

Data Validation and Verification

All MLAT requests are tracked in OIA’s Extradition and Mutual Legal Assistance Tracking System, including drug-related requests. The total MLAT requests closed is entered each quarter in the Division’s Performance Dashboard. The policy for data validation and verification is as follows: within ten business days following the close of the quarter, Sections Chiefs or their designee are required to validate in the Division’s Performance Dashboard confirming that their Section’s performance data are valid. A verification email is sent from the system to the Division’s Executive Officer.

Performance Measure 4: Number of Drug-Related Extradition Requests Closed

The Criminal Division’s Office of International Affairs (OIA) secures the return of fugitives from abroad, and obtains from foreign countries evidence and other assistance (e.g., freezing of accounts and forfeiture of funds) needed in criminal investigations and prosecutions. These efforts support the National Drug Control Program activities: Disrupt Domestic Drug Trafficking and Production, and Strengthen International Partnerships. The Division quantifies its drug-related extradition requests closed, which is a measure of OIA’s drug-related work during a fiscal year.

Number of Drug-Related Extradition Requests Closed					
FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
289	168	449 ¹	N/A	409	N/A

This measure cannot be targeted. This measure is a subset of an overall measure. The Division can target the entire measure, but is not able to target any specific subset of the measure.

¹ The FY 2017 value was previously reported, in error, as 168, and has been updated to reflect the actual total of 449. The correct FY 2017 number was reflected in previously-submitted supporting document, but not updated in the FY 2017 Performance Summary Report table.

Data Validation and Verification

All extradition requests are tracked in OIA's Extradition and Mutual Legal Assistance Tracking System, including drug-related requests. The total extradition requests closed is entered each quarter in the Division's Performance Dashboard. The policy for data validation and verification is as follows: within ten business days following the close of the quarter, Sections Chiefs or their designee are required to validate in the Division's Performance Dashboard confirming that their Section's performance data are valid. A verification email is sent from the system to the Division's Executive Officer.

**DRUG ENFORCEMENT
ADMINISTRATION**



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Administrator
Drug Enforcement Administration
U.S. Department of Justice

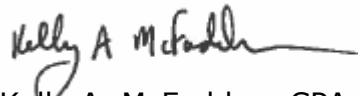
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Drug Enforcement Administration (DEA) for the fiscal year ended September 30, 2018. The DEA's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of DEA management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Drug Enforcement Administration
Detailed Accounting Submission**



U. S. Department of Justice
Drug Enforcement Administration

www.dea.gov

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018

On the basis of the Drug Enforcement Administration (DEA) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the DEA system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. Obligations reported by budget decision unit are the actual obligations from the DEA's accounting system of record for these budget decision units.
2. The drug methodology used by the DEA to calculate obligations of budgetary resources by function is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
5. DEA did not have any ONDCP Fund Control Notices issued in FY 2018.



Jeffrey W. Sutton, Chief Financial Officer

2/22/19

Date

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

	FY 2018 Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Diversion Control Fee Account	
Intelligence	\$ 16.74
Investigations	482.76
Prevention	7.21
Total Diversion Control Fee Account	\$ 506.71
Domestic Enforcement	
Intelligence	\$ 148.53
Investigations	1,646.11
Prevention	3.07
Total Domestic Enforcement	\$ 1,797.71
International Enforcement	
Intelligence	\$ 22.39
International	451.78
Prevention	-
Total International Enforcement	\$ 474.18
State and Local Assistance	
State and Local Assistance	\$ 12.66
Total State and Local Assistance	\$ 12.66
Total Drug Control Obligations	\$ 2,791.25
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 14.31

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The mission of the Drug Enforcement Administration (DEA) is to enforce the controlled substances laws and regulations of the United States and to bring to the criminal and civil justice system of the United States or any other competent jurisdiction, those organizations, and principal members of organizations, involved in the growing, manufacture, or distribution of controlled substances appearing in or destined for illicit traffic in the United States; and to recommend and support non-enforcement programs aimed at reducing the availability of illicit controlled substances on the domestic and international markets. In carrying out its mission, the DEA is the lead agency responsible for the development of the overall Federal drug enforcement strategy, programs, planning, and evaluation. The DEA's primary responsibilities include:

- Investigation and preparation for prosecution of major violators of controlled substances laws operating at interstate and international levels;
- Management of a national drug intelligence system in cooperation with Federal, state, local, and foreign officials to collect, analyze, and disseminate strategic and operational drug intelligence information;
- Seizure and forfeiture of assets derived from, traceable to, or intended to be used for illicit drug trafficking;
- Enforcement of the provisions of the Controlled Substances Act and the Chemical Diversion and Trafficking Act as they pertain to the manufacture, distribution, and dispensing of legally produced controlled substances and chemicals;
- Coordination and cooperation with Federal, state and local law enforcement officials on mutual drug enforcement efforts and enhancement of such efforts through exploitation of potential interstate and international investigations beyond local or limited Federal jurisdictions and resources;
- Coordination and cooperation with other Federal, state, and local agencies, and with foreign governments, in programs designed to reduce the availability of illicit abuse-type drugs on the United States market through non-enforcement methods such as crop eradication, crop substitution, and training of foreign officials;
- Responsibility, under the policy guidance of the Secretary of State and U.S. Ambassadors, for all programs associated with drug law enforcement counterparts in foreign countries;

- Liaison with the United Nations, Interpol, and other organizations on matters relating to international drug control programs; and
- Supporting and augmenting U.S. efforts against terrorism by denying drug trafficking and/or money laundering routes to foreign terrorist organizations, as well as the use of illicit drugs as barter for munitions to support terrorism.

The accompanying Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018 showing function and decision unit. The table represents obligations incurred by the DEA for drug control purposes and reflects one hundred percent of the DEA's mission.

Since the DEA's accounting system, the Unified Financial Management System (UFMS), does not track obligation and expenditure data by ONDCP's drug functions, the DEA uses Managerial Cost Accounting (MCA), a methodology approved by ONDCP to allocate obligations tracked in DEA's appropriated accounts and decision units to ONDCP's drug functions. The Salaries and Expense appropriated account is divided into three decision units, Domestic Enforcement, International Enforcement, and State and Local Assistance. The Diversion Control Fee Account (DCFA) is fee funded by Registrants and covers the full costs of DEA's Diversion Control Program's operations. Thus, the total DCFA cost is tracked and reported as a decision unit by itself to distinguish it from the appropriated S&E account. Although not appropriated funding, the DCFA as authorized by Congress is subject to all rules and limitations associated with Appropriations Law.

Data: *All accounting data for the DEA are maintained in UFMS. UFMS tracks obligation and expenditure data by a variety of attributes, including fund type, allowance center, decision unit and object class. One hundred percent of the DEA's efforts are related to drug enforcement.*

Financial Systems: *UFMS is the information system the DEA uses to track obligations and expenditures. Obligations derived from this system can also be reconciled against enacted appropriations and carryover balances.*

Managerial Cost Accounting: *The DEA uses allocation percentages generated by MCA to allocate resources associated with the DEA's four decision units to ONDCP's drug functions. The MCA model, using an activity-based costing methodology, provides the full cost of the DEA's mission outputs (performance costs). The table below shows the allocation percentages based on the DEA's MCA data.*

The DEA Budget Decision Unit	Allocation	ONDCP Function
Diversion Control Fee Account	3.30%	Intelligence
	95.28%	Investigations
	1.42%	Prevention
Domestic Enforcement	91.57%	Investigations
	8.26%	Intelligence
	0.17%	Prevention
International Enforcement	95.28%	International
	4.72%	Intelligence
State and Local Assistance	100.00%	State and Local Assistance

Decision Units: One hundred percent of the DEA’s total obligations by decision unit are associated with drug enforcement. This total is reported and tracked in UFMS.

Full Time Equivalents (FTE): One hundred percent of the DEA FTEs are dedicated to drug enforcement efforts. The DEA’s Direct FTE total for FY 2018, including Salaries & Expenses (S&E) and Diversion Control Fee Account (DCFA) appropriations, was 8,258 through pay period 19, ending September 29, 2018.

Transfers and Reimbursements: High Intensity Drug Trafficking Area (HIDTA) transfers and reimbursable obligations are excluded from the DEA’s Table of Drug Control Obligations since they are reported by other sources.

Disclosure 2: Methodology Modifications

The DEA’s method for tracking drug enforcement resources has not been modified from the prior year methodology. The DEA uses current MCA data to allocate FY 2018 obligations from four decision units to ONDCP’s drug functions.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2018, DEA was included in the Department of Justice (DOJ) consolidated financial statements audit and did not receive a separate financial statements audit. The DOJ’s consolidated FY 2018 *Independent Auditors’ Report* revealed no material weaknesses or significant deficiencies directed at DEA. Additionally, the DOJ’s assessment of risk and internal control in FY 2018 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings in FY 2018.

The DEA had eight transfers during FY 2018 (see the attached Table of FY 2018 Reprogrammings

and Transfers) with individual transfer amounts that matched or exceeded the \$1,000,000 threshold. There were five internal transfers from DEA's prior year funded unobligated balances to DEA's S&E No-Year account for a total amount of \$53,116,939. One transfer of \$15,000,000 from an increase anticipated non-expenditure transfer for Land Mobile Radios to DEA's S&E No-Year account. Two transfers from HIDTA to DEA's 2018/2019 S&E account in the amount of \$14,034,917. All the other transfers did not meet the dollar criteria for reporting. Transfers under the Drug Resources by Function section in the Table of FY 2018 Reprogrammings and Transfers are based on the same MCA allocation percentages as the Table of Drug Control Obligations.

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Transfers-in	Transfers-out	Total
Domestic Enforcement			
Intelligence	\$ 4.44	\$ -	\$ 4.44
Investigations	49.27	-	49.27
Prevention	0.09	-	0.09
Total Domestic Enforcement	<u>\$ 53.80</u>	<u>\$ -</u>	<u>\$ 53.80</u>
International Enforcement			
Intelligence	\$ 0.67	\$ -	\$ 0.67
International	13.63	-	13.63
Total International Enforcement	<u>\$ 14.30</u>	<u>\$ -</u>	<u>\$ 14.30</u>
Total	<u>\$ 68.10</u>	<u>\$ -</u>	<u>\$ 68.10</u>
High-Intensity Drug Trafficking Area (HIDTA) Transfers	\$ 14.03	\$ -	\$ 14.03

**Drug Enforcement Administration
Performance Summary Report**



U. S. Department of Justice
Drug Enforcement Administration

www.dea.gov

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018

On the basis of the Drug Enforcement Administration (DEA) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the DEA system of performance reporting provides reasonable assurance that:

1. DEA uses Priority Target Activity Resource Reporting System and Controlled Substance Act Database to capture performance information accurately and these systems were properly applied to generate the performance data.
2. Explanations offered for failing to meet a performance target and for any recommendations concerning plans and schedules for meeting future targets or for revising or eliminating performance targets is reasonable.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. DEA has established at least one acceptable performance measure for each budget decision unit, as agreed to by ONDCP, for which a significant amount of obligations were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.



Jeffrey W. Sutton, Chief Financial Officer

2/22/19

Date

**U.S. Department of Justice
Drug Enforcement Administration
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

Performance Measure 1: Number of Active International and Domestic PTOs Linked to CPOT Targets Disrupted or Dismantled

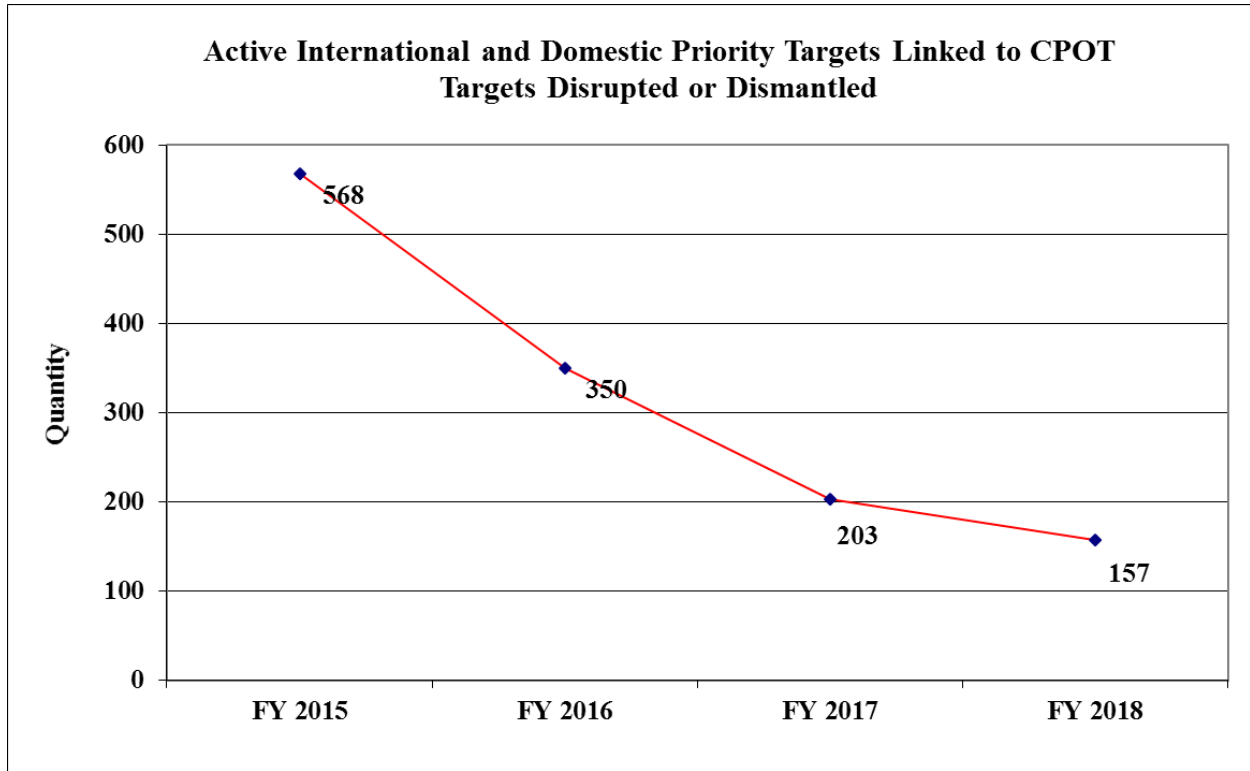
The Drug Enforcement Administration (DEA) is committed to bringing organizations involved in the growing, manufacturing, or distribution of controlled substances to the criminal and civil justice system of the U.S., or any other competent jurisdiction. To accomplish its mission, the DEA targets Priority Target Organizations (PTOs), which represent the major drug supply and money laundering organizations operating at the international, national, regional, and local levels that have a significant impact upon drug availability in the United States. Specifically, the DEA's PTO Program focuses on dismantling entire drug trafficking networks by targeting their leaders for arrest and prosecution, confiscating the profits that fund continuing drug operations, and eliminating international sources of supply. As entire drug trafficking networks from sources of supply to the distributors on the street are disrupted or dismantled, the availability of drugs within the United States will be reduced.

In its effort to target PTOs, the DEA is guided by key drug enforcement programs such as the Organized Crime Drug Enforcement Task Forces (OCDETF) program. The DEA, through the OCDETF program, targeted the drug trafficking organizations on the DOJ's FY 2018 Consolidated Priority Organization Target (CPOT) list – the "Most Wanted" drug trafficking and money laundering organizations believed to be primarily responsible for the Nation's illicit drug supply. The disruption or dismantlement of CPOT-linked organizations is primarily accomplished through multi-agency and multi-regional investigations directed by the DEA and the Federal Bureau of Investigation. These investigations focus on the development of intelligence-driven efforts to identify and target drug trafficking organizations that play a significant role in the production, transportation, distribution, and financial support of large scale drug trafficking operations. The DEA's ultimate objective is to dismantle these organizations so that reestablishment of the same criminal organization is impossible.

Since the PTO Program is the DEA's flagship initiative for meeting its enforcement goals, including the enforcement goals of DEA's Diversion Control Program (DCP), the performance measures associated with this program are the most appropriate for assessing the DEA's National Drug Control Program activities. The performance measure, active international and domestic priority targets linked to CPOT targets disrupted or dismantled is the same measure included in the National Drug Control Budget Summary. DEA's resources are presented in the Table of Drug Control Obligations in the international and domestic enforcement decision units and Diversion Control Fee Account. Reimbursable resources from the OCDETF program contributed to these performance measures, but are not responsible for specifically identifiable performance.

Table 1: Measure 1

FY 2015 Actual	FY 2016 ¹ Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
568	350	203	170	157	185



In the first few years of the DEA's Priority Targeting Program, DEA repeatedly exceeded its annual targets for PTO disruptions² and dismantlements³. Prior to FY 2005, DEA in conjunction with DOJ components reported its PTO disruptions and dismantlements for closed cases. Thereafter, it included PTOs disrupted pending dismantlements (Category D – PTOs) among its disruption statistics because these cases achieved significant enforcement milestones (arrests, seizures, etc.). However, internally, DEA has never included disruptions pending dismantlement in its year-end reporting. Therefore, in order to align DEA's external and internal reporting, DEA decided to

1 Beginning FY 2016, DEA no longer included Disrupted Pending Dismantled (Cat Code Ds) in our actual and target totals.

2 A disruption occurs when the normal and effective operation of a targeted organization is impeded, as indicated by changes in organizational leadership and/or changes in methods of operation, including financing, trafficking patterns, communications, or drug production.

