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

Reviews of the Annual Accounting of Drug Control Funds and Related Performance Fiscal Year 2014

Audit Division 15-09 January 2015

REVIEWS OF THE ANNUAL ACCOUNTING OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2014

EXECUTIVE SUMMARY

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, 2014. The Office of the Inspector General performed the attestation reviews. The report and annual detailed accounting of funds obligated by each drug control program agency is required by 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013. The Department of Justice components reviewed, reported approximately $7.7 billion of drug control obligations and 23 related performance measures for fiscal year 2014.

The Office of the Inspector General prepared the attestation review reports in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination and, therefore, does not result in the expression of an opinion. We reported that nothing came to our attention that caused us to believe the submissions were not presented, in all material respects, in accordance with the requirements of the Office of National Drug Control Policy Circular, and as otherwise agreed to with the Office of National Drug Control Policy.

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REVIEWS OF THE ANNUAL ACCOUNTING OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2014

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ASSETS FORFEITURE FUND

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

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, 2014. The AFF's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the AFF prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Assets Forfeiture Fund
Detailed Accounting Submission

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U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N St., 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, 2014

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 January 18, 2013, 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 2014.

4. The AFF did not have any ONDCP Fund Control Notices issued in FY 2014.

Kevin Arnwine, Assistant Director,
AFMS

1/16/15
Date

U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	**FY 2014**
Decision Unit #1: Asset Forfeiture	**Actual Obligations**
Investigations	156.50
State and Local Assistance	70.74
Total Asset Forfeiture	$ 227.24
Total Drug Control Obligations	$ 227.24

U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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 a 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 2014 Financial Statements Audit, the Assets Forfeiture Fund (AFF)/Seized Asset Deposit Fund (SADF) received an unmodified audit opinion. The *Independent Auditors' Report on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* noted a material weakness related to a need to improve the quality of AFF/SADF's overall financial management, specifically, the financial reporting process. This finding has an undetermined impact on the presentation of the AFF's drug-related budgetary resources and performance.

Disclosure 4: Reprogrammings or Transfers

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

Assets Forfeiture Fund
Performance Summary Report

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U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N St., 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, 2014

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 January 18, 2013, 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 target for FY 2014.

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,
AFMS

1/16/15
Date

U.S. Department of Justice
Assets Forfeiture Fund
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

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 2011**	**FY 2012**	**FY 2013**	**FY 2014**		**FY 2015**
	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

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Office of the Inspector General's Independent Report on 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, 2014. The CRM's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the CRM prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Criminal Division
Detailed Accounting Submission

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U.S. Department of Justice

Criminal Division

Washington, D.C. 20530

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 the 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 2014.

4. CRM did not have any ONDCP Fund Control Notices issued in FY 2014.

Tracy Melton, Acting Executive Officer

1/16/15
Date

U.S. Department of Justice
Criminal Division
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	FY 2014
Decision Unit: Enforcing Federal Criminal Laws	**Actual Obligations**
Prosecution	39.44
Total Enforcing Federal Criminal Laws	$ 39.44
Total Drug Control Obligations	$ 39.44

U.S. Department of Justice
Criminal Division
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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. The 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:

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

Since the CRM's accounting system, DOJ's Financial Management Information System 2 (FMIS2), does not track obligation and expenditure data by ONDCP's drug functions, the 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 2014, the Division's drug resources as a percentage of its overall actual obligations were 22.73%.

Data – All accounting information for the CRM is derived from DOJ's FMIS2.

Financial Systems – FMIS2 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 CRM is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2014, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The DOJ's consolidated FY 2014 *Independent Auditors' Report on Internal Control over Financial Reporting* revealed no material weaknesses.

Disclosure 4: Reprogrammings or Transfers

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

Criminal Division
Performance Summary Report

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U.S. Department of Justice

Criminal Division

Washington, D.C. 20530

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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.

Tracy Melton, Acting Executive Officer

1/16/15
Date

U.S. Department of Justice
Criminal Division
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

Performance Measure 1: Number of New Drug-Related Investigatory 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 their 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
55	55	75	55	61	45

For FY 2015, NDDS's target for the number of new drug-related investigative matters and cases is 45. This target was set based on historical trend analysis, in addition to the assumption of staffing and resources similar to FY 2014.