3 A dismantlement occurs when the organization's leadership, financial base, and supply network are destroyed, such that the organization is incapable of operating and/or reconstituting itself.

exclude disruptions pending dismantlement from its year-end accounting of disruptions and dismantlements, effective FY 2016.

In FY 2018, DEA disrupted or dismantled 157 PTOs linked to CPOT targets, which is 92.4 percent of its FY 2018 target of 170. DEA missed the target by 13 PTOs linked to CPOTs. In general, DEA's FY 2018 PTO performance (CPOT-linked and Not-linked) has been tempered by declining Special Agent work hours.

DEA has opened decreasing number of PTO's over the last several years due in part to declining levels of Special Agents. The number of Special Agents on-board⁴ in FY 2014 and FY 2017 was 4,890 and 4,493, respectively; a net decrease of 397 Special Agents or 8.1 percent. Over the same period, DEA reported a corresponding reduction in the number of PTO investigations opened from 2,943 in FY 2014 to 1,138 in FY 2017. Similar declines in the overall number of cases initiated have been reported through the subject period above; 29,046 to 23,753.

Coincidentally, in response to emerging threats and related challenges to drug enforcement (performance), DEA initiated the deployment of its new and plenary drug control strategy called, the Threat Enforcement Planning Process (TEPP) in FY 2017. Throughout its inception, TEPP has been aligned with the President's Executive Orders, and thereafter, the Department's FY 2018-2022 Strategic Plan to include evolving drug-related threats. As such, TEPP seeks to refine and develop DEA's drug control strategy in a manner that shifts agency performance from a quantitative based approach to a more qualitative, results oriented approach. The TEPP establishes agency wide, national level threat priorities that guide field enforcement strategies. Field offices, at the Division/Region level identify threats in their Area of Responsibility (AOR) that fall under DEA-wide National Level Threats, and document their efforts to mitigate those threats through enforcement planning, operations, and initiatives. These efforts are then memorialized, reviewed, and analyzed as part of the TEPP. In FY 2018, Agency-wide TEPP deployment continued with improved performance over its adjusted targets; establishing a new baseline for DEA's PTO program under its emerging strategy (TEPP).

Moving forward, DEA has adjusted its targets for FY 2019 and restated targets for FY 2020 through FY 2022 to account for the drop in Special Agent work hours (staffing) and the commensurate decrease in the number of PTO investigations (CPOT-linked and Not-linked) initiated; the ultimate source of all PTO dispositions. In addition, Executive staff also determined that the "learning curve" associated with development and "wholesale" implementation of TEPP ostensibly contributed to both anticipated and actual declines in performance. As such, DEA leadership has amended TEPP's implementation schedule to a more prudent timeline of exploratory deployments prioritized by specific threats and anticipated, community-based outcomes that will challenge TEPP's feasibility and long term sustainability while accommodating its innovation with less risk to performance.

⁴ The number of Special Agents on board excludes new hires enrolled in Basic Agent Training (BAT).

Planned Future Performance:

Because DEA routinely evaluates the performance of its programs as well as their functional capabilities to include its PTO case management and reporting system, PTARRS (Priority Target Activity Resource and Reporting System), it acknowledges that there may be a temporal fluctuation and nominal decline in the number of PTO cases initiated which may result in a corresponding decline in PTO Dispositions reported (CPOT-linked and Not-linked) during the implementation of the TEPP. In fact, DEA is presently reviewing / re-evaluating its PTO program and the utility of PTARRS in the context of the TEPP to facilitate its seamless integration and ensure that investigations are being re-aligned to meet the mandates outlined in the President's Executive Orders and the Department's FY 2018-2022 Strategic Plan which includes evolving constructs and performance measures that address the following threats to our nation:

- Transnational Criminal Organizations (organized crime/drug networks)
- Opioid Threats (e.g. Heroin, Fentanyl, controlled prescription drugs)
- Violent Domestic Drug Gangs (e.g. MS-13)
- Cyber Drug Threats⁵

While acknowledging decreased Special Agent on-board staffing levels and the impact of TEPP implementation on performance, it is anticipated that TEPP's amended deployment schedule will greatly enhance performance without jeopardizing the inherent quality of PTO investigations given the already stringent review and validation criteria to which PTOs are already held to account.

Moreover, DEA has set ambitious targets for this measure, designated the disruption and dismantlement of PTOs (CPOT linked and Not) as a legitimate priority, and as such it will continue to maintain its systems of review to ensure the integrity and accountability of this measure. Furthermore, DEA will continue to prioritize its efforts to disrupt and dismantle PTOs (linked to CPOT and Not) despite diminishing resources. Both DEA and the Department anticipate that the task at hand may be challenging as they realize and acknowledge the full impact that reduced funding levels and the inability to backfill critical positions will have on the success of mission.

Target Forecast Methodology

DEA FY 2019 target is 185 PTOs linked to CPOTs. This target was determined using a cascading algorithm that takes into account the distribution patterns of prior year (FY 2014 through FY 2018) PTO dispositions as well as the overall inventory of potential cases worked within the period of interest to include the current inventory of cases open as well as a projected estimate of new cases initiated during that same period. This method is correlated to and supported by a corresponding analysis of the work hours (Special Agent and Total Core) dedicated to PTOs as an aggregate and by subcategory – CPOT/Not, Disrupted/Dismantled [closed], Administratively Closed [closed] and Still Active [open].

⁵ New DEA Global threat for FY 2019

Data Validation and Verification

PTOs identified by the DEA's domestic field divisions and foreign country offices are tracked using the *Priority Target Activity Resource Reporting System* (PTARRS), an Oracle database used to track operational progress and the resources used in the related investigations (i.e., investigative work hours and direct case-related expenses). Through PTARRS, DEA assesses and links PTOs to drug trafficking networks, which address the entire continuum of the drug conspiracy. Once an investigation meets the criteria for a PTO, the investigation can be nominated as a PTO submission through PTARRS. PTARRS provides a means of electronically validating, verifying and approving PTOs through the chain of command, beginning with the case agent in the field and ending with the headquarters' Operations Division. The roles in the electronic approval chain are as follows:

In the Field

- Special Agent – The Special Agent, Task Force Officer, or Diversion Investigator collects data on lead cases that will be proposed as PTOs. They can create, edit, update, and propose a PTO record.
- Group Supervisor – The Group Supervisor/Country Attaché coordinates and plans the allocation of resources for a proposed PTO. The Group Supervisor/Country Attaché can create, edit, update, propose, resubmit, and approve a PTO record.
- Assistant Special Agent in Charge – the Assistant Special Agent in Charge /Assistant Regional Director reviews the PTO proposed and approved by the Group Supervisor/Country Attaché, ensuring that all the necessary information meets the criteria for a PTO. The Assistant Special Agent in Charge /Assistant Regional Director can also edit, update, resubmit, or approve a proposed PTO.
- Special Agent in Charge – The Special Agent in Charge /Regional Director reviews the proposed PTO from the Assistant Special Agent in Charge /Assistant Regional Director and is the approving authority for the PTO. The Special Agent in Charge /Regional Director can also edit, update, resubmit, or approve a proposed PTO.

At Headquarters

- Operations Division (OC) – The Section Chief of the Data and Operational Accountability Section (OMD), or his designee, is the PTO Program Manager, and is responsible for the review of all newly approved PTO submissions and their assignment to the applicable Office of Global Enforcement (OG) or Office of Financial Operations (FO) section. The PTO Program Manager may request that incomplete submissions be returned to the field for correction and resubmission. OMD is also responsible for tracking and reporting information in the PTO Program through PTARRS; and is the main point-of-contact for the PTO program and PTARRS related questions.
- OMD will assign PTO's based on the nexus of the investigation to organizations located in specific geographic areas of the world, or to specific program areas. After assignment of a PTO, the appointed HQ section becomes the point-of-contact for that PTO and

division/region personnel should advise appropriate HQ section personnel of all significant activities or requests for funding during the course of the investigation. The Staff Coordinator (SC) assigned to the PTO will initiate a validation process to include a review for completeness and confirmation of all related linkages (e.g., CPOTs). In the unlikely event that the documentation submitted is insufficient to validate reported linkages; the SC will coordinate with the submitting office to obtain the required information.

- All PTO cases that are reported as disrupted or dismantled must be validated by OMD or the Organized Crime Drug Enforcement Task Force – OCDETF Section (OMO). OMD will validate all non-OCDETF related PTO cases and OMO will validate all OCDETF related cases. These disruptions and dismantlements are reported to the Executive Office of OCDETF via memo by OMO.

Performance Measure 2: Number of Active International and Domestic PTOs Not Linked to CPOT Targets Disrupted or Dismantled

Although there is a primary emphasis on international and domestic PTOs linked to CPOT Targets, the PTOs not linked to CPOT targets disrupted or dismantled are just as important to DEA's mission. Specifically, the DEA's PTO Program focuses on dismantling entire drug trafficking networks by targeting their leaders for arrest and prosecution, confiscating the profits that fund continuing drug operations, and eliminating international sources of supply. As entire drug trafficking networks from sources of supply to the distributors on the street are disrupted or dismantled, the availability of drugs within the United States will be reduced. The performance measure, active international and domestic priority targets not linked to CPOT targets disrupted or dismantled, is the same measure included in the National Drug Control Budget Summary.

In the first few years of the DEA's Priority Targeting Program, DEA repeatedly exceeded its annual targets for PTO disruptions⁶ and dismantlements⁷. Prior to FY 2005, DEA reported its PTO disruptions and dismantlements for closed cases. Thereafter, it included PTOs disrupted pending dismantlements (Category D – PTOs) among its disruption statistics because these cases achieved significant enforcement milestones (arrests, seizures, etc.). However, internally, DEA has never included disruptions pending dismantlement in its year-end reporting. Therefore, in order to align DEA's external and internal reporting, DEA decided to exclude disruptions pending dismantlement from its year-end accounting of disruptions and dismantlements, effective FY 2016.

As of September 30, 2018, the DEA disrupted or dismantled 1,158 PTOs not linked to CPOT targets, which is 100.6 percent of its FY 2018 target of 1,151. DEA has set its FY 2019 target for the Number of PTOs not-linked to CPOTs Disrupted and Dismantled at 1,254; an increase of 8.9% above its FY 2018 target of 1,151. This target was determined using a cascading algorithm that takes into account the distribution patterns of prior year (FY 2014 through FY 2018) PTO dispositions as well as the overall inventory of potential cases worked within the period of interest to

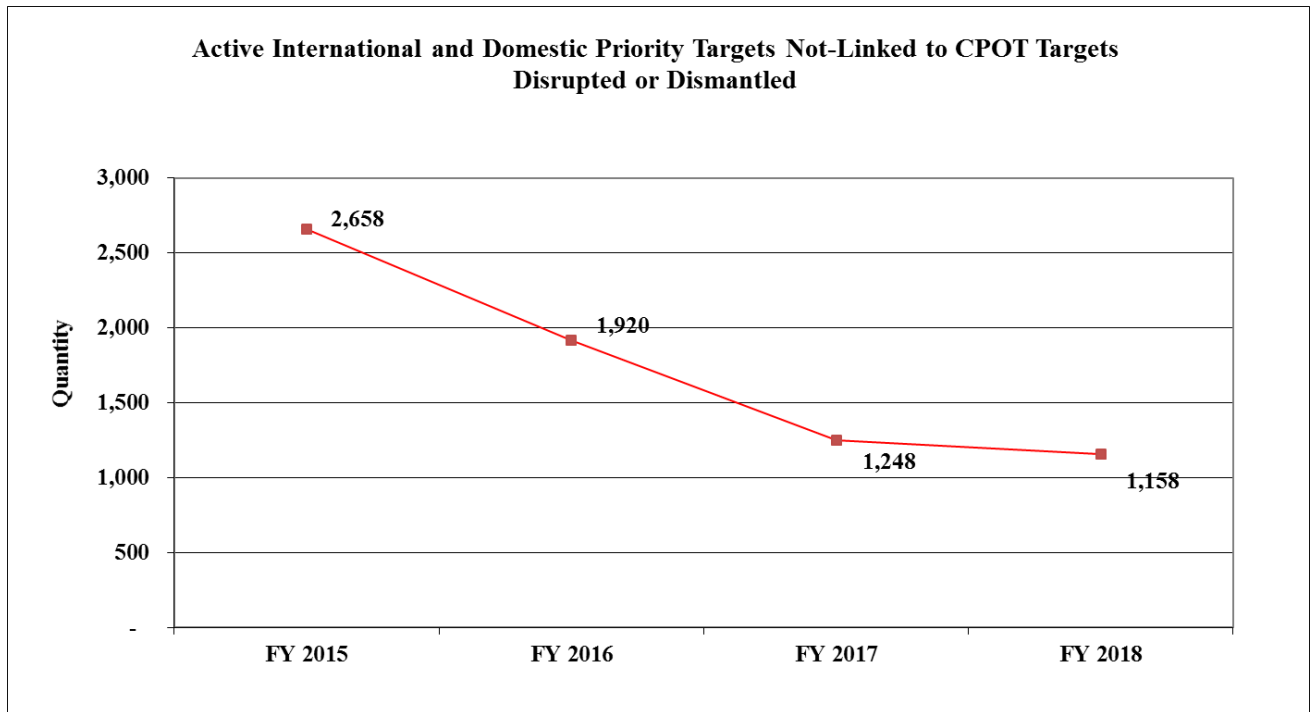
⁶ A disruption occurs when the normal and effective operation of a targeted organization is impeded, as indicated by changes in organizational leadership and/or changes in methods of operation, including financing, trafficking patterns, communications, or drug production.

⁷ A dismantlement occurs when the organization's leadership, financial base, and supply network are destroyed, such that the organization is incapable of operating and/or reconstituting itself.

include the current inventory of cases open as well as a projected estimate of new, cases initiated during that same period. This method is correlated to and supported by a corresponding analysis of the work hours (Special Agent and Total Core) dedicated to PTOs as an aggregate and by subcategory – CPOT/Not, Disrupted/Dismantled [closed], Administratively Closed [closed] and Still Active [open].

Table 2: Measure 2

FY 2015 Actual	FY 2016 ⁸ Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
2,658	1,920	1,248	1,151	1,158	1,254



Data Validation and Verification

PTOs not linked to CPOT targets use the same data validation and verification and PTOs linked to CPOT targets. They are in the same system, PTARRS, and identified with a code of “NO” for not linked.

⁸ Beginning FY 2016, DEA no longer included Disrupted Pending Dismantled (Cat Code Ds) in our actual and target totals.

Performance Measure 3: Number of DCP-related PTOs Disrupted/Dismantled

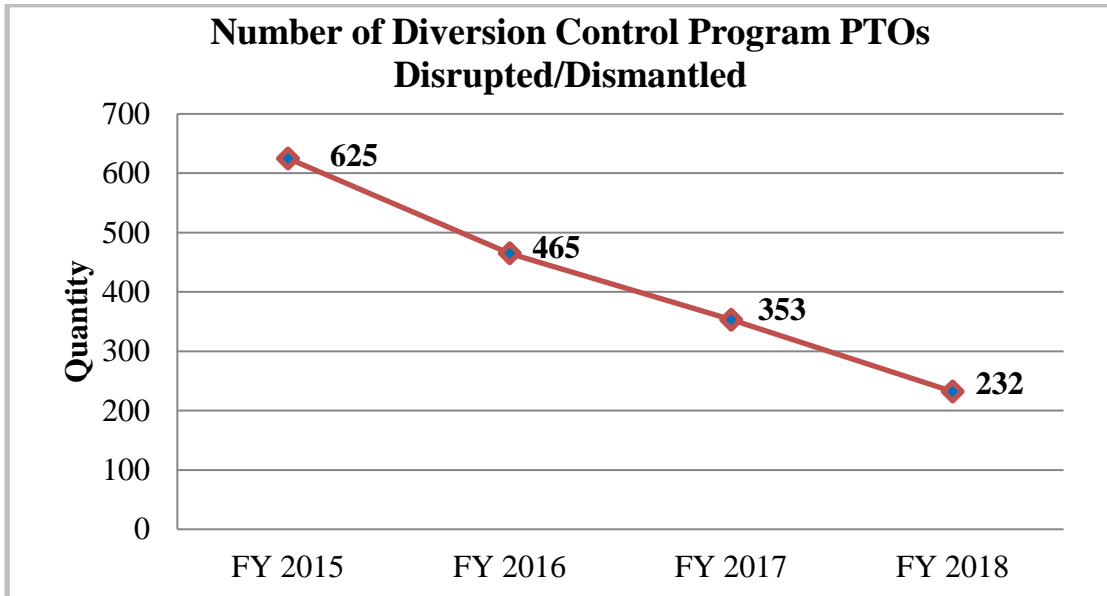
The Diversion Control Program (DCP) has been working diligently to address the growing problem of diversion and prescription drug abuse. Criminal entrepreneurs have, over the past few years, leveraged technology to advance their criminal schemes and reap huge profits while diverting millions of dosages of powerful pain relievers such as hydrocodone. One such method was the use of rogue Internet pharmacies. Investigations involving Internet pharmacies required the DEA to retool and retrain investigators. Most of these investigations involved several jurisdictions and involved voluminous amounts of electronic data. Compounding the problem was the fact that many of the laws under which investigators worked were written years prior to today’s technological advances.

The DEA also developed and implemented the Distributor Initiative Program designed to educate and remind registrants of their regulatory and legal responsibilities. This program has been very successful and has moved the pharmaceutical industry to install new and enhanced measures to address their responsibilities and due diligence as registrants. Despite these efforts the prescription drug abuse problem continues to be a major problem. Many state and local law enforcement agencies have devoted limited, if any resources, in the area of pharmaceutical diversion. To effectively attack this problem, the DEA, beginning in FY 2009, began establishing Tactical Diversion Squads (TDS) across the United States to tackle the growing problem of diversion and prescription drug abuse. These TDS groups, which incorporate Special Agents, Diversion Investigators and state and local Task Force Officers, have begun to show very successful investigations. Some of these investigations have resulted in multi-million dollar seizures. Beginning in FY 2011, DEA reported its DCP PTOs separately under the Diversion Control Fee Account. As a participant in the PTO program, the DCP is required to report PTOs linked to CPOT and not linked to CPOT. However, with the nature of the DCP, CPOT linkages are a rare event. Beginning in FY 2010, with the creation of Tactical Diversion Squads (TDS) in every domestic field division, the DCP began focusing on the identification of PTOs and their eventual disruption and dismantlement. As the DCP continues to work to fully staff its TDS groups, PTO performance is expected to increase.

Table 3: Measure 3

FY 2015 Actual	FY 2016⁹ Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
625	465	353	324	232	246

9 Beginning FY 2016, DEA no longer included Disrupted Pending Dismantled (Cat Code Ds) in our actual and target totals.



In the first few years of the DEA's Priority Targeting Program, DEA repeatedly exceeded its annual targets for PTO disruptions¹⁰ and dismantlements¹¹. Prior to FY 2005, DEA reported its PTO disruptions and dismantlements for closed cases. Thereafter, it included PTOs disrupted pending dismantlements (Category D – PTOs) among its disruption statistics because these cases achieved significant enforcement milestones (arrests, seizures, etc.). However, internally, DEA has never included disruptions pending dismantlement in its year-end reporting. Therefore, in order to align DEA's external and internal reporting, DEA has decided to exclude disruptions pending dismantlement from its year-end accounting of disruptions and dismantlements.

For FY 2018, the DEA disrupted or dismantled 232 DCP PTOs linked/not linked to CPOTs, which is 71.6 percent of its FY 2018 target of 324. In FY 2017, DEA attempted to establish targets for Diversion CPOT linked PTO Dispositions (n=5, rare events), with spurious results. In FY 2018 DEA decided to track and report Diversion CPOT linked PTOs, but it will not target these rare outcomes. Hence the FY 2018 original target of 329 was restated at 324 to reflect that change.

DCP PTOs depositions are also subject to TEPP protocols. DEA has acknowledged the impact that decreased Special Agent on-board staffing levels and TEPP implementation have had on performance. Therefore, DEA has determined that TEPP's amended deployment schedule will greatly enhance performance without jeopardizing the inherent quality of PTO investigations given the already stringent review and validation criteria to which PTOs are already held to account.

Moreover, DEA has set ambitious targets for this measure, designated the disruption and dismantlement of PTOs (CPOT linked and Not) as a legitimate priority, and as such it will continue

10 A disruption occurs when the normal and effective operation of a targeted organization is impeded, as indicated by changes in organizational leadership and/or changes in methods of operation, including financing, trafficking patterns, communications, or drug production.

11 A dismantlement occurs when the organization's leadership, financial base, and supply network are destroyed, such that the organization is incapable of operating and/or reconstituting itself.

to maintain its systems of review to ensure the integrity and accountability of this measure. Furthermore, DEA will continue to prioritize its efforts to disrupt and dismantle PTOs (linked to CPOT and Not) despite diminishing resources. Both DEA and the Department anticipate that the task at hand may be challenging as they realize and acknowledge the full impact that reduced funding levels and the inability to backfill critical positions will have on the success of mission.

DEA FY 2019 target is 246 PTOs linked to CPOTs. This target was determined using a cascading algorithm that takes into account the distribution patterns of prior year (FY 2014 through FY 2018) PTO dispositions as well as the overall inventory of potential cases worked within the period of interest to include the current inventory of cases open as well as a projected estimate of new cases initiated during that same period. This method is correlated to and supported by a corresponding analysis of the work hours (Special Agent and Total Core) dedicated to PTOs as an aggregate and by subcategory – CPOT/Not, Disrupted/Dismantled [closed], Administratively Closed [closed] and Still Active [open].

Data Validation and Verification

DCP PTOs use the same data validation and verification system as the domestic and international PTOs linked and not linked to CPOT targets. They are in the same system, PTARRS, and identified by a 2000 series case file number and certain fee fundable GEO – Drug Enforcement Program (GDEP) drug codes.

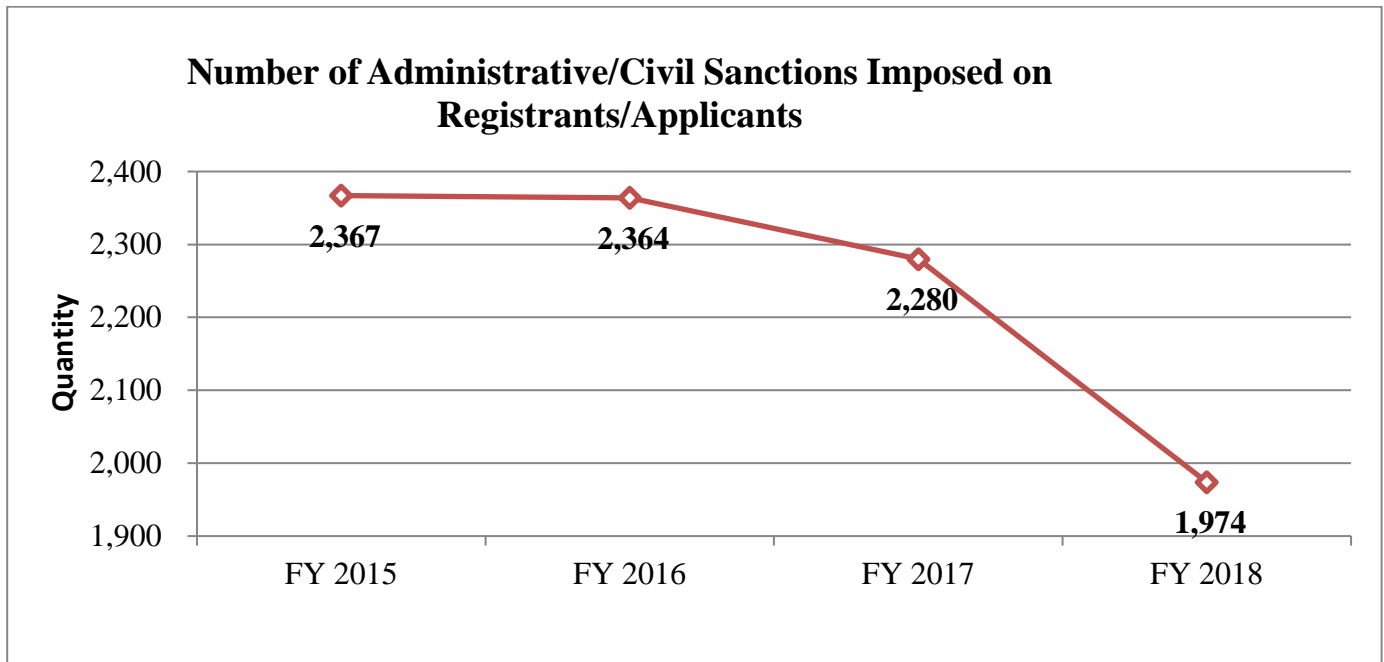
Performance Measure 4: Number of Administrative/Civil Sanctions Imposed on Registrants/Applicants

In addition to the DCP's enforcement activities, a large component of the DCP is regulatory in nature. Specifically, DEA's DCP is responsible for enforcing the Controlled Substances Act (CSA) and its regulations pertaining to pharmaceutical controlled substances and listed chemicals. The DCP actively monitors more than 1.3 million individuals and companies that are registered with DEA to handle controlled substances or listed chemicals through a system of scheduling, quotas, recordkeeping, reporting, and security requirements. The DCP implements an infrastructure of controls established through the CSA and ancillary regulations. This system balances the protection of public health and safety by preventing the diversion of controlled substances and listed chemicals while ensuring an adequate and uninterrupted supply for legitimate needs. As a result of this regulatory component, an additional performance measure, the number of Administrative/Civil Sanctions Imposed on Registrants/Applicants, is included in this report, which is indicative of the overall regulatory activities supported by the DCP.

Projections for the number of Administrative/Civil Sanctions levied are derived using a Microsoft Excel algorithm which compiles and computes a trend (usually linear) utilizing actual data from the preceding time periods (e.g., fiscal years) and predicts data estimates for subsequent fiscal years.

Table 4: Measure 4

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
2,367	2,364	2,280	2,066	1,974	2,095



For FY 2018, the DCP imposed 1,974 Administrative/Civil Sanctions on its registrants/applicants, which is 95.5 percent of its FY 2018 target of 2,066. For FY 2019, DCP’s target for Administrative/Civil Sanctions is 2,095 based on prior year actuals.

DEA targets for the number of Diversion Civil Fines levied reflect an optimal inventory of active investigations worked and disposed based on anticipated resources. The performance for this metric is mixed. Quarterly targets were achieved in three (3) of the four (4) quarters reported. The failure to meet its target in the second quarter dramatically impacted Diversion's ability to meet its EOY target; reported at 93% to target. With this in mind, Diversion will review its multi-year performance for this metric with a goal to better quantify its quarterly targets. Forecasting Civil Fines within the limitation of a fiscal year is inherently more difficult in light of the clandestine nature of traffickers, the complexities of their organizational structure and their operational agility. Diversion considers these factors and other challenges in its forecasts, but it is an evolutionary process. Nevertheless, Diversion will hold fast to its current forecast for FY 2019 in anticipation of an improved enforcement effort buttressed by enhanced resources and continued increases in the number of Diversion Investigators on-board.

Data Validation and Verification

The CSA Database (CSA2) is an Oracle database, which maintains all of the historical and investigative information on DEA registrants. It also serves as the final repository for punitive actions (i.e., sanctions) levied against CSA violators. During the reporting quarter, the domestic field divisions change the status of a registrant’s CSA2 Master Record to reflect any regulatory investigative actions that are being conducted on the registrant. The reporting of the regulatory action by each field division is available on a real-time basis through the reporting system within CSA2, as the investigative status change occurs. The regulatory investigative actions that are collected in a real-time environment are as follows: letters of admonition/MOU, civil fines, administrative hearing, order to show cause, restricted record, suspension, surrender for cause, revocations, and applications denied.

The Diversion Investigators and Group Supervisors/Diversion Program Managers are tasked to ensure that timely and accurate reporting is accomplished as the registrant’s investigative status changes. Group Supervisors/Diversion Program Managers have the ability to view the report of ongoing and completed regulatory investigation actions for their office/division at any time during the quarter or at the quarter’s end, since the actions are in real-time.

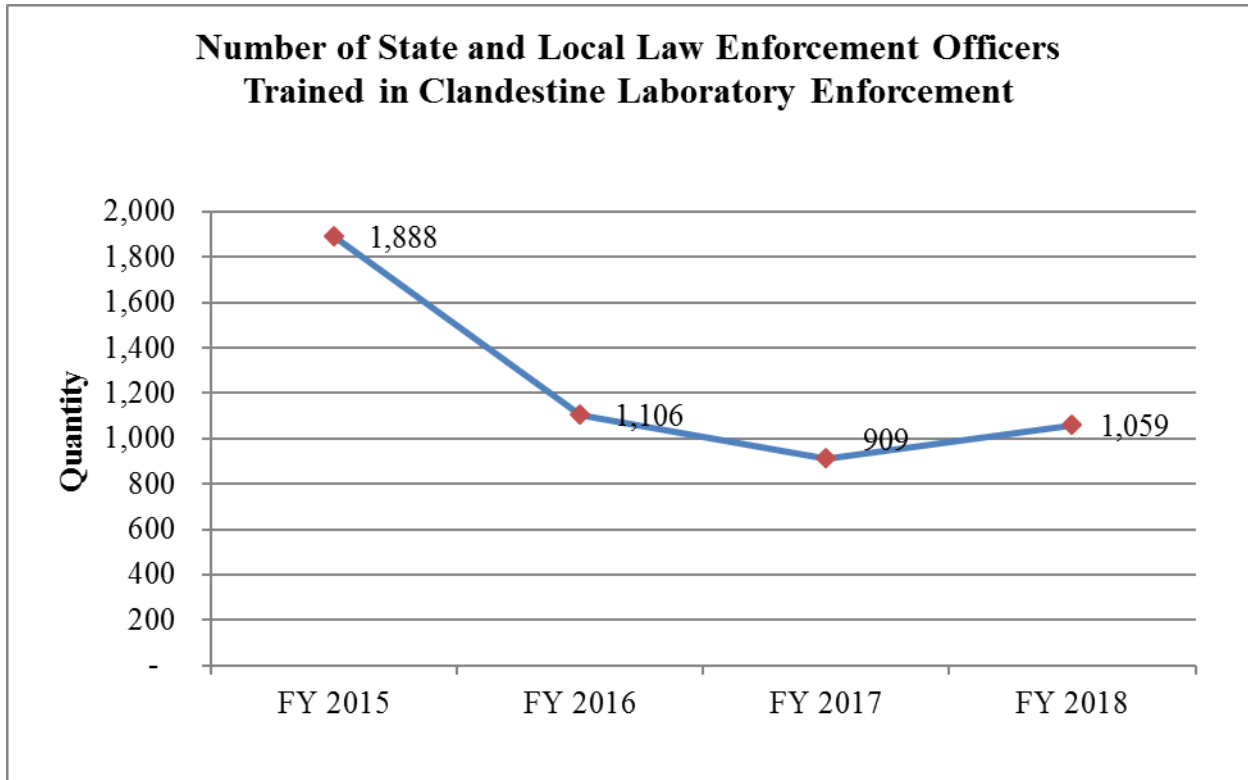
Performance Measure 5: Number of State and Local Law Enforcements Officers Trained in Clandestine Laboratory Enforcement

The DEA supports state and local law enforcement with methamphetamine-related assistance and training, which allows state and local agencies to better address the methamphetamine threat in their communities and reduce the impact that methamphetamine has on the quality of life for American citizens.

One of the most critical, specialized training programs offered by DEA to state and local law enforcement officers is in the area of Clandestine Laboratory Training. Often, it is the state and local police who first encounter the clandestine laboratories and must ensure that they are investigated, dismantled, and disposed of appropriately.

Table 5: Measure 5

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
1,888	1,106	909	950	1,059	900



During FY 2018, DEA conducted training for a total of 1,059 state and local law enforcement officers. This includes State and Local Clandestine Laboratory Certification Training, Site Safety Training, Tactical Training, and Authorized Central Storage Program Training. This training was supported by \$10 million transferred to DEA from the Community Oriented Policing Services (COPS) program to assist state and local law enforcement with clandestine methamphetamine labs cleanup, equipment, and training. DEA initially set its FY 2018 target at 1,300 officers trained but adjusted it to 950 for FY 2018 after a significant analytical exercise that factored in FY 2017 actuals and historical trends. DEA did meet its target of 950.

The FY 2019 target is 900. DEA believes that it would be prudent to adjust the targets due to demolition/construction at the Clan Lab Building starting in early 2019, it anticipates unpredictable class and venue disruptions while the building is being reconfigured. Based upon these circumstances, our SAC, ASAC and Clan Lab Unit Chief are in agreement to moderately decrease the target for FY 2019. Finally, in recognition of the potential for disparate assessments of its targets and actuals, DEA will continue to utilize more robust analytical methods that incorporates policy and operational decisions in concert with historical patterns to better forecast its annual targets.

Data Validation and Verification

The DEA Training Academy receives quarterly training data from the field on training provided by Division Training Coordinators (DTC). The field data is combined with the data generated by the DEA’s Training Academy for total training provided by the DEA. Data is tabulated quarterly based on the fiscal year.

FEDERAL BUREAU OF PRISONS



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Director
Federal Bureau of Prisons
U.S. Department of Justice

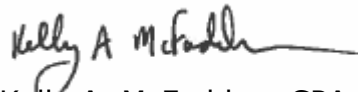
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Federal Bureau of Prisons (BOP) for the fiscal year ended September 30, 2018. The BOP's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of BOP management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Federal Bureau of Prisons
Detailed Accounting Submission**

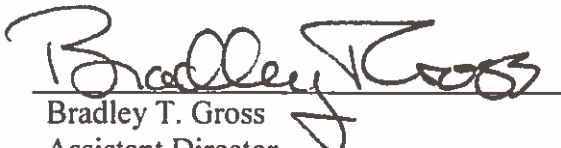


Washington, DC 20534

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Federal Bureau of Prisons (BOP) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the BOP system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug methodology used by the BOP to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
2. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
3. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
4. BOP did not have any ONDCP Fund Control Notices issued in FY 2018.