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, Section Chiefs/Office Directors or their designee are required to validate in the Division's Performance Dashboard confirming that their Section/Office's ACTS performance data are valid. An email is automatically sent from the system to the Division's Executive Officer recording this validation.

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 their 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
2,638	2,585	2,251	2,286	2,150	2,130

In FY 2014, OEO came within 6%, but did not reach its target, of reviewing 2,286 OCDETF Title III wiretaps. This workload is directly reactive to the number of incoming requests for OCDETF Title III approvals. The budgetary situation, along with furloughs, likely impacted law enforcement's ability to pursue greater numbers of Title III intercepts. While the number of applications reviewed decreased by a relatively small amount in FY 2014, applications reviewed by OEO have increased in substantive complexity. OEO has successfully handled increasingly complex requests that raise novel legal issues and implicate the use of emerging technologies. In addition, OEO now works with USAOs to ensure they have put in place appropriate mitigation measures where the Title III applications identify public safety risks. Finally, during FY 2014, OEO conducted an aggressive training and outreach to the field, which involved travel to more than 20 cities.

For FY 2015, OEO's target for the number of OCDETF Title III wiretaps reviewed is 2,130. This target was set based on historical trend analysis, in addition to the assumption of staffing and resources similar to FY 2014.

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, Section Chiefs/Office Directors or their designee are required to validate in the Division's Performance Dashboard confirming that their Section/Office's performance data are valid. An email is automatically 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) 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 their 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
244	237	192	N/A	106	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 the Mutual Legal Assistance Tracking System, including the 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, Section Chiefs/Office Directors or their designee are required to validate in the Division's Performance Dashboard confirming that their Section/Office's performance data are valid. An email is automatically 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 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 their 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 2011 Actual	**FY 2012 Actual**	**FY 2013 Actual**	**FY 2014 Target**	**FY 2014 Actual**	**FY 2015 Target**
354	357	443	N/A	194	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 extradition requests are tracked in the Extradition Tracking System, including the 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, Section Chiefs/Office Directors or their designee are required to validate in the Division's Performance Dashboard confirming that their Section/Office's performance data are valid. An email is automatically sent from the system to the Division's Executive Officer.

DRUG ENFORCEMENT ADMINISTRATION

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Office of the Inspector General's Independent Report on 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, 2014. The DEA's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the DEA prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Drug Enforcement Administration
Detailed Accounting Submission

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www.dea.gov

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

On the basis of the Drug Enforcement Administration's (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 January 18, 2013, 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 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. DEA did not have any ONDCP Fund Control Notices issued in FY 2014.

Christinia K. Sisk, Acting Chief Financial Officer

1/16/15
Date

U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	**FY 2014 Actual Obligations**
Diversion Control Fee Account	
Intelligence	$ 7.85
Investigations	328.47
Total Diversion Control Fee Account	$ 336.32
Decision Unit #1: International Enforcement	
Intelligence	$ 25.39
International	393.14
Prevention	0.07
Total International Enforcement	$ 418.60
Decision Unit #2: Domestic Enforcement	
Intelligence	$ 167.71
International	1,511.47
Prevention	1.67
Total Domestic Enforcement	$ 1,680.85
State and Local Assistance	
State and Local Assistance	$ 15.10
Total State and Local Assistance	$ 15.10
Total Drug Control Obligations	$ 2,450.87
High-Intensity Drug Trafficking Area (HIDTA) Obligations	$ 16.85

U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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 January 18, 2013 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 Salaries & Expenses account (S&E). 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	97.66%	Investigations
	2.33%	Intelligence
Domestic Enforcement	89.92%	Investigations
	9.98%	Intelligence
	0.10%	Prevention
International Enforcement	93.92%	International
	6.07%	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 2014, including S&E and DCFA appropriations, was 7,990 through pay period 19, ending October 3, 2014.

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 Modification

The DEA's method for tracking drug enforcement resources has not been modified from the method approved in FY 2005. The DEA uses current MCA data to allocate FY 2014 obligations from four decision units to ONDCP's drug functions.

Disclosure 3: Material Weaknesses and Other Findings

For FY 2014, the 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 2014 Independent Auditor's Report on Internal Control over Financial Reporting* revealed no material weaknesses.