Bradley T. Gross
Assistant Director
for Administration

February 22, 2019

Date

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

	FY 2018 Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit #1: Inmate Care and Programs	
Treatment	\$ 82.91
Corrections	\$ 1,175.25
Total Inmate Care and Programs	\$ 1,258.16
 Decision Unit #2: Institution Security and Administration	
Corrections	\$ 1,511.27
Total Institution Security and Administration	\$ 1,511.27
 Decision Unit #3: Contract Confinement	
Treatment	\$ 26.33
Corrections	\$ 372.60
Total Contract Confinement	\$ 398.93
 Decision Unit #4: Management and Administration	
Corrections	\$ 103.09
Total Management and Administration	\$ 103.09
 Decision Unit #5: New Construction	
Corrections	\$ 1.05
Total New Construction	\$ 1.05
 Decision Unit #6: Modernization and Repair	
Corrections	\$ 62.84
Total Modernization and Repair	\$ 62.84
 Total Drug Control Obligations	 \$ 3,335.34

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The mission of the Federal Bureau of Prisons (BOP) is to protect society by confining offenders in the controlled environments of prisons and community-based facilities that are safe, humane, cost-efficient, appropriately secure, and which provide work and other self-improvement opportunities to assist offenders in becoming law-abiding citizens.

The BOP's drug resources are divided into two functions: 1) Treatment; and 2) Corrections.

Treatment Function Obligations are calculated by totaling, actual amount obligated (100%) for Drug Treatment Functions, which includes: Drug Program Screening and Assessment; Drug Abuse Education; Non-Residential Drug Abuse Treatment; Residential Drug Abuse Treatment; and Community Transitional Drug Abuse Treatment. The treatment obligations for Community Transitional Drug Treatment are captured in Contract Confinement Decision unit, where, as all other programs are included in Inmate Care and Program Decision Unit.

Correction Function Obligations are calculated by totaling, all BOP Direct Obligations, subtracting Treatment Functions obligations from it and applying drug percentage to these obligations. Drug percentage is the percentage of inmates sentenced for drug-related crimes (46.1%).

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018. The table represents obligations incurred by the BOP for drug control purposes. The amounts are net of all reimbursable agreements.

Data - All accounting information for the BOP is derived from the Department of Justice (DOJ) Financial Management Information System 2 (FMIS2).

Financial Systems - The FMIS2 is the DOJ financial system that provides BOP obligation data. Obligations in this system can also be reconciled with the enacted appropriation and carryover balances.

Disclosure 2: Methodology Modifications

The overall methodology to calculate drug control obligations has not been changed from the prior year (FY 2017).

Disclosure 3: Material Weaknesses or Other Findings

In FY 2018, there were no significant deficiencies or material weaknesses identified in OMB Circular A-123 testing or the *Independent Auditors' Report on Internal Control over Financial Reporting* and no findings in the *Independent Auditors' Report on Compliance and other Matters*.

Disclosure 4: Reprogrammings or Transfers

BOP's FY 2018 obligations include all approved transfers and there were no reprogrammings (see the attached Table of Reprogrammings and Transfers).

Disclosure 5: Other Disclosures

The BOP allocates funds to the Public Health Service (PHS). The PHS provides a portion of the drug treatment for federal inmates. In FY 2018, \$1,283,427 was allocated from the BOP to PHS, and was designated and expended for current year obligations of PHS staff salaries, benefits, and applicable relocation expenses associated with nine PHS Full Time Equivalents in relations to drug treatment. Therefore, the allocated obligations were included in BOP's Table of Drug Control Obligations.

U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers -in	Transfers-out	Total
Decision Unit: Inmate Care and Programs				
Corrections	\$ 0.00	\$ 49.32	\$ (49.32)	\$ 0.00
Total Inmate Care and Programs	<u>\$ 0.00</u>	<u>\$ 49.32</u>	<u>\$ -49.32</u>	<u>\$ 0.00</u>
Decision Unit: Institution Security & Administration				
Corrections	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Institution Security & Administration	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Decision Unit: Contract Confinement				
Corrections	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Contract Confinement	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Decision Unit: Management & Administration				
Corrections	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Management and Administration	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Total	<u>\$ 0.00</u>	<u>\$ 49.32</u>	<u>\$ -49.32</u>	<u>\$ 0.00</u>

**Federal Bureau of Prisons
Performance Summary Report**



Washington, DC 20534

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Federal Bureau of Prisons (BOP) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the BOP system of performance reporting provides reasonable assurance that:

1. BOP uses SENTRY to capture performance information accurately and SENTRY was properly applied to generate the performance data.
2. BOP met the reported performance targets for FY 2018.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. BOP has established at least one acceptable performance measure, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.


Bradley T. Gross
Assistant Director
for Administration

February 22, 2019

Date

**U.S. Department of Justice
Federal Bureau of Prisons
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

Performance Measure: Residential Drug Abuse Treatment Program Capacity and Enrollment

The BOP has established a performance measurement of monitoring the utilization of residential drug treatment program capacity as a performance indicator to measure effective usage of Drug Treatment Programs. This measure complies with the purpose of National Drug Control Program activity and is presented in support of the Treatment function.

The Violent Crime Control and Law Enforcement Act of 1994 requires the BOP to provide residential substance abuse treatment for 100% of “eligible” inmates by the end of FY 1997 and each year thereafter (subject to the availability of appropriations). The BOP established a performance measurement tracking the capacity of the Residential Drug Abuse Program (RDAP) to the number of participants at the end of each fiscal year. The objective is to monitor the utilization of RDAP capacity.

RDAP is offered at 76 BOP locations and one contract facility. Inmates who participate in these residential programs are housed together in a treatment unit that is set apart from the general population. Treatment is provided for a minimum of 500 hours.

Data on inmate capacity and participation is entered in the BOP on-line system (SENTRY). SENTRY Key Indicator reports provide the counts of inmates participating in the RDAP and subject matter experts enter and analyze the data.

In FY 2018, the BOP achieved a total capacity of 6,719 (capacity is based on number of treatment staff) that was available for the fiscal year and 6,435 actual participants (participants are actual inmates enrolled in the program at year end) thus exceeding the target level of 95%.

For FY 2019, the capacity of BOP’s RDAP is projected to be 6,719 with total participants of 6,435. This is based on past performance of FY 2018.

Fiscal year-end Residential Drug Abuse Treatment Program Capacity and Enrollment

Fiscal Year	Capacity	Participants*	Utilization
FY 2015 Actual	7,829	7,535	96%
FY 2016 Actual	7,833	7,410	95%
FY 2017 Actual	7,022	6,781	97%
FY 2018 Target	7,022	6,671	95%
FY 2018 Actual	6,719	6,435	96%
FY 2019 Target	6,719	6,435	96%

*Participants may exceed Capacity due to overcrowding and demand for the program.

Data Validation and Verification

To ensure the reliability of the data, the capacity of the program and the utilization rate is monitored by subject matter experts at the end of each quarter using Key Indicator reports generated from SENTRY.

OFFICE OF JUSTICE PROGRAMS



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Assistant Attorney General
Office of Justice Programs
U.S. Department of Justice

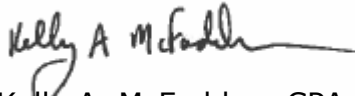
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Office of Justice Programs (OJP) for the fiscal year ended September 30, 2018. The OJP's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of OJP management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Office of Justice Programs
Detailed Accounting Submission**




Washington, D.C. 20531

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Office of Justice Programs (OJP) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the OJP system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. Obligations reported by the budget decision unit are the actual obligations from the OJP's accounting system of record for these budget decision units.
2. The drug methodology used by the OJP to calculate obligations of budgetary resources by function is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. The data presented are associated with obligations against a financial plan that was revised during the fiscal year to properly reflect the changes, including ONDCP's approval for reprogrammings and transfers affecting drug-related resources in excess of \$1 million.
5. OJP did not have any ONDCP Fund Control Notices issued in fiscal year 2018.


Leigh Benda, Chief Financial Officer


Date

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

	FY 2018 Actual Obligations ^{1/}
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit #1: Regional Information Sharing System Program	
State and Local Assistance	\$ 11.81
Total, Regional Information Sharing System Program	\$ 11.81
Decision Unit #2: Drug Court Program	
Treatment	\$ 70.45
Total, Drug Court Program	\$ 70.45
Decision Unit #3: Justice and Mental Health Collaborations ^{2/}	
Treatment	\$ 4.55
Total, Justice and Mental Health Collaborations	\$ 4.55
Decision Unit #4: Residential Substance Abuse Treatment Program	
Treatment	\$ 27.82
Total, Residential Substance Abuse Treatment Program	\$ 27.82
Decision Unit #5: Harold Rogers Prescription Drug Monitoring Program	
State and Local Assistance	\$ 27.93
Total, Harold Rogers Prescription Drug Monitoring Program	\$ 27.93
Decision Unit #6: Second Chance Act Program	
Treatment	\$ 23.02
Total, Second Chance Act Program	\$ 23.02
Decision Unit #7: Project Hope Opportunity Probation with Enforcement (HOPE) ^{2/}	
State and Local Assistance	\$ 3.63
Total, Project Hope	\$ 3.63
Decision Unit #8: Byrne Criminal Justice Innovation Program	
State and Local Assistance	\$ 4.78
Total, Byrne Criminal Justice Innovation Program	\$ 4.78
Decision Unit #9: Edward Byrne Memorial Justice Assistance Grant Program	
State and Local Assistance	\$ 32.33
Total, Edward Byrne Memorial Justice Assistance Grant Program	\$ 32.33
Decision Unit #10: Tribal Youth Program ^{3/}	
Prevention	\$ 2.02
Total, Tribal Youth Program	\$ 2.02

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Drug Control Obligations - Continued
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

Decision Unit #11: Veterans Treatment Courts Program	
Treatment	\$ 18.46
Total, Veterans Treatment Courts Program	<u>\$ 18.46</u>
Decision Unit #12: Comprehensive Opioid Abuse Program	
Treatment	\$ 133.00
Total, Comprehensive Opioid Abuse Program	<u>\$ 133.00</u>
Decision Unit #13: Tribal Courts Program ^{3/}	
Treatment	\$ 0.99
Total, Tribal Courts Program	<u>\$ 0.99</u>
Decision Unit #14: Indian Alcohol and Substance Abuse Program ^{3/}	
Prevention	\$ 16.32
Total, Indian Alcohol and Substance Abuse Program	<u>\$ 16.32</u>
Decision Unit #15: Forensic Support for Opioid and Synthetic Drug Investigations ^{4/}	
State and Local Assistance	\$ 15.65
Total, Forensic Support	<u>\$ 15.65</u>
Decision Unit #16: Opioid-Affected Youth Initiative ^{4/}	
Prevention	\$ 7.54
Total, Opioid-Affected Youth Initiative	<u>\$ 7.54</u>
Decision Unit #17: Mentoring for Youth Affected by the Opioid Crisis ^{4/}	
Prevention	\$ 13.09
Total, Mentoring for Youth Affected by the Opioid Crisis	<u>\$ 13.09</u>
Total, Drug Control Obligations	<u>\$ 413.39</u>

NOTE: OJP is not reporting on the Enforcing Underage Drinking Laws program in this table, as there were no obligations for this program in FY 2018.

^{1/} Actual obligations reflect direct program obligations plus estimated direct and support management and administration obligations.

^{2/} The Justice and Mental Health Collaborations and Project Hope Programs are included in the FY 2018 Attestation, per the new OJP drug budget methodology negotiated by OJP and ONDCP in January 2018.

^{3/} In FY 2018, Congress provided funding for OJP's tribal programs on the Tribal Assistance and Tribal Youth Program line items, rather than under the 7% discretionary tribal justice assistance set aside that was implemented in FY 2017. OJP has removed the 7% Tribal Set Aside - CTAS Purpose Area 3 and 7% Tribal Set Aside - CTAS Purpose Area 9 decision units shown in last year's attestation and consolidated reporting of funding for tribal justice assistance programs under the Tribal Courts, Indian Alcohol and Substance Abuse, and Tribal Youth Program decision units. The Tribal Courts, Indian Alcohol and Substance Abuse programs are supported by a portion of the funding appropriated to OJP under the Tribal Assistance appropriations line item. Funding for the Tribal Youth Program is appropriated to OJP as a carveout under the Delinquency Prevention Program.

^{4/} New program in FY 2018.

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to provide leadership, resources and solutions for creating safe, just, and engaged communities. As such, OJP's resources are primarily targeted to providing assistance to state, local, and tribal governments. In executing its mission, OJP dedicates a significant level of resources to drug-related program activities, which focus on breaking the cycle of drug abuse and crime including: drug testing and treatment, provision of graduated sanctions, drug prevention and education, and research and statistics.

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018. The OJP obligations reported for the FY 2018 attestation reflect a revised drug budget methodology established by OJP and ONDCP in January 2018. This new methodology was implemented to better reflect OJP contributions to the ONDCP drug strategy. Because this revised methodology is based on program and performance data that predate expenditures of program funds, the revised methodology is a better reflection of how OJP spent drug control program funds in 2018.

OJP's Office of the Chief Financial Officer, Budget Formulation and Appropriations Division is responsible for the development and presentation of the annual OJP ONDCP Budget. OJP's Fiscal Year (FY) 2018 drug obligations have a total of 18 decision units identified for the National Drug Control Budget. Of this amount, three decision units are new in FY 2018: 1) Forensic Support for Opioid and Synthetic Drug Investigations; 2) Opioid-Affected Youth Initiative; and 3) Mentoring for Youth Affected by the Opioid Crisis. In addition, the Justice and Mental Health Collaborations and Project Hope Opportunity Probation with Enforcement programs were added in FY 2018 to align with the new drug budget methodology.

The following programs are not being reported, as Congress did not enact the set aside in FY 2018: 1) 7% Tribal Set Aside Coordinated Tribal Assistance Solicitation (CTAS) Purpose Area 3: Justice Systems and Alcohol and Substance Abuse, and 2) 7% Tribal Set Aside - CTAS Purpose Area 9: Tribal Youth Program.

The 18 decision units in FY 2018 include the following:

- Regional Information Sharing System Program
- Drug Court Program
- Justice and Mental Health Collaborations
- Residential Substance Abuse Treatment Program
- Harold Rogers Prescription Drug Monitoring Program
- Second Chance Act Program
- Project Hope

- Byrne Criminal Justice Innovation Program
- Edward Byrne Memorial Justice Assistance Grant Program
- Tribal Youth Program
- Veterans Treatment Courts Program
- Comprehensive Opioid Abuse Program
- Tribal Courts Program
- Indian Alcohol and Substance Abuse Program
- Enforcing Underage Drinking Laws Program
- Forensic Support for Opioid and Synthetic Drug Investigations
- Opioid-Affected Youth Initiative
- Mentoring for Youth Affected by the Opioid Crisis

Of the 18 decision units listed above, OJP is not reporting obligations for the Enforcing Underage Drinking Laws Program in FY 2018, as the program has not been funded since FY 2014; however, there are drug-related transfers and recoveries for this program, which are being reported.

In determining the level of resources used in support of the 17 active budget decision units, OJP used the following methodology:

Drug Program Obligations by Decision Unit

Data on obligations, as of September 30, 2018, were gathered from the Department of Justice's (DOJ's) Financial Management Information System 2 (FMIS2). The total obligations presented for OJP are net of funds obligated under the Crime Victims Fund and Public Safety Officers' Benefits Program.

Management and Administration (M&A) Data

M&A funds are assessed at the programmatic level and obligations are obtained from FMIS2 (OJP's Financial System). The obligation amounts were allocated to each decision unit by applying the relative percentage of Full-Time Equivalents (FTE) assigned to the 17 active drug related decision units to the total M&A obligations for OJP.

Overall, OJP program activities support the two goals of the National Drug Control Strategy to: (1) curtail illicit drug consumption in America; and (2) improve the public health and public safety of the American people by reducing the consequences of drug abuse. Functionally, OJP program activities fall under the following functions: State and Local Assistance, Treatment, and Prevention. To determine the function amount, OJP used an allocation method that was derived from an annual analysis of each program's mission and by surveying program officials. OJP then applied that function allocation percentage to the obligations associated with each decision unit line item.

The Table of Drug Control Obligations amounts were calculated as follows:

Function:	The appropriate drug-related percentage was applied to each decision unit line item and totaled by function. For FY 2018, the 17 active budget decision units had a function allocation of 100 percent.
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Decision Unit: In accordance with the ONDCP Circulars and OJP's drug budget methodology, 100 percent of the actual obligations for 7 of the 17 active budget decision units are included in the Table of Drug Control Obligations.

As specified in the current OJP drug budget methodology:

- Only 35% of the actual obligations for the Regional Information Sharing System Program are included;
- Only 15% of the actual obligations for Justice and Mental Health Collaborations are included;
- Only 35% of the actual obligations administered by the Bureau of Justice Assistance (BJA) and 12% of the actual obligations administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP) under the Second Chance Act are included;
- Only 30% of the actual obligations for the Byrne Criminal Justice Innovation Program and Tribal Youth Program are included;
- Only 10% of the actual obligations for the Edward Byrne Memorial Justice Assistance Grants Program are included;
- Only 80% of the actual obligations for the Tribal Courts Program and Indian Alcohol and Substance Abuse Program are included;
- Only 57% of total actual obligations for the Paul Coverdell Forensic Science Improvement Grants Program are included for the Forensic Support for Opioid and Synthetic Drug Investigations decision unit; and
- Only 15% of total actual obligations for the Youth Mentoring Program are included for the Mentoring for Youth Affected by the Opioid Crisis decision unit

Disclosure 2: Methodology Modifications

As noted above, OJP and ONDCP agreed to a new drug budget methodology for OJP programs in January 2018. In addition to adding decision units for two existing programs (the Justice and Mental Health Collaborations and Project Hope programs), the revised methodology made changes to the percentage of funding reported as drug-related in the drug budget process for many of the programs listed above. Aside from these changes, OJP's methodology for reporting obligations has not changed significantly from the prior year methodology.

The Consolidated Appropriations Act, 2018 (P.L. 115-141) created three new programs (Forensic Support for Opioid and Synthetic Drug Investigations, the Opioid-Affected Youth Initiative, and Mentoring for Youth Affected by the Opioid Crisis) designed to combat the consequences of opioid abuse as carveouts from existing OJP programs, which have been included in this FY 2018 attestation review.

The Consolidated Appropriations Act, 2018 also enacted funding for OJP programs in the traditional line item structure used prior to FY 2017, rather than authorizing the 7% tribal justice assistance set aside that was implemented in FY 2017. Therefore, OJP has removed the decision units for the 7% Tribal Set Aside - CTAS Purpose Area 3: Justice Systems and Alcohol and Substance Abuse and 7% Tribal Set Aside - CTAS Purpose Area 9: Tribal Youth programs. Funding for OJP tribal programs in the FY 2018 attestation is reported under:

- The Tribal Courts and Indian Alcohol and Substance Abuse decision units (both of which are funded from the Tribal Assistance line item appropriation); and
- The Tribal Youth Program (which is funded as a carveout from the Delinquency Prevention Program line item appropriation).

Disclosure 3: Material Weaknesses or Other Findings

For FY 2018, OJP was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2018 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at OJP. Additionally, the Department's assessment of risk and internal controls in FY 2018 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

In accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, OJP has provided the attached Table of Reprogrammings and Transfers. In FY 2018, OJP had no reprogrammings, and \$54.0 million and \$82.6 million in drug-related transfers-in and transfers-out, respectively. The transfers-in amounts include OJP's FY 2018 prior-year recoveries associated with the reported budget decision units. The transfers-out amounts reflect the assessments for the 2% Research, Evaluation, and Statistics (RES) set aside and M&A assessments against OJP programs.

The RES two percent set-aside was directed by Congress for funds to be transferred to and merged with funds provided to the National Institute of Justice and the Bureau of Justice Statistics to be used for research, evaluation, or statistical purposes. In FY 2018, Congress provided OJP the authority to assess programs for administrative purposes.

Disclosure 5: Other Disclosures

In FY 2018, OJP's drug-related programs were supported by \$26.3 million in unobligated resources carried forward from previous fiscal years.

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #1: Regional Information Sharing System Program				
State and Local Assistance	\$ -	\$ 36.00	\$ (3.18)	\$ 32.82
Total, Regional Information Sharing System Program	<u>\$ -</u>	<u>\$ 36.00</u>	<u>\$ (3.18)</u>	<u>\$ 32.82</u>
Decision Unit #2: Drug Court Program				
Treatment	\$ -	\$ 3.63	\$ (6.64)	\$ (3.01)
Total, Drug Court Program	<u>\$ -</u>	<u>\$ 3.63</u>	<u>\$ (6.64)</u>	<u>\$ (3.01)</u>
Decision Unit #3: Justice and Mental Health Collaborations^{5/}				
Treatment	\$ -	\$ 1.11	\$ (2.65)	\$ (1.54)
Total, Justice and Mental Health Collaborations	<u>\$ -</u>	<u>\$ 1.11</u>	<u>\$ (2.65)</u>	<u>\$ (1.54)</u>
Decision Unit #4: Residential Substance Abuse Treatment Program				
Treatment	\$ -	\$ 0.39	\$ (2.65)	\$ (2.26)
Total, Residential Substance Abuse Treatment Program	<u>\$ -</u>	<u>\$ 0.39</u>	<u>\$ (2.65)</u>	<u>\$ (2.26)</u>
Decision Unit #5: Harold Rogers' Prescription Drug Monitoring Program				
State and Local Assistance	\$ -	\$ 0.50	\$ (2.65)	\$ (2.15)
Total, Harold Rogers' Prescription Drug Monitoring Program	<u>\$ -</u>	<u>\$ 0.50</u>	<u>\$ (2.65)</u>	<u>\$ (2.15)</u>
Decision Unit #6: Second Chance Act Program				
Treatment	\$ -	\$ 3.04	\$ (6.19)	\$ (3.15)
Total, Second Chance Act Program	<u>\$ -</u>	<u>\$ 3.04</u>	<u>\$ (6.19)</u>	<u>\$ (3.15)</u>
Decision Unit #7: Project Hope Opportunity Probation with Enforcement (HOPE)^{5/}				
State and Local Assistance	\$ -	\$ 0.01	\$ (0.35)	\$ (0.34)
Total, Project Hope	<u>\$ -</u>	<u>\$ 0.01</u>	<u>\$ (0.35)</u>	<u>\$ (0.34)</u>
Decision Unit #8: Byrne Criminal Justice Innovation Program				
State and Local Assistance	\$ -	\$ 0.43	\$ (1.55)	\$ (1.12)
Total, Byrne Criminal Justice Innovation Program	<u>\$ -</u>	<u>\$ 0.43</u>	<u>\$ (1.55)</u>	<u>\$ (1.12)</u>
Decision Unit #9: Edward Byrne Memorial Justice Assistance Grant Program				
State and Local Assistance	\$ -	\$ 4.14	\$ (30.04)	\$ (25.90)
Total, Edward Byrne Memorial Justice Assistance Grant Program	<u>\$ -</u>	<u>\$ 4.14</u>	<u>\$ (30.04)</u>	<u>\$ (25.90)</u>
Decision Unit #10: Tribal Youth Program^{6/}				
Prevention	\$ -	\$ 0.50	\$ (0.44)	\$ 0.06
Total, Tribal Youth Program	<u>\$ -</u>	<u>\$ 0.50</u>	<u>\$ (0.44)</u>	<u>\$ 0.06</u>
Decision Unit #11: Veterans Treatment Courts Program				
Treatment	\$ -	\$ 0.92	\$ (1.77)	\$ (0.85)
Total, Veterans Treatment Courts Program	<u>\$ -</u>	<u>\$ 0.92</u>	<u>\$ (1.77)</u>	<u>\$ (0.85)</u>
Decision Unit #12: Comprehensive Opioid Abuse Program				
Treatment	\$ -	\$ -	\$ (12.83)	\$ (12.83)
Total, Comprehensive Opioid Abuse Program	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12.83)</u>	<u>\$ (12.83)</u>
Decision Unit #13: Tribal Courts Program^{6/}				
Treatment	\$ -	\$ 0.85	\$ -	\$ 0.85
Total, Tribal Courts Program	<u>\$ -</u>	<u>\$ 0.85</u>	<u>\$ -</u>	<u>\$ 0.85</u>
Decision Unit #14: Indian Alcohol and Substance Abuse Program^{6/}				
Prevention	\$ -	\$ 0.64	\$ -	\$ 0.64
Total, Indian Alcohol and Substance Abuse Program	<u>\$ -</u>	<u>\$ 0.64</u>	<u>\$ -</u>	<u>\$ 0.64</u>

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers - Continued
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #15: Enforcing Underage Drinking Laws Program				
Prevention	\$ -	\$ 0.18	\$ -	\$ 0.18
Total, Enforcing Underage Drinking Laws Program	<u>\$ -</u>	<u>\$ 0.18</u>	<u>\$ -</u>	<u>\$ 0.18</u>
Decision Unit #16: Forensic Support for Opioid and Synthetic Drug Investigations ^{4/}				
State and Local Assistance	\$ -	\$ 0.46	\$ (2.65)	\$ (2.19)
Total, Forensic Support	<u>\$ -</u>	<u>\$ 0.46</u>	<u>\$ (2.65)</u>	<u>\$ (2.19)</u>
Decision Unit #17: Opioid-Affected Youth Initiative ^{4/}				
Prevention	\$ -	\$ -	\$ (0.71)	\$ (0.71)
Total, Opioid-Affected Youth Initiative	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.71)</u>	<u>\$ (0.71)</u>
Decision Unit #18: Mentoring for Youth Affected by the Opioid Crisis ^{4/}				
Prevention	\$ -	\$ 1.22	\$ (8.32)	\$ (7.10)
Total, Mentoring for Youth Affected by the Opioid Crisis	<u>\$ -</u>	<u>\$ 1.22</u>	<u>\$ (8.32)</u>	<u>\$ (7.10)</u>
Total	<u>\$ -</u>	<u>\$ 54.02</u>	<u>\$ (82.62)</u>	<u>\$ (28.60)</u>
Methamphetamine Enforcement and Lab Cleanup ^{7/}	\$ -	\$ -	\$ -	\$ -

^{1/} There were no reprogrammings related to the programs displayed in this table in FY 2018.

^{2/} Transfers-in reflect FY 2018 recoveries for all programs, a Congressionally-direct \$33.54 million transfer from COPS to fund the Regional Information Sharing System program, and two transfers of \$200,000 each from COPS and OVW (totaling \$400,000) to support training and technical assistance under OJP's Tribal Courts program.

^{3/} Amounts reported for Transfers-out include all funding assessed from these programs to support the 2% Research, Evaluation, and Statistics set aside, OJP Management and Administration, and the 7% Tribal Justice Assistance Programs set aside.

^{4/} New program in FY 2018.

^{5/} Added to the FY 2018 Attestation per the new OJDP drug budget methodology negotiated by OJP and ONDCP in January of 2018.

^{6/} In FY 2018, Congress provided funding for OJP's tribal programs on the Tribal Assistance and Tribal Youth Program line items, rather than under the 7% discretionary tribal justice assistance set aside that was implemented in FY 2017. OJP has removed the 7% Tribal Set Aside - CTAS Purpose Area 3 and 7% Tribal Set Aside - CTAS Purpose Area 9 decision units shown in last year's attestation and consolidated reporting of funding for tribal justice assistance programs under the Tribal Courts, Indian Alcohol and Substance Abuse, and Tribal Youth Program decision units. The Tribal Courts, Indian Alcohol and Substance Abuse programs are supported by a portion of the funding appropriated to OJP under the Tribal Assistance appropriations line item. Funding for the Tribal Youth Program is appropriated to OJP as a carveout under the Delinquency Prevention Program.

^{7/} ONDCP previously required OJP to report on the Methamphetamine Enforcement and Lab Cleanup Program, which is appropriated to the Office of Community Oriented Policing Services (COPS), an office within the Department of Justice's (DOJ's) Offices, Boards, and Divisions (OBDs), and transferred to the Drug Enforcement Administration (DEA) for administration. In FY 2018, the Consolidated Appropriations Act, 2018 transferred responsibility for administering this program from COPS to DEA and appropriated funding for this program directly to the DEA.

**Office of Justice Programs
Performance Summary Report**



Washington, D.C. 20531

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Office of Justice Programs (OJP) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the OJP system of performance reporting provides reasonable assurance that:

1. OJP uses the Grants Management System and Performance Management Tool to capture performance information accurately and these systems were properly applied to generate the performance data.
2. Explanations offered for failing to meet a performance target and for any recommendations concerning plans and schedules for meeting future targets or for revising or eliminating performance targets is reasonable.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. OJP has established at least one acceptable performance measure for each budget decision unit, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year.¹ Each performance measure considers the intended purpose of the National Drug Control Program activity.



Leigh Benda, Chief Financial Officer



Date

¹ Per OJP's January 25, 2018 agreement with ONDCP, performance measures and targets for the Byrne Criminal Justice Innovation Program and the Project Hope Opportunity Probation with Enforcement will not be included in the attestation until FY 2019.

**Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

Performance Measures:

The Office of Justice Programs (OJP), established by the Justice Assistance Act of 1984, supports a variety of criminal justice programs. Within OJP's overall program structure, specific resources dedicated to support the National Drug Control Strategy in FY 2018 are found in the: Drug Court Program (which includes Veteran's Treatment Courts); Edward Byrne Memorial Justice Assistance Grant (JAG) program; Harold Rogers' Prescription Drug Monitoring Program (PDMP); Regional Information Sharing System (RISS) Program; Residential Substance Abuse Treatment (RSAT) Program; and Second Chance Act (SCA) Program.

As required by the Office of National Drug Control Policy (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, OJP is reporting on the following performance measures of the above programs for this Performance Summary Report:

- Graduation rate of program participants in the Drug Court program²
- Completion rate for individuals participating in drug-related JAG programs
- Number of PDMP interstate solicited and unsolicited reports produced
- Percent increase in RISS inquiries
- Number of participants in the RSAT program
- Number of participants in the SCA-funded programs

In accordance with OJP's most recent agreement with ONDCP from January 25, 2018, OJP is not required to report performance measures for the following legacy programs/decision units: Enforcing Underage Drinking Laws program, Tribal Courts program, Indian Alcohol and Substance Abuse program, and Tribal Youth program. Starting in fiscal year 2019, OJP will report actuals on current measures as well as provide new performance measures for some current and several new programs included in the FY 2018 drug budget.³

² Although appropriated as separate line items, OJP combines the Drug Courts and Veterans Treatment Courts Program funding together under one solicitation. Grantees may choose in their applications to serve veterans. As of September 30, 2018, Veteran's Treatment Court participants accounted for approximately 17% of all individuals enrolled in treatment court programs funded by OJP.

³ Per the January 25, 2018 agreement with ONDCP, the FY 2019 attestation will include new measures with FY 2020 targets for: Comprehensive Opioid Abuse Program, Forensic Support for Opioid and Synthetics Drug Investigation, Justice and Mental Health Collaboration, Mentoring for Youth Affected by the Opioid Crisis, Opioid-Affected Youth Initiative, PDMP, RISS, RSAT, SCA, and the 7% Tribal Set Aside Purpose Areas 3 and 9. Since the Innovations in Community Based Crime Reduction Program (previously called the Byrne Criminal Justice Innovation Program and Project Hope Opportunity with Enforcement Program currently do not have a drug related focus, OJP will not report on them unless their focus changes.

Performance Measure 1: Graduation Rate of Program Participants in the Drug Court Program

Decision Unit: Drug Court Program

Table 1: Graduation Rate of Program Participants in the Drug Court Program

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
53%	56%	48%	51%	52%	55%

The Bureau of Justice Assistance (BJA) and the Office of Juvenile Justice and Delinquency Prevention (OJJDP) administer OJP’s Drug Court program. The Drug Court program was established in 1995 to provide financial and technical assistance to states, state courts, local courts, units of local government, and tribal governments in order to establish drug treatment courts. Drug courts employ an integrated mix of treatment, drug testing, incentives, and sanctions to break the cycle of substance abuse and crime. According to the National Association of Drug Court Professionals, there are 3,057 drug courts and problem-solving courts operating throughout all 50 states and U.S. territories.⁴

Based on the success of the drug court model, a number of problem-solving courts are also meeting the critical needs of various populations. These problem-solving courts include Family Dependency Treatment, Driving While Intoxicated, Reentry, Healing-to-Wellness, Co-Occurring Disorders, and Veterans Treatment among others.

The need for drug treatment services is tremendous and OJP has a long history of providing resources to break the cycle of drugs and violence by reducing the demand, use, and trafficking of illegal drugs. According to the National Victimization Survey, there were 5.35 million violent victimizations of those aged 12 or older in 2016.⁵ According to a 2007 survey of victims, about 26 percent believed the perpetrator was using drugs, alcohol, or both at the time of the incident.⁶ Further, 58 percent of state prisoners and 53% of sentenced jail inmates met the criteria for drug dependence based on the criteria specified in the *Diagnostic and Statistical Manual of Mental Disorders (DSM-IV)* according to a study of inmates in 2007-2009.⁷

⁴ National Association of Drug Court Professionals <http://www.nadcp.org/learn/about-nadcp>

⁵ Morgan, R.E & Kena G. 2017. *Criminal Victimization, 2016*. U.S Department of Justice, Office of Justice Programs, Bureau of Justice Statistics. NCJ251150. <https://www.bjs.gov/content/pub/pdf/cv16.pdf>

⁶ Dorsey, Tina (editor). *Drugs and Crime Facts*. U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Statistics. NCJ 165148. <https://www.bjs.gov/content/pub/pdf/DCF.pdf>

⁷ Bronson, Jennifer, et. al. 2017. *Drug Use, Dependence, and Abuse Among State Prisoners and Jail Inmates, 2007-2009*. U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Statistics. NCJ250546. <https://www.bjs.gov/content/pub/pdf/dudaspi0709.pdf>

BJA funds enhancement grants to established drug courts to enhance their operations, and implementation grants for new drug courts. For drug courts, the graduation ceremony marks the completion of the program for offenders, signifying that they have completed all of the requirement of the program, including drug treatment, and refrained from continued drug use. The graduation rate of program participants is calculated by dividing the number of graduates during the reporting period (numerator) by the total number of participants exiting the program, whether successfully or unsuccessfully, during the reporting period (denominator).

The graduation rate for FY 2018 is 52 percent, which is 1 percentage point higher than the target of 51 percent. The FY 2019 target is 55 percent or a 3 percentage point increase from the 5 year average (52 percent). The average graduation rate according to a nationwide survey of drug courts was 59 percent.⁸ The majority of drug courts responding to the survey had graduation rates ranging from 50 to 75 percent.