In accordance with DOJ's FY 2014 Federal Manager's Financial Integrity Act (FMFIA) reporting requirements and the related FY 2014 OMB Circular A-123 assessments. No reportable conditions or material weaknesses in the design or operation of the controls and no system non-conformances are required to be reported.

In FY 2013, DEA reported a reportable condition in the area of transit subsidies because some employees' subsidies had not been discontinued upon their separation from DEA. Results of FY 2014 testing supported that DEA implemented effective corrective actions, as testing identified no exceptions.

Disclosure 4: Reprogrammings and Transfers

There were no reprogrammings in FY 2014.

The DEA had several transfers during FY 2014 (see the attached Table of FY 2014 Reprogrammings and Transfers). There were two transfers from the Department of Justice (DOJ), Community Oriented Policing Services (COPS) program in the amount of $10,000,000 to DEA's S&E No-Year account. Four transfers were from ONDCP's High Intensity Drug Trafficking Area (HIDTA) program for a total of $15,410,832. One internal transfer of $1,594,008 from DEA's FY 2009 unobligated S&E funding to the No-Year account. One transfer went out from DEA's unobligated FY 2013/2014 account of $215,217 back to HIDTA.

Transfers under the Drug Resources by Function section in the Table of FY 2014 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, 2014
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Transfers-in	Transfers-out	Total
Decision Unit #1: International Enforcement			
Intelligence	$ 0.14	$ -	$ 0.14
International	2.17	-	2.17
Total International Enforcement	$ 2.31	$ -	$ 2.31
Decision Unit #2: Domestic Enforcement			
Intelligence	$ 0.92	$ -	$ 0.92
Investigations	8.35	-	8.35
Prevention	0.01	-	0.01
Total Domestic Enforcement	$ 9.28	$ -	$ 9.28
Total	$ 11.59	$ -	$ 11.59
High-Intensity Drug Trafficking Area (HIDTA) Transfers	$ 15.40	$ (0.21)	$ 15.19

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Drug Enforcement Administration
Performance Summary Report

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www.dea.gov

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, we assert that the DEA system of performance reporting provides reasonable assurance that:

1. DEA uses Priority Target Activity Resource Reporting System and Controlled Substances Act (CSA) 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 are 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.

Christinia K. Sisk, Acting Chief Financial Officer — Date: 1/16/15

U.S. Department of Justice
Drug Enforcement Administration
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

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

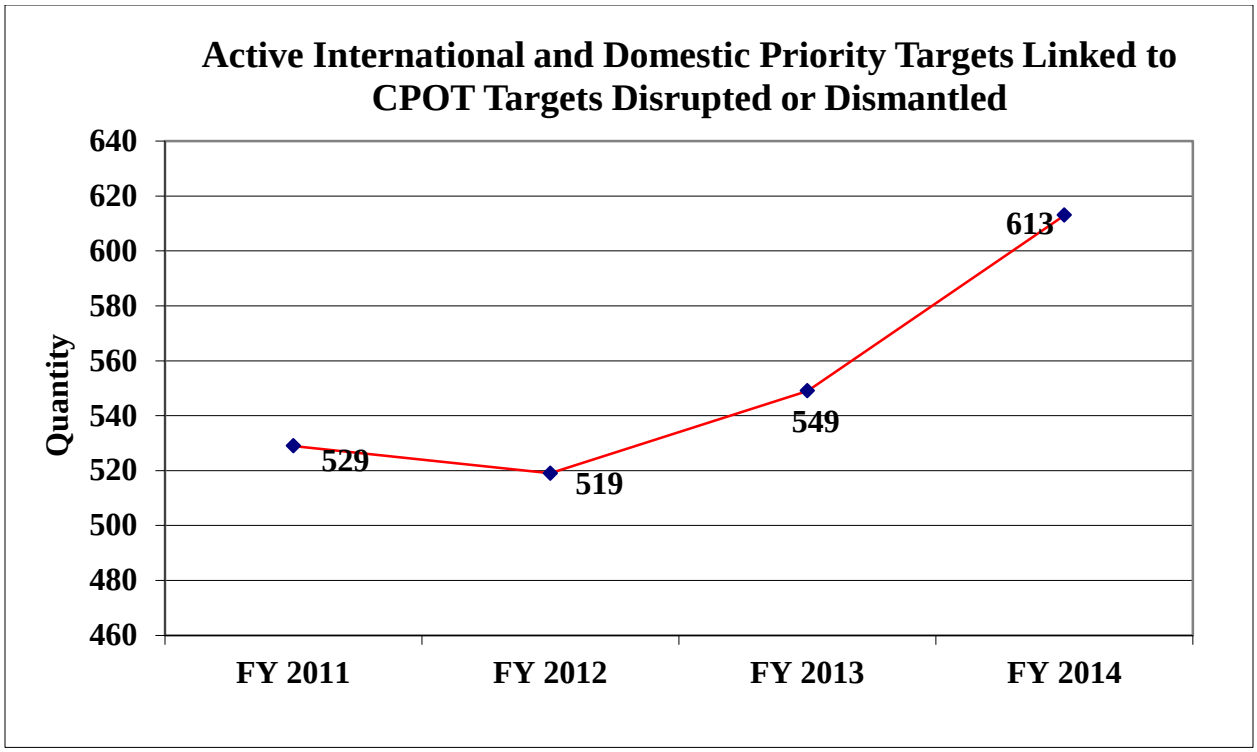
The Drug Enforcement Administration (DEA) is committed to bringing organizations involved in the growing, manufacturing, or distribution of controlled substances to the criminal and civil justice system of the U.S., or any other competent jurisdiction. To accomplish its mission, the DEA targets Priority 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 2013 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 2011	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
Actual	Actual	Actual	Target	Actual	Target
529	519	549	440	613	440