Data Validation and Verification

BJA implemented the Performance Management Tool (PMT) on January 1, 2009, to support grantees’ ability to identify, collect, and report performance measurement data online for activities funded under their award. Grantees report data in the PMT and create a report, which is uploaded to OJP’s Grants Management System (GMS), and reviewed by BJA program managers. Program managers obtain data from reports submitted by grantees (including the performance measures), telephone contact, and on-site monitoring of grantee performance.

The PMT has real-time data accuracy checks for out-of-range and inconsistent values. Data are validated and verified through a review by program managers, which include an additional level of validation conducted by analysts who review the data quarterly using statistical testing methods.

Performance Measure 2: Completion Rate for Individuals Participating in Drug-Related JAG Programs

Decision Unit: Edward Byrne Memorial Justice Assistance Grant Program

Table 2: Completion rate for individuals participating in drug-related JAG programs

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
63%	62%	63%	57%	47%	59%

The Edward Byrne Memorial Justice Assistance Grant Program (JAG) program, administered by BJA, is the leading source of Federal justice funding to state and local jurisdictions. The JAG program focuses on criminal justice related needs of states, tribes, and local governments

⁸ Marlow, D.B., Hardin, C. and Fox, C. (2016). Painting the Current Picture: A National Report on Drug Courts and Other Problem-Solving Courts in the United States. National Drug Court Institute. <http://www.ndci.org/wp-content/uploads/2016/05/Painting-the-Current-Picture-2016.pdf>

by providing these entities with critical funding necessary to support a range of program areas, including law enforcement; prosecution, courts, and indigent defense; crime prevention and education; corrections and community corrections; drug treatment and enforcement; program planning, evaluation, and technology improvement; and crime victim and witness initiatives. The activities conducted under each program area are broad, and include such activities as hiring and maintaining staff, overtime for staff, training, and purchasing equipment and/or supplies. More specifically, the drug treatment and enforcement program activities include treatment (inpatient or outpatient) as well as clinical assessment, detoxification, counseling, and aftercare.

The completion rate for individuals participating in drug-related JAG programs captures the percentage of total participants who are able to successfully complete all drug treatment program requirements. This measure supports the mission of the National Drug Control Strategy because these programs provide care and treatment for those who are addicted.

The completion rate for individuals participating in drug related JAG programs for FY 2018 is 47% which is 10 percentage points lower than the target number for successful completion. This lower completion rate is likely due to one grantee who had an extremely low completion rate of 8%. For this one grantee 180 participants unsuccessfully completed the program, while only 16 participants successfully completed. When removing this one outlier from the analysis and reducing the number of grantees data to 25, the completion rate is 54%, which is more in-line with the target and findings from years past.

Data Validation and Verification

BJA implemented the PMT to support grantees' ability to identify, collect, and report performance measurement data online for activities funded under their award. Grantees report data in the PMT and create a report, which is uploaded to GMS. Program managers review the reports. Program managers obtain data from reports submitted by grantees (including the performance measures), telephone contact, and through desk and on-site monitoring of grantee performance.

The PMT has real-time data accuracy checks for out-of-range and inconsistent values. Data are validated and verified through a review by research associates, which include an additional level of validation conducted by analysts who review the data quarterly using statistical testing methods.

Performance Measure 3: Number of PDMP Interstate Solicited and Unsolicited Reports Produced

Decision Unit: Harold Rogers Prescription Drug Monitoring Program

Table 3: Total number of interstate solicited reports produced

CY 2015 Actual	CY 2016 Actual	CY 2017 Target	CY 2017 Actual	CY 2018 Target	CY 2018 Actual	CY 2019 Target
1,248,742	63,840,510	4,000,000	132,430,898	8,600,000	Available March 2019	Available March 2019

Table 4: Total number of interstate unsolicited reports produced

CY 2015 Actual	CY 2016 Actual	CY 2017 Target	CY 2017 Actual	CY 2018 Target	CY 2018 Actual	CY 2019 Target
6,030	3,033,593	2,500	903,010	16,208	Available March 2019	Available March 2019

The Harold Rogers Prescription Drug Monitoring Program (PDMP), administered by BJA, enhances the capacity of regulatory and law enforcement agencies, and public health officials to collect and analyze controlled substance prescription data and other scheduled chemical products through a centralized database administered by an authorized state agency. The objectives of the PDMP are to build a data collection and analysis system at the state level; enhance existing programs' ability to analyze and use collected data; facilitate the exchange of collected prescription data among states; and assess the efficiency and effectiveness of the programs funded under this initiative. Funds may be used for planning activities or implementation activities.

This performance measure contributes to the National Drug Strategy by aligning with the core area of improving information systems to better analyze, assess, and locally address drug use and its consequences. The measure collects data on reports for the following users: prescribers, pharmacies/pharmacists, law enforcement (police officers, correctional officers, sheriffs or deputies, state coroners who are considered law enforcement and other law enforcement personnel), regulatory agencies, patients, researchers, medical examiners/coroners, drug treatment programs, drug court judges, and others.

In CY 2017, the number of solicited and unsolicited reports was significantly higher than the targets. In CY 2017, the number of interstate solicited reports was 132,430,898 and the number of interstate unsolicited reports was 903,010. The large uptick of reports is due to a number of factors, all centered on the opioid epidemic and the increasing usage of PDMPs as a tool to negate prescription drug abuse. The majority of the reports (about 80%) came from New York, Ohio, Wisconsin, and Florida, which are populous states with a documented problem with opioid overdose deaths.

The target for CY 2017 was 4,000,000 of interstate solicited reports produced, which is an increase from the target established in CY 2016. Targets are based on historical data compared with anticipated allocations. The target for CY 2018 is 16,208 of interstate unsolicited reports produced, which is a significant increase from the CY 2017 target.

Likewise, the CY 2018 target for solicited reports is 8,600,000, more than twice the CY 2017 target.

For both solicited and unsolicited reports, it should be noted that these targets are difficult to predict due to a great deal of variance in these measures, as well as the addition and close out of grantees from year to year. Unsolicited reports pose a greater challenge, as each state has different laws on whether or not unsolicited reports can be generated. Additionally, the targets are impacted by the various prescribing practices of doctors, investigative capability of states investigative and regulatory agencies, demand for scheduled drugs, and capabilities of various state level PDMPs to generate solicited and unsolicited reports.

Despite these limitations, the methodology for establishing this target is based on historical data in the PMT. For example, since the beginning of data collection on solicited reports, it has ranged from 413 in CY 2011, to over 100 million in CY 2017. It is not yet clear if the unprecedented increase experienced in CY 2017 is the beginning of a trend or an anomaly. Due to outside factors (such as, unprecedented rates of prescription drug abuse), it's likely that PDMP reports are on the upswing.

Data for this measure are reported on a calendar year basis and, as a result, 2018 data will not be available until March 2019. The FY 2019 target will also be provided at that time.

Data Validation and Verification

BJA implemented the PMT to support grantees' ability to identify, collect, and report performance measurement data online for activities funded under their award. Grantees report data in the PMT and create a report, which is uploaded to GMS, and reviewed by BJA program managers. Program managers obtain data from reports submitted by grantees (including the performance measures), telephone contact, and on-site monitoring of grantee performance.

The PMT has real-time data accuracy checks for out-of-range and inconsistent values. Data are validated and verified through a review by program managers, which include an additional level of validation conducted by analysts who review the data quarterly using statistical testing methods.

Performance Measure 4: Percent Increase in RISS Inquiries for the RISS Program

Decision Unit: Regional Information Sharing Systems

Table 5: Percent increase in RISS inquires

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
1%	-8%	-6%	3%	-1%	3%

The Regional Information Sharing Systems (RISS) Program, administered by BJA, provides secure information and intelligence sharing capabilities and investigative support services that directly impact law enforcement's ability to successfully resolve criminal investigations and prosecute offenders, while providing the critical officer safety event deconfliction necessary to keep our law enforcement community safe.

RISS consists of six regional centers and the RISS Technology Support Center (RTSC). RISS supports an all-crimes approach; not all inquiries to RISS resources are related to narcotics investigations; however, RISS's resources and services support narcotics investigations based on requests for services and inquiries from the field. Numerous narcotics investigators benefit from the RISS Criminal Intelligence Database (RISSIntel), investigative resources, the RISS Officer Safety Event Deconfliction System (RISSafe), and analytical and research services. RISS has strong relationships with the National Narcotics Officers' Associations' Coalition (NNOAC), Bureau of Alcohol, Tobacco, Firearms and Explosives' (ATF), and the High Intensity Drug Trafficking Areas (HIDTA). RISS continues to partner with the HIDTAs and the Drug Enforcement Administration in the areas of event and target deconfliction.

RISS plays a significant role in the criminal information and intelligence-sharing realm and continues to add data sources and partners to its federated search capabilities. For example, a number of fusion center intelligence systems have been connected to RISSIntel via the Northeast Fusion Center Intelligence Project. In FY 2019, it is anticipated that this project will expand under the Southern Shield (System-to-System Connectivity) Project. RISS hosts 37 Law Enforcement Websites on RISSNET, such as the Utah Drug Enforcement Teams site.

Narcotics officers utilize all aspects of RISS's investigative services. Examples include analytical services, such as link-analysis charts, crime scene diagrams, telephone analysis, financial analysis, digital forensics, and audio/video enhancements. Agencies and officers borrow surveillance equipment and specialized cameras, recorders, and other devices; obtain one-on-one technical support through field services staff; and use confidential funds to assist investigators with undercover operations, buy-busts, and other law enforcement operations.

Numerous training opportunities such as the Street Gangs in Narcotics Investigations, Mexican Drug Cartel Investigations, investigative techniques, and emerging crimes are available. RISS also publishes law enforcement-sensitive briefings and reports on important narcotics-related topics, such as Fentanyl: Killer Opioid Report, Fentanyl/Naxolone Drug Report, and Heroin Drug Report. In FY 2018, law enforcement officers using RISS services seized more than \$92.8 million in narcotics, more than \$19.4 million in property, and more than \$11.5 million in currency.

Inquiries to RISS Resources include those made by authorized users to a variety of sources, including RISSIntel and the search capability, the RISS Property and Recovery Tracking System (RISSProp), the RISS Money Counter Project (MCP), the RISS Master Telephone Index (MTI), and other sources. These systems directly aid narcotics and other officers in their effort to identify and apprehend offenders. For example, the MCP is a powerful tool to combat case-related crimes, such as drug trafficking, money laundering, counterfeiting, etc., and enables officers to “follow the money,” enhances investigative efforts. The RISSIntel user interface provides for a real-time, online federated search of more than 50 RISS and partner intelligence databases.

The FY 2018 goal for the number of inquiries to RISS resources was to increase by 3%. The actual number was 5,133,813. Compared to FY 2017, the number fell slightly by approximately 1%. The number of inquiries is influenced by many factors, including the types of crimes under investigation, the complexities of those crimes, regional changes and needs, funding and staffing levels, additions/deletions to investigative databases, and a variety of other factors.

A large increase in inquiries was experienced from FY 2011 to FY 2012 (15 percent). Immediately following, however, RISS’s budget was reduced 40 percent. With mostly flat funding for the years that followed, the impact of the reduction resulted in a ripple effect, causing a reduction in inquiries on RISS resources and impacting an inability for RISS to expand certain investigative databases, as planned.

The target for FY 2019 remains at 3 percent.

Data Validation and Verification

Data for the RISS Program are not reported in the PMT. The six RISS Centers and the RISS Technology Support Center (RTSC) report their performance information via the RISS Quarterly Database housed at the Institute for Intergovernmental Research (IIR), the technical assistance provider grantee for the RISS Program. IIR reviews and aggregates the data to develop a RISS-wide quarterly report as well as generating RISS Center reports (as part of IIR’s reporting requirement for its grant requirements). The RISS Centers submit their individual reports to BJA through GMS. At the end of the fiscal year, performance data for RISS is provided in quarterly reports and a FY-end report via IIR for the RISS program.

Program managers obtain data from these reports, telephone contact, and grantee meetings as a method to monitor IIR, the six RISS Centers, and the RTSC for grantee performance. Data are validated and verified through a review of grantee support documentation obtained by program managers.

Performance Measure 5: Number of participants in the RSAT for State Prisoners Program

Decision Unit: Residential Substance Abuse Treatment Program

Table 6: Number of Participants in the RSAT Program

CY 2015 Actual	CY 2016 Actual	CY 2017 Target	CY 2017 Actual	CY 2018 Target	CY 2018 Actual	CY 2019 Target
24,162	24,029	25,000 ⁹	19,628	25,000	Available March 2019	Available March 2019

The Residential Substance Abuse Treatment (RSAT) for State Prisoners Program, administered by BJA and created by the Violent Crime Control and Law Enforcement Act of 1994 (Public Law 103- 322), assists state and local governments in developing and implementing residential substance abuse treatment programs (individual and group treatment activities) in correctional and detention facilities. The RSAT program must be provided in residential treatment facilities, set apart from the general correctional population, focused on the substance abuse problems of the inmate, and develop the inmate's cognitive, behavioral, social, vocational, and other skills to solve the substance abuse and related problems.

The RSAT program formula grant funds may be used to implement three types of programs. For all programs, at least 10% of the total state allocation is made available to local correctional and detention facilities, provided such facilities exist, for either residential substance abuse treatment programs or jail-based substance abuse treatment programs as defined below.

The three types of programs are: 1) residential substance abuse treatment programs which provide individual and group treatment activities for offenders in residential facilities that are operated by state correctional agencies; 2) jail-based substance abuse programs which provide individual and group treatment activities for offenders in jails and local correctional facilities; and 3) an aftercare component which requires states to give preference to sub grant applicants who will provide aftercare services to program participants. Aftercare services must involve coordination between the correctional treatment program and other human service and rehabilitation programs, such as education and job training, parole supervision, halfway houses, self-help, and peer group programs that may aid in rehabilitation.

The number of offenders who participate in the RSAT program is a measure of the program's goal to help offenders become drug-free and learn the skills needed to sustain themselves upon return to the community.

⁹ The FY 2017 target was revised downward from 27,000 to 25,000 in the FY President's Budget Request due to the reduced appropriations and the trend showing lower numbers of people in the RSAT programs.

In CY 2017, BJA served 19,628 participants in the RSAT program. The target for CY 2017 was 25,000 participants; however, the goal was not met by 5,372 participants, or a 21% decrease from the target. The reduction accounts for reduced appropriations from over \$28 million in FY 2010 to \$10.3 million in FY 2016 (RSAT awards are typically used over a 3 year period). This has resulted in fewer and lower valued sub-awards at the state level. However, in the following years, this factor should phase out since RSAT appropriations have increased in FY 2017 and FY 2018. Other factors that contribute to not meeting the goal, include the number of eligible offenders, an increased emphasis on high risk/high need offenders (who are more costly to treat), treatment providers; security issues; and the state's ability to provide the required 25 percent in matching funds.

The target for CY 2018 is to have 22,000 participants in the RSAT program, which is a small reduction from CY 2017. This is based on two factors: BJA looked at the historical average of participants in the program; and the federal appropriations over the past several years.

RSAT awards typically have a four year project period, and awards made from the reduced federal appropriations in FY 2014-FY 2016 are starting to close. Higher value grants (i.e., those with higher levels of funding in FY 2017 and FY 2018) will replace those that have closed resulting in more funds available for states to serve more participants. This will likely result in the number of participants served being near its 3 year average, or about 22,000 participants.

Data for this measure are reported on a calendar year (CY) basis and, as a result, 2018 data will not be available until March 2019. The FY 2019 target will also be provided at that time.

Data Validation and Verification

BJA implemented the PMT to support grantees' ability to identify, collect, and report performance measurement data online for activities funded under their award. Grantees report data in the PMT and create a report, which is uploaded to the Grants Management System (GMS), and reviewed by BJA program managers. Program managers obtain data from reports submitted by grantees (including the performance measures), telephone contact, and on-site monitoring of grantee performance.

The PMT has real-time data accuracy checks for out-of-range and inconsistent values. Data are validated and verified through a review by program managers, which include an additional level of validation conducted by analysts who review the data quarterly using statistical testing methods.

Performance Measure 6: Number of Participants in SCA-funded Programs

Decision Unit: Second Chance Act Program

Table 7: Number of participants in SCA-funded programs

FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
6,006	6,222	5,352	4,356	5,042	4,356

The Second Chance Act (SCA) of 2007 (Public Law 110-199) reformed the Omnibus Crime Control and Safe Streets Act of 1968. The SCA is an investment in programs proven to reduce recidivism and the financial burden of corrections on state and local governments, while increasing public safety. The bill authorizes grants to state and local government agencies and community organizations to provide employment and housing assistance, substance abuse treatment, family programming, mentoring, victim support and other services that help people returning from prison and jail to safely and successfully reintegrate into the community. The legislation provides support to eligible applicants for the development and implementation of comprehensive and collaborative strategies that address the challenges posed by reentry to increase public safety and reduce recidivism.