As of September 30, 2014, the DEA disrupted or dismantled 613 PTOs linked to CPOT targets, which is 39 percent above its FY 2014 target of 440. In the current budget environment, this performance is a testament to DEA's commitment to DOJ's CPOTs, which include the most significant international command and control organizations threatening the United States as identified by OCDETF member agencies. For FY 2015, DEA has established a target of 440 PTOs linked to CPOT targets based on our regression analysis and our budget resources.

In the first few years of the DEA's Priority Targeting Program, the DEA repeatedly exceeded its annual targets for PTO disruptions[1] and dismantlements[2]. In response, the DEA refined its projection methodology by using regression analysis to determine the relative weight of many independent variables and their ability to forecast the number of PTOs disrupted and dismantled.

[1] 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.
[2] 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.

Specifically, regression allows DEA to incorporate, test and evaluate a number of independent variables, including but not limited to arrests, investigative work hours, drug seizures, PTOs opened, and asset seizures. While the elements of the regression have changed over time with the elimination of less correlated variables and the addition of new more highly correlated variables, the disparity between actual performance and established targets has markedly decreased.

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.

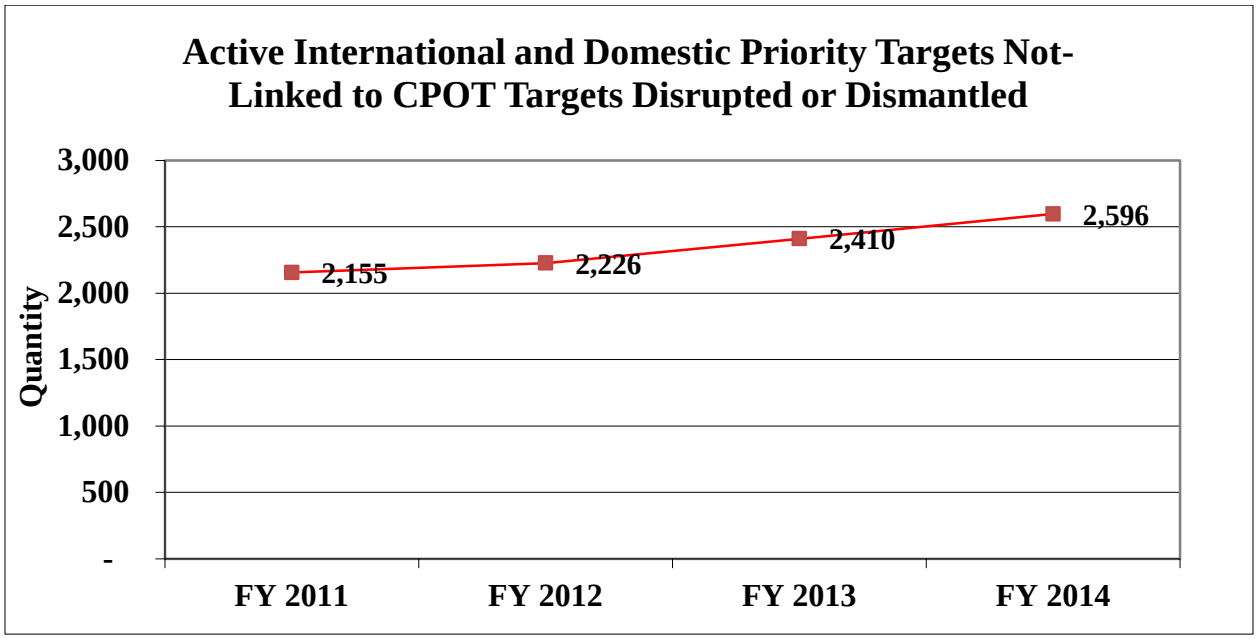
Performance Measure 2: Number of Active International and Domestic PTOs Not Linked to CPOT Targets Disrupted or Dismantled

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.

DEA uses regression analysis to incorporate, test and evaluate a number of independent variables, including but not limited to arrests, investigative work hours, drug seizures, PTOs opened, and asset seizures. While the elements of the regression have changed over time with the elimination of less correlated variables and the addition of new more highly correlated variables, the disparity between actual performance and established targets has markedly decreased.

Table 2: Measure 2

FY 2011	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
Actual	Actual	Actual	Target	Actual	Target
2,155	2,226	2,410	2,020	2,596	2,020



As of September 30, 2014, the DEA disrupted or dismantled 2,596 PTOs not linked to CPOT targets, which is 29 percent above its FY 2014 target of 2,020. For FY 2015, DEA has established a target of 2,020 PTOs not linked to CPOT targets based on our regression analysis and our budget resources.

Data Validation and Verification

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

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

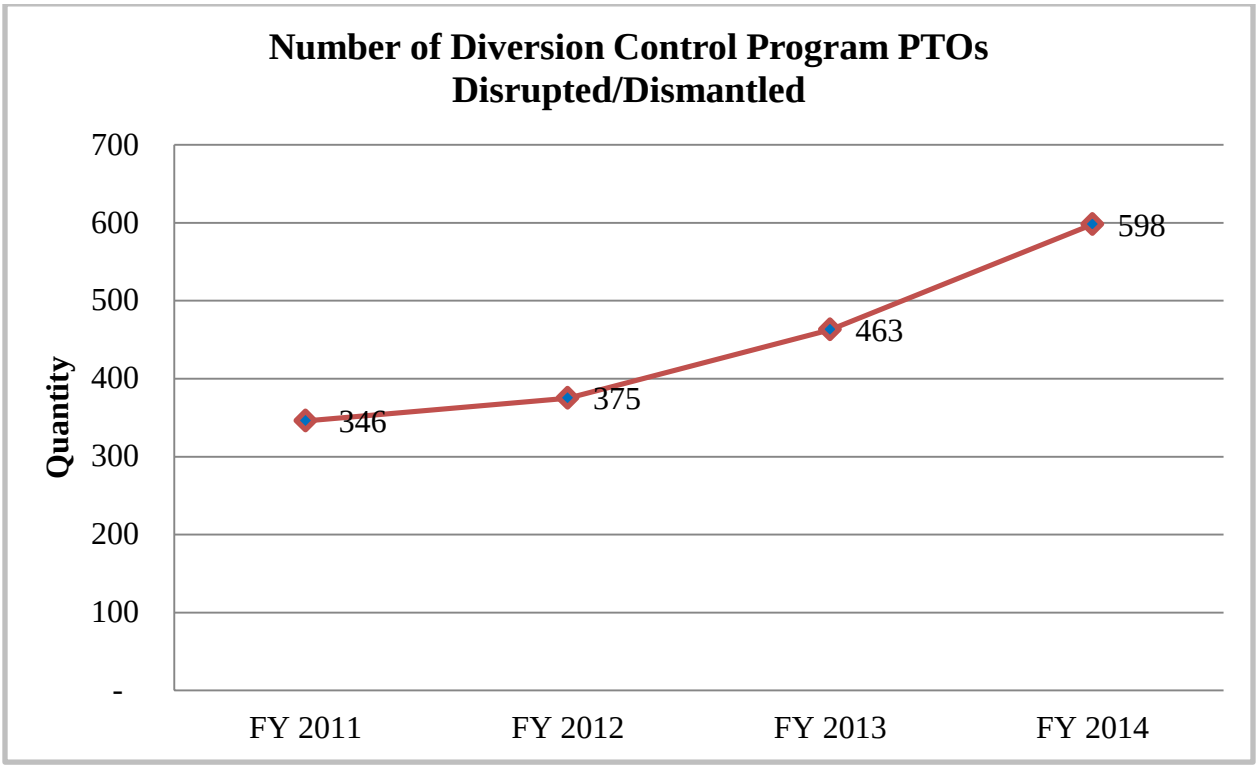
The DCP has been working diligently to address the growing problem of diversion and prescription drug abuse. Criminal entrepreneurs have, over the past few years, leveraged technology to advance their criminal schemes and reap huge profits while diverting millions of dosages of powerful pain relievers 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
346	375	463	350	598	350