While BJA funds six separate SCA grant programs, for the purposes of this performance measure, data from only two SCA grant programs are used. The first program is the Second Chance Act Improving Reentry for Adults with Co-Occurring Substance Abuse and Mental Illness (SCA Co- Occurring). This SCA grant program has provided funding to state and local government agencies, and federally recognized Indian tribes, to implement or expand treatment in both pre- and post-release programs for individuals with co-occurring substance abuse and mental health disorders. The second program used for the performance measure is the Family-Based Prisoner Substance Abuse Treatment Program. This grant program implements or expands family-based treatment programs for adults in prisons or jails. These programs provide comprehensive substance abuse treatment and parenting programs for incarcerated parents of minor children and treatment and other services to the participating offenders' minor children and family members. Program services are available during incarceration as well as during reentry back into the community. All awards for the Family-Based Prisoner Substance Abuse Treatment Program closed on, or before, September 30, 2016. As a result, moving forward, OJP will only reporting on performance for the SCA Co-Occurring Program.

The total number of participants in the SCA Co-Occurring program is a measure of the grant program's goal of helping those previously incarcerated successfully reenter the community following criminal justice system involvement, by addressing their substance abuse and mental health challenges. The total number of participants' measure demonstrates how many of those reentering the community have participated in substance abuse-focused reentry services.¹⁰

In FY 2018, 5,042 individuals were served in SCA Co-Occurring programs, which exceeds the target by about 16% (686 individuals). The FY 2018 target was kept the same as the FY 2017 target, which was conservatively set by assuming a reduction from FY 2016 numbers served, partly due to the SCA Family-Based Prisoner Substance Use Treatment program ceasing grant activity in FY 2017. The SCA Co-Occurring Disorder program provided substance use treatment services at levels that exceeded the FY 2016 target, but it is not clear this is an indicator of an ongoing upward trend for this measure. Thus, the FY 2019 target is kept steady at the FY 2017 and FY 2018 levels.

Data Validation and Verification

BJA implemented the PMT to support grantees' ability to identify, collect, and report data in the PMT and create a report, which is uploaded to GMS, and reviewed by BJA program managers. Program managers obtain data from reports submitted by grantees (including the performance measures), telephone contact, and on-site monitoring of grantee performance.

The PMT has real-time data accuracy checks for out-of-range and inconsistent values. Data are validated and verified through a review by program managers, which include an additional level of validation conducted by analysts who review the data quarterly using statistical testing methods.

¹⁰ Please note that because participants sometimes receive services in more than one reporting period, it is possible that some participants will have been counted more than once in the total number of participants who received services from SCA Targeting Offenders with Co-Occurring Substance Abuse and Mental Health Program.

**OFFICES OF THE
UNITED STATES ATTORNEYS**



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Director
Executive Office for U.S. Attorneys
U.S. Department of Justice

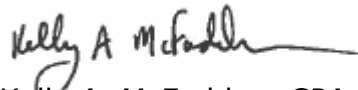
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Executive Office for United States Attorneys (EOUSA) for the fiscal year ended September 30, 2018. The EOUSA's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of EOUSA management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Offices of the United States Attorneys
Detailed Accounting Submission**



U.S. Department of Justice

Executive Office for United States Attorneys

Resource Management and Planning Staff

Suite 6.500, 3CON Building
175 N Street, NE
Washington, DC 20530

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**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the United States Attorneys management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the United States Attorneys' system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug methodology used by the United States Attorneys to calculate obligations of budgetary resources by function is reasonable and accurate in all material respects.
2. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
3. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
4. The United States Attorneys did not have any ONDCP Fund Control Notices issued in FY 2018.


Jonathan Pelletier
Chief Financial Officer


Date

U.S. Department of Justice
United States Attorneys
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)

	FY 2018
	Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit #1: Criminal	
Prosecution	\$ 99.29
Total Criminal Decision Unit	\$ 99.29
Total Drug Control Obligations	\$ 99.29
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 0.59

**U.S. Department of Justice
United States Attorneys
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The United States Attorneys work in conjunction with law enforcement to disrupt domestic and international drug trafficking and narcotics production through comprehensive investigations and prosecutions of criminal organizations. A core mission of each of the United States Attorneys' Offices (USAOs) is to prosecute violations of Federal drug trafficking, controlled substance, money laundering, and related Federal laws in order to deter continued illicit drug distribution and use in the United States. This mission includes utilizing the grand jury process to investigate and uncover criminal conduct and subsequently presenting the evidence in court as part of prosecution of individuals and organizations who violate Federal law. USAOs also work to dismantle criminal drug organizations through asset forfeiture, thereby depriving drug traffickers of the proceeds of illegal activities.

In addition to this traditional prosecutorial role, efforts to discourage illegal drug use and to prevent recidivism by convicted drug offenders also form important parts of the USAO's drug control mission. Each USAO is encouraged to become involved in reentry programs that may help prevent future crime, including drug crimes. Reentry programs, such as reentry courts, typically include access to drug treatment and support for recovery. Prosecutors and USAO staff also participate in community outreach through initiatives that educate communities about the hazards of drug abuse.

The United States Attorneys community does not receive a specific appropriation for drug-related work in support of the National Drug Control Strategy. The United States Attorneys drug resources are part of, and included within, the United States Attorneys annual Salaries and Expenses (S&E) Appropriation. As a result of not having a specific line item for drug resources within our appropriation, the United States Attorneys have developed a drug budget methodology based on workload data. The number of workyears dedicated to non-OCDETF drug related prosecutions is taken as a percentage of total workload. This percentage is then multiplied against total obligations to derive estimated drug related obligations.

Data – In FY 2018, all financial information for the United States Attorneys was derived from Department of Justice's (DOJ's) Unified Financial Management System (UFMS). Workload information was derived from the United States Attorneys' USA-5 Reporting System.

Financial Systems –UFMS is DOJ's financial system. Obligations in this system can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

No modifications were made to the methodology from prior years.

Disclosure 3: Material Weaknesses or Other Findings

The United States Attorneys' offices (USAOs) community is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2018, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The FY 2018 audit resulted in an unmodified opinion on the financial statements. However, the auditors reported one significant deficiency in which they noted that the emphasis placed on the Department's financial statement preparation and review processes had not achieved the level of rigor that is necessary to prepare timely and accurate financial statements in accordance with generally accepted accounting principles, and OMB Circular No. A-136, *Financial Reporting Requirements*. The auditors noted that the DOJ's continued efforts in FY 2018 of the multi-year implementation of its new Unified Financial Management System (UFMS) resulted in competing priorities faced by DOJ personnel.

USAOs did not contribute directly to the significant deficiency identified above and this audit's findings did not impair USAOs ability to report complete and accurate obligation data in the FY 2018 Table of Drug Control.

Disclosure 4: Reprogrammings or Transfers

There were no drug related reprogrammings or transfers in FY 2018.

**Offices of the United States Attorneys
Performance Summary Report**



U.S. Department of Justice

Executive Office for United States Attorneys

Resource Management and Planning Staff


Suite 6.500, 3CON Building
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(202) 252-1000
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**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the United States Attorneys management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the United States Attorneys system of performance reporting provides reasonable assurance that:

1. The United States Attorneys use the United States Attorneys' CaseView (formerly, the Legal Information Online Network System), an electronic national case management system, to capture performance information accurately and was properly applied to generate the performance data.
2. The United States Attorneys do not set drug related targets, but report out actual statistics on two drug related performance measures.
3. The methodology described to report performance measures for the current year is reasonable given past performance and available resources.
4. The United States Attorneys have established at least one acceptable performance measure for each decision unit, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.


Jonathan Pelletier
Chief, Financial Officer


Date

**U.S. Department of Justice
United States Attorneys
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

Performance Measures: Conviction Rate for Drug Related Offenses & Percentage of Defendants Sentenced to Prison

The United States Attorneys’ Offices (USAOs) investigate and prosecute the vast majority of criminal cases brought by the federal government to include drug related topics. USAOs receive most of their criminal referrals, or “matters,” from federal investigative agencies, including the Federal Bureau of Investigation (FBI), the Drug Enforcement Administration (DEA), the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF), the United States Immigration and Customs Enforcement (ICE), the United States Secret Service, and the United States Postal Inspection Service. The Executive Office for the United States Attorneys (EOUSA) supported the 2018 National Drug Control Strategy through reducing the threat, trafficking, use, and related violence of illegal drugs. The FY 2018 performance of the drug control mission of the United States Attorneys within the Department of Justice is based on agency Government Performance and Results Act documents and other agency information.

The USAOs do not set conviction rate targets. The USAOs report actual conviction rates to EOUSA through a case management system, known as United States Attorneys CaseView system (formerly the Legal Information Online Network System). EOUSA categorizes narcotics cases prosecuted by the USAOs into two different types -- Organized Crime Drug Enforcement Task Force (OCDETF) cases and non-OCDETF narcotics cases. In light of the attestation by the OCDETF Executive Office, EOUSA provides a summary report for only non-OCDETF narcotic cases in FY 2018:

U.S. Attorneys							
Selected Measures of Performance	FY 2015 Achieved	FY 2016 Achieved	FY 2017 Achieved	FY 2018 Target*	FY 2018 Achieved	FY 2019 Target*	
» Conviction Rate for drug related defendants	93%	93%	93%	NA	93%	NA	
» Percentage of defendants sentenced to prison	88%	88%	88%	NA	90%	NA	

* The USAOs do not set conviction rate targets. Therefore the targets for FY 2019 are not available. Actual conviction rate for FY 2019 will be presented in the FY 2019 submission.

Data Validation and Verification

The Department of Justice views data reliability and validity as critically important in the planning and assessment of its performance. EOUSA makes every effort to constantly improve the completeness and reliability of its performance information by performing “data scrubs” (routine examination of current and historical data sets, as well as looking toward the future for trends) to ensure the data we rely on to make day-to-day management decisions are as accurate and reliable as possible and targets are ambitious enough given the resources provided.

The Director, EOUSA, with the concurrence of the Attorney General's Advisory Committee, issued a Continuous Case Management Data Quality Improvement Plan on May 1, 1996. This program enhances the accuracy and reliability of data in CaseView, which is used for a wide variety of internal management awareness and accountability, and provides guidance for all personnel involved in the process (docket personnel, system managers, line attorneys and their secretaries, and supervisory attorney personnel), in order to meet current information gathering needs.

Established in 1995, the Data Analysis Staff is the primary source of statistical information and analysis for EOUSA. Beginning in FY 1997, each district was to establish a Quality Improvement Plan. Beginning in June 1996, each United States Attorney must personally certify the accuracy of their data as of April 1 and October 1 of each year.

**ORGANIZED CRIME DRUG ENFORCEMENT
TASK FORCES PROGRAM**



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Director
Executive Office for the Organized Crime
Drug Enforcement Task Forces
U.S. Department of Justice

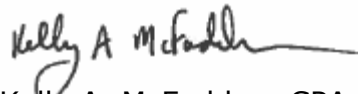
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's Organized Crime Drug Enforcement Task Forces (OCDETF) for the fiscal year ended September 30, 2018. The OCDETF's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance

Summary Report for the fiscal year ended September 30, 2018, in order for them to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of OCDETF management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**Organized Crime Drug Enforcement
Task Forces Program
Detailed Accounting Submission**



U.S. Department of Justice

**Executive Office for Organized Crime Drug
Enforcement Task Forces**

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Organized Crime Drug Enforcement Task Forces (OCDETF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the OCDETF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. Obligations reported by budget decision unit are the actual obligations from OCDETF's accounting system of record for these budget decision units.
2. The drug methodology used by OCDETF to calculate obligations of budgetary resources by function is reasonable and accurate in all material respects.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
5. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2018.

Peter Maxey, Executive Officer

2/22/19

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces (OCDETF) Program
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018**

Dollars in Millions

	Total FY 2018 Actual Obligations
Drug Obligations by Decision Unit and Function	
Investigations:	
Drug Enforcement Administration (DEA)	\$ 201.91
Federal Bureau of Investigation (FBI)	136.24
U.S. Marshals Service (USMS)	9.87
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	12.03
OCDETF Fusion Center (OFC)	12.35
International Organized Crime Intelligence and Operations Center (IOC-2)	1.87
Transnational Investigative Operations	3.14
TOTAL INVESTIGATIVE DECISION UNIT	\$ 377.41
Prosecutions:	
U.S. Attorneys (USAs)	\$ 162.21
Criminal Division (CRM)	3.13
EXO Threat Response Unit (TRU)	0.21
TOTAL PROSECUTORIAL DECISION UNIT	\$ 165.56
Total Drug Control Obligations	\$ 542.97

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces Program
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The Organized Crime Drug Enforcement Task Forces (OCDETF) Program is comprised of member agencies from three different Departments: the Department of Justice (DOJ), the Department of Treasury (Treasury), and the Department of Homeland Security (DHS). Beginning in FY 1998 and continuing through FY 2003, OCDETF member agencies were funded through separate appropriations. (Prior to the creation of DHS, which involved the transfer of the U.S. Coast Guard to DHS from the Department of Transportation, OCDETF was funded in DOJ, Treasury and Transportation appropriations.)

During FY 2004 and FY 2005, the DOJ's Interagency Crime and Drug Enforcement (ICDE) appropriation included funding to reimburse agencies in the DOJ, Treasury and DHS for their participation in the OCDETF Program. The availability of a consolidated budget has been critical to the OCDETF Program's ability both to ensure the proper and strategic use of OCDETF resources and to effectively monitor Program performance across all Departments and participating agencies. However, Congress repeatedly expressed concern with funding non-DOJ agencies via a DOJ appropriations account, and in FY 2005, Congress decreased base funding for non-DOJ program participants.

Recognizing that uncertainty surrounding funding levels for non-DOJ participants posed great difficulties for OCDETF in terms of program planning and administration, the Administration has not submitted a consolidated budget for the program since FY 2007. Instead, funding for the OCDETF Program's non-DOJ partners was requested through direct appropriations for Treasury and DHS. Currently, only DOJ OCDETF appropriated funding comes from the ICDE account.

The OCDETF Program is directly charged with carrying out the DOJ drug supply reduction strategy, and all of its activities are aimed at achieving a measurable reduction in the availability of drugs in this country. The disruption and dismantlement of drug trafficking networks operating regionally, nationally, and internationally is a critical component of the supply reduction effort. In particular, the OCDETF Program requires that in *each* OCDETF case, investigators identify and target the financial infrastructure that permits the drug organization to operate.

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018. The Table represents obligations from the ICDE account incurred by OCDETF for drug control purposes. All amounts are net of reimbursable agreements.

Data - All accounting information for the OCDETF Program is derived from the DOJ Financial Management Information System 2 (FMIS2). ICDE resources are reported as

100 percent drug-related because the entire focus of the OCDETF Program is drug control.

Financial Systems - FMIS2 is the financial system used to provide all ICDE obligation data. Obligations that are derived by this system reconcile with the enacted appropriations and carryover balances.

The Administration's request for the OCDETF Program reflects a restructuring that collapses the OCDETF Program's four areas - Investigations, Drug Intelligence, Prosecution, and Administrative Support- into two decision units- Investigations and Prosecutions. Under this methodology, the Administrative Support of the OCDETF Executive Office is pro-rated among decision units based on the percentage of appropriated ICDE Program funding. Additionally, Drug Intelligence Costs is reported as part of the Investigations Decision Unit.

The OCDETF Program's Decision Units are divided according to the two major activities of the Task Force – Investigations and Prosecutions – and reflect the amount of reimbursable ICDE resources appropriated for each participating agency. With respect to the Table of Drug Control Obligations, the calculated amounts were derived from the FMIS2 system as follows:

- a. Investigations Function - This decision unit includes the reimbursable resources that support investigative activities of the following participating agencies: the Drug Enforcement Administration; Federal Bureau of Investigation; the Bureau of Alcohol, Tobacco, Firearms and Explosives; the U.S. Marshals Service; the OCDETF Fusion Center; and the International Organized Crime Intelligence and Operations Center. The methodology applies 100 percent of the resources that support the OCDETF Program's investigative activities.
- b. Prosecution Function - This decision unit includes the reimbursable prosecution resources for the following participating DOJ agencies: the U.S. Attorneys; the Criminal Division; and the OCDETF Executive Office Threat Response Unit. The methodology applies 100 percent of the OCDETF Program's Prosecution resources to the Prosecution Decision Unit.

Disclosure 2: Methodology Modifications

The overall methodology to calculate drug control obligations has not been modified from previous years.

Disclosure 3: Material Weaknesses or Other Findings

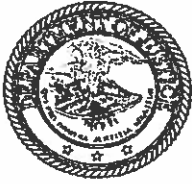
The OCDETF Program is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2018, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2018 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at OCDETF. Additionally, the Department's assessment of risk and internal control in FY 2018 conducted in

accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers in FY 2018.

**Organized Crime Drug Enforcement
Task Forces Program
Performance Summary Report**



U.S. Department of Justice

Executive Office for Organized Crime Drug
Enforcement Task Forces

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the Organized Crime Drug Enforcement Task Forces (OCDETF) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018 we assert that the OCDETF system of performance reporting provides reasonable assurance that:

1. OCDETF has a system to capture performance information accurately and that system was properly applied to generate the performance data.
2. OCDETF met the reported performance targets for FY 2018.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. OCDETF has established at least one acceptable performance measure for each budget decision unit, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.