For FY 2014, the DEA disrupted or dismantled 598 DCP PTOs linked/not linked to CPOTs, which is 71 percent above its FY 2014 target of 350. For FY 2015, DEA has established a target of 350 PTOs linked/not linked to CPOT targets.

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/Criminal Sanctions Imposed on Registrants/Applicants

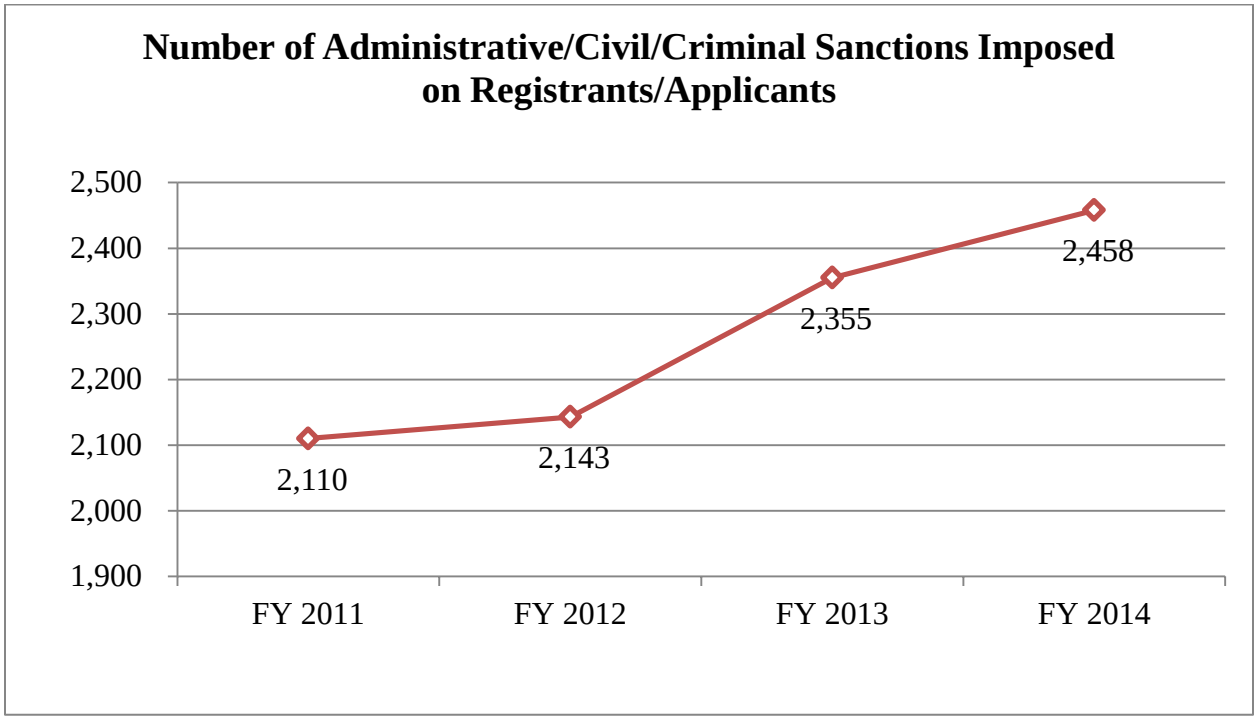
In addition to the DCP's enforcement activities, a large component of the DCP is regulatory in nature. Specifically, DEA's DCP is responsible for enforcing the Controlled Substances Act (CSA) and its regulations pertaining to pharmaceutical controlled substances and listed chemicals. The DCP actively 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/Criminal 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/Criminal 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 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
2,110	2,143	2,355	1,892	2,458	1,892