Peter Maxey, Executive Officer



2/22/19

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces (OCDETF) Program
Performance Summary Report
Related Performance Information
For the Fiscal Year Ended September 30, 2018**

Performance Measure: Consolidated Priority Organization Target (CPOT)-Linked Drug Trafficking Organizations Disrupted and Dismantled

The disruption and dismantlement of a drug organization is a very complex operation that begins with investigative and intelligence activities by federal agents and culminates in federal prosecution of the parties involved. Therefore, the Office of National Drug Control Policy (ONDCP) agreed to the OCDETF Program reporting only one measure for both of the OCDETF Decision Units (Investigations and Prosecutions) as the efforts of both are needed to achieve the results tracked by the measure.

The goal of the OCDETF Program is to identify, investigate, and prosecute the most significant drug trafficking and money laundering organizations and their related enterprises, and to disrupt and dismantle the operations of those organizations in order to reduce the illicit drug supply in the United States. By dismantling and disrupting trafficking organizations that are CPOT-linked, OCDETF is focusing enforcement efforts against organizations that include heads of narcotic and/or money laundering organizations, poly-drug traffickers, clandestine manufacturers and producers, and major drug transporters, all of whom are believed to be primarily responsible for the domestic illicit drug supply. Additionally, the financial investigations conducted by OCDETF are focused on eliminating the entire infrastructure of CPOT-linked organizations and permanently removing the profits enjoyed by these most significant drug traffickers. Reducing the nation's illicit drug supply and permanently destroying the infrastructure of significant drug trafficking organizations are critical pieces of the Attorney General's Drug Strategy as well as the National Drug Control Strategy. By reporting on the number of CPOT-linked organizations being disrupted or dismantled, OCDETF clearly indicates the number of significant drug organizations that have been impacted by law enforcement efforts.

Table:

	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Target	FY 2018 Actual	FY 2019 Target
Dismantlements	110	115	*	68	75**	***
Disruptions	226	153	*	102	142	***
Total	326	268	*	170	217	192

* Due to changes in DEA's reporting protocols and systems, the entire number for the Performance Measure is not available in FY 2017.

**The breakdown by agency is DEA with 56 and FBI with 20; there is an overlap of one case which reduces OCDETF's total

***The Department now lists targets as a single, combined total of dismantlements and disruptions

Despite a policy change, which impacted performance targets, OCDETF achieved impressive results during FY 2018 in dismantling and disrupting CPOT-linked drug trafficking organizations. OCDETF dismantled 75 CPOT-linked organizations and disrupted 142 CPOT-linked organizations in FY 2018. The annual targets for the OCDETF Program's performance measures are determined by examining current year and prior year actuals. In addition to the historical factors, resources (including funding and personnel) are also taken into account when formulating a respective target.

The FY 2019 OCDETF Dismantlements and Disruptions (D&D) target is based on the percentage of FY 2018 OCDETF D&Ds to FY 2018 Department D&Ds, and the Department's FY 2019 target. In FY 2018, OCDETF D&Ds accounted for 73% of the Department's disruptions and 78% of the Department's dismantlements. The Department's targets for FY 2019 is 255 disruptions and dismantlements. Therefore, the OCDETF D&D target for FY 2019 is 192 disruptions and dismantlements.

Data Validation and Verification

The CPOT List is updated semi-annually. Each OCDETF agency has an opportunity to nominate targets for addition to/deletion from the List. Nominations are considered by the CPOT Working Group (made up of mid-level managers from the participating agencies). Based upon the Working Group's recommendations, the OCDETF Operations Chiefs decide which organizations will be added to/deleted from the CPOT List. Once a CPOT is added to the List, OCDETF investigations can be linked to that organization. The links are reviewed and confirmed by OCDETF field managers using the OCDETF Fusion Center, agency databases, and intelligence information. Field recommendations are reviewed by the OCDETF Executive Office. In instances where a link is not fully substantiated, the sponsoring agency is given the opportunity to follow-up. Ultimately, the OCDETF Executive Office "un-links" any investigation for which sufficient justification has not been provided. When evaluating disruptions/dismantlements of CPOT-linked organizations, OCDETF verifies reported information with the investigating agency's headquarters.

UNITED STATES MARSHALS SERVICE



Washington, D.C. 20530

Office of the Inspector General's Independent Report on the Annual Accounting of Drug Control Funds and Related Performance

Director
United States Marshals Service
U.S. Department of Justice

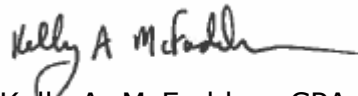
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information of the U.S. Department of Justice's United States Marshals Service (USMS) for the fiscal year ended September 30, 2018. The USMS's management is responsible for the Detailed Accounting Submission and the Performance Summary Report to comply with the requirements of the ONDCP Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP. Our responsibility is to express a conclusion on the Detailed Accounting Submission and the Performance Summary Report based on our review.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Submission and the Performance Summary Report in order for them to be in accordance with the criteria. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether the Detailed Accounting Submission and the Performance Summary Report are in accordance with the criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to either the Detailed Accounting Submission or the Performance Summary Report for the fiscal year ended September 30, 2018, in order for them

to be in accordance with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, and as otherwise agreed to with the ONDCP.

This report is intended solely for the information and use of USMS management, 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.



Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

February 22, 2019

**United States Marshals Service
Detailed Accounting Submission**



U.S. Department of Justice

United States Marshals Service

Financial Services Division

Washington, D.C. 20530-1000

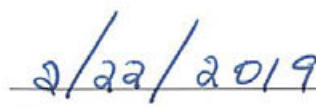
**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the United States Marshals Service (USMS) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the USMS system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug methodology used by the USMS to calculate obligations of budgetary resources by function and budget decision unit is reasonable and accurate in all material respects.
2. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
3. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2018.
4. The USMS did not have any ONDCP Fund Control Notices issued in FY 2018.



Holley O'Brien
Chief Financial Officer



Date

**U.S. Department of Justice
United States Marshals Service
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2018
(Dollars in Millions)**

	FY 2018 Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit #1: Fugitive Apprehension	
International	\$ 1.47
Investigations	145.54
Total Fugitive Apprehension	\$ 147.01
 Decision Unit #2: Judicial & Courthouse Security	
Prosecution	\$ 72.47
Total Judicial & Courthouse Security	\$ 72.47
 Decision Unit #3: Prisoner Security & Transportation	
Prosecution	\$ 38.99
Total Prisoner Security & Transportation	\$ 38.99
 Decision Unit #4: Detention Services	
Corrections	\$ 537.57
Total Detention Services	\$ 537.57
 Total Drug Control Obligations	 \$ 796.04

**U.S. Department of Justice
United States Marshals Service
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2018**

Disclosure 1: Drug Methodology

The USMS does not receive a specific appropriation for drug-related work in support of the National Drug Control Strategy. Therefore, the USMS uses drug-related workload data to develop drug control ratios for some decision units, and the average daily population (ADP) for drug offenses to determine the drug prisoner population cost for the Detention Services decision unit.

Three decision units, Fugitive Apprehension, Judicial & Courthouse Security, and Prisoner Security & Transportation, are calculated using drug-related workload ratios applied to the Salaries & Expenses (S&E) appropriation. For the Fugitive Apprehension decision unit, the USMS uses drug-related workload ratios based on the number of all warrants cleared, including felony offense classifications for Federal, state, and local warrants such as narcotics possession, manufacturing, and distribution. To calculate the drug-related workload percentage for this decision unit, the USMS divides the number of drug-related warrants cleared by the total number of warrants cleared. For the Judicial & Courthouse Security, and Prisoner Security & Transportation decision units, the USMS uses drug-related workload ratios based only on in custody, drug-related, primary Federal offenses, such as various narcotics possession, manufacturing, and distribution charges. Primary offense refers to the crime with which the accused is charged that usually carries the most severe sentence. To calculate the drug-related workload percentages for these two decision units, the USMS divides the number of drug-related offenses in custody by the total number of offenses in custody. The USMS derives its drug related obligations for these three decision units starting with the USMS S&E appropriation actual obligations at fiscal year-end as reported in the Standard Form-133, *Report on Budget Execution and Budgetary Resources*. The previously discussed drug workload ratios by decision unit are then applied to the total S&E annual appropriation to derive the drug-related obligations.

Detention services obligations are funded through the Federal Prisoner Detention (FPD) Appropriation. The USMS is responsible for Federal detention services relating to the housing and care of Federal detainees remanded to USMS custody, including detainees booked for drug offenses. The FPD appropriation funds the housing, transportation, medical care, and medical guard services for the detainees. FPD resources are expended from the time a prisoner is brought into USMS custody through termination of the criminal proceeding and/or commitment to the Bureau of Prisons. The FPD appropriation does not include specific resources dedicated to the housing and care of the drug prisoner population. Therefore, for the Detention Services decision unit, the methodology used to determine the cost associated with the drug prisoner population is to multiply the ADP for drug offenses by the per diem rate (housing cost per day), which is then multiplied by the number of days in the year.

Data – All accounting information for the USMS, to include S&E and FPD appropriations, is derived from the USMS Unified Financial Management System

(UFMS). The population counts and the daily rates paid for each detention facility housing USMS prisoners are maintained by the USMS in the Justice Detainee Information System (JDIS). The data describe the actual price charged by state, local, and private detention facility operators and is updated on an as needed, case-by-case basis when rate changes are implemented. In conjunction with daily reports of prisoners housed, a report is compiled describing the price paid for non-federal detention space on a weekly and monthly basis. Data are reported on both district and national levels. The daily population counts and corresponding per diem rate data capture actuals for the detention population count and for the expenditures to house the population.

Financial Systems – UFMS is the financial system that provides USMS with obligation data. Obligations in this system can also be reconciled with the enacted appropriation.

Disclosure 2: Methodology Modifications

The USMS drug budget methodology applied is consistent with the prior year and there were no modifications.

Disclosure 3: Material Weaknesses or Other Findings

The USMS is a component within the DOJ Offices. For Fiscal Year (FY) 2018, the USMS was included in the DOJ consolidated audit and did not receive a separate financial statement audit. The DOJ's consolidated FY 2018 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at USMS. Additionally, the Department's review of the USMS internal controls as well as program activity for FY 2018 conducted in accordance with OMB Circular A- 123 did not identify any findings that adversely affected the functioning of existing controls, or the integrity of the data contained in published financial reports.

Disclosure 4: Reprogramming or Transfers

There were no reprogramming or transfers that directly affected drug-related budgetary resources.

Disclosure 5: Other Disclosures

None.

**United States Marshals Service
Performance Summary Report**



U.S. Department of Justice

United States Marshals Service

Financial Services Division

Washington, D.C. 20530-1000

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2018**

On the basis of the United States Marshals Service (USMS) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated May 8, 2018, we assert that the USMS system of performance reporting provides reasonable assurance that:

1. The USMS uses the Justice Detainee Information System (JDIS) to capture performance information accurately and this system was properly applied to generate the performance data.
2. Explanations offered for failing to meet a performance target and for any recommendations concerning plans and schedules for meeting future targets or for revising or eliminating performance targets is reasonable.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. The USMS has established at least one acceptable performance measure for each budget decision unit, as agreed to by ONDCP, for which a significant amount of obligations (\$1 million or 50 percent of the agency drug budget, whichever is less) were incurred in the previous fiscal year. Each performance measure considers the intended purpose of the National Drug Control Program activity.



Holley O'Brien
Chief Financial Officer



Date

**U.S. Department of Justice
United States Marshals Service
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2018**

The USMS did not have drug-related targets for FY 2018 for performance measures 1 and 2, as agreed to by the ONDCP, but reported actual statistics on drug-related performance measures.

Performance Measure 1: Percent of Warrants Cleared for Drug-Related Charges

One primary function of the USMS is to execute court orders and apprehend fugitives. The Fugitive Apprehension decision unit undertakes these activities; the portions of which that are respondent to drug-related warrants support the National Drug Control Strategy. Through the development of programs such as the Major Case Fugitive Program, Regional Fugitive Task Forces, and International Fugitive Investigations, the USMS partners with state and local law enforcement and other law enforcement organizations to apprehend wanted individuals. Within the USMS organization, Deputy U.S. Marshals in the 94 federal judicial districts perform the majority of the apprehension work, while receiving support from headquarters divisions and partner organizations. Warrants cleared include felony offense classifications for federal, and state and local warrants. The cleared percentage is calculated by dividing Drug-Related Warrants Cleared by the number of Total Warrants Cleared.

Fiscal Year	% Drug-Related Warrants Cleared	Total Warrants Cleared	Drug-Related Warrants Cleared
2015 Actual	32.7%	123,967	40,586
2016 Actual	32.0%	121,612	38,938
2017 Actual	28.9%	112,760	32,589
2018 Actual	28.9%	112,077	32,337
2019 Estimate	30.6%		

For FY 2019, the USMS estimates 30.6% of Total Warrants Cleared will be drug-related. Since the USMS does not control the warrant workload it receives in any given year, this estimate is calculated as an average of the past four years. It should not be viewed as a target or measure of the effectiveness of resource allocation or effort.

Data Validation and Verification

This data is queried from the Justice Detainee Information System (JDIS). System administrators perform a variety of checks and updates to ensure that accurate information is contained. The information on offenses and warrants is live, so information queried for year-end reporting is a snapshot-in-time. Due to continuous user activity in JDIS, the statistics in this report cannot be exactly replicated. The data in JDIS is dynamic, and the statistics are only current as of the date and time the report was compiled.¹

¹ JDIS data reports were generated October, 2018.

Performance Measure 2: Percent of Offenses in Custody for Drug-Related Charges

Another primary function of the USMS is to secure courthouses and detain prisoners during the judicial process. This is accomplished through the Judicial & Courthouse Security decision unit, and the portion of these activities respondent to drug-related offenders supports the National Drug Control Strategy. The Prisoner Security & Transportation decision unit carries out the detention-related work, the portion of which that relates to drug-related offenses supports the National Drug Control Strategy. Deputy U.S. Marshals throughout the 94 federal judicial districts perform the majority of the judicial security and detention work, while receiving support from headquarters divisions and coordinating with the Federal Bureau of Prisons for custody transfers. The Drug-Related Offenses in Custody percentage is calculated by dividing primary Drug-Related Offenses in Custody by the number of Total Offenses in Custody. This measure focuses on primary offenses.

Fiscal Year	% Drug-Related Offenses in Custody	Total Offenses in Custody	Drug-Related Offenses in Custody
2015 Actual	19.4%	103,532	20,067
2016 Actual	19.8%	102,491	20,263
2017 Actual	21.4%	91,133	19,509
2018 Actual	16.3%	118,488	19,367
2019 Estimate	19.2%		

For FY 2019, the USMS estimates 19.2% of Total Offenses in Custody will be for drug-related charges. Because the USMS does not control the nature of prisoner offenses in any given year, this estimate is calculated as an average of the past four years. It should not be viewed as a target or measure of the effectiveness of resource allocation or effort.

Data Validation and Verification

This data is queried from JDIS. System administrators perform a variety of checks and updates to ensure that accurate information is contained. The information on offenses and warrants is live, so information queried for year-end reporting is a snapshot-in-time. Due to continuous user activity in JDIS, the statistics in this report cannot be exactly replicated. The data in JDIS is dynamic, and the statistics are only current as of the date and time the report was compiled.²

Performance Measure 3: Per Day Jail Cost (non-federal facilities)

The USMS is responsible for the costs associated with the care of federal detainees in its custody. The Federal Prisoner Detention appropriation, and Detention Services decision unit, provide for the care of federal detainees in private, state, and local facilities, which includes housing, subsistence, transportation, medical care, and medical guard service. The USMS does not have performance measures for costs associated exclusively with housing the drug prisoner population. The USMS has no control over the prisoner population count. While the USMS can

² JDIS data reports were generated October, 2018.

report data on the specific number of detainees and corresponding offense, it cannot set a performance measure based on the size and make-up of the detainee population.

The Per Day Jail Cost is an overall performance measure that reflects the average daily costs for the total detainee population housed in non-federal facilities. Non-federal facilities refer to detention space acquired through Intergovernmental Agreements (IGA) with state and local jurisdictions and contracts with private jail facilities. The USMS established the Per Day Jail Cost performance measure to ensure efficient use of detention space and to minimize price increases. The average price paid is weighted by actual jail day usage at individual detention facilities. The FY 2018 per day jail cost was \$84.51, or \$1.42 above the target level. The difference between the 2018 Target and Actual can be attributed to the higher than projected average per diem rate paid for private detention facilities. Because of the lower than projected detention population housed in the private facilities, the USMS was not able to fully reap the benefits of the low incremental per diem rates at several private facilities under contract.

Fiscal Year	\$ Per Day
FY 2015 Actual	\$79.24
FY 2016 Actual	\$81.13
FY 2017 Actual	\$83.54
FY 2018 Target	\$83.09
FY 2018 Actual	\$84.51
FY 2019 Target	\$85.31

The FY 2019 target is based on the projected average price weighted by the projected prisoner population usage at individual detention facilities.

Data Validation and Verification

Data reported are validated and verified against monthly reports describing district-level jail utilization and housing costs prepared by the USMS. This data is queried from JDIS. System administrators perform a variety of checks and updates to ensure that accurate information is contained. The information on prisoner population is live, so information queried for year-end reporting is a snapshot-in-time. Due to continuous user activity in JDIS, the statistics in this report cannot be exactly replicated. The data in JDIS is dynamic, and the statistics are only current as of the date and time the report was compiled.³

³ JDIS data reports were generated in October, 2018.



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U.S. DEPARTMENT OF JUSTICE OFFICE OF THE INSPECTOR GENERAL

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