For FY 2014, the DCP imposed 2,458 Administrative/Civil/Criminal Sanctions on its registrants/applicants, which is 30 percent above its FY 2014 target of 1,892. When compared

with FY 2013 actual performance (2,355), DEA's FY 2014 performance represents a 4 percent increase. For FY 2015, DCP's target for Administrative/Civil/Criminal Sanctions is 1,892.

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.

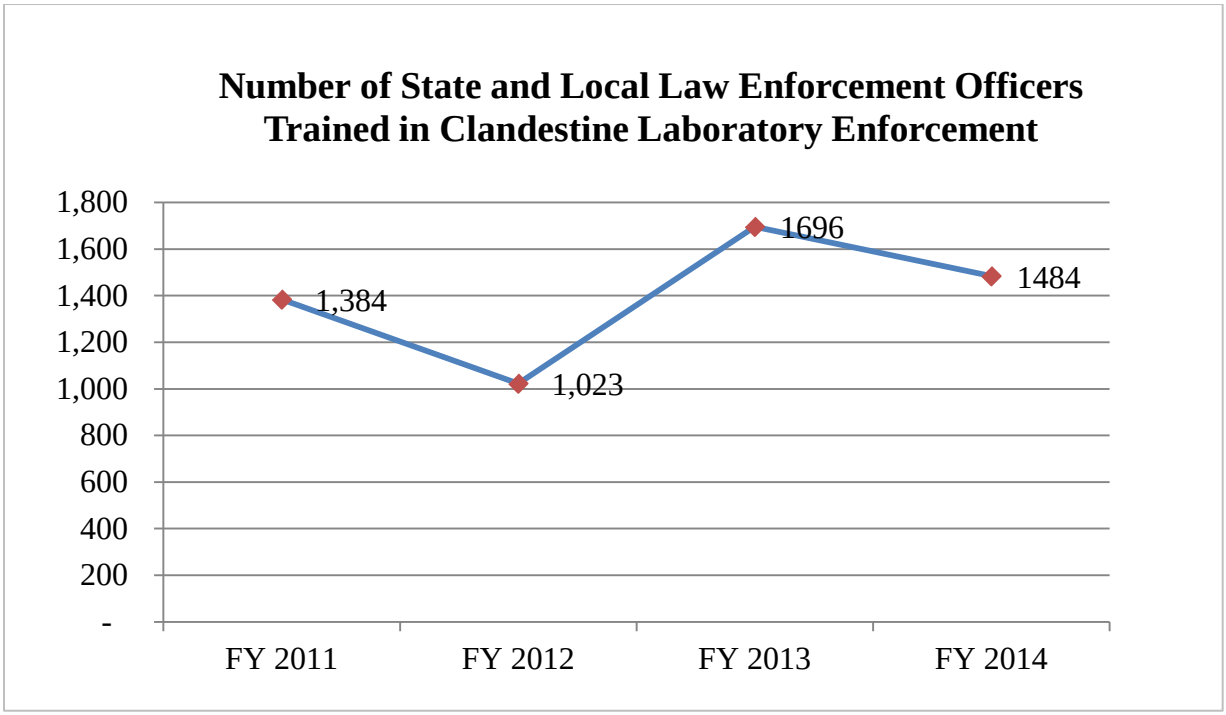
Performance Measure 5: Number of State and Local Law Enforcements Officers Trained in Clandestine Laboratory Enforcement

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 2011	FY 2012	FY 2013	FY 2014	FY 2014	FY 2015
Actual	Actual	Actual	Target	Actual	Target
1,384	1,023	1,696	1,200	1,484	1,200



During FY 2014 DEA conducted training for a total of 1,484 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 originally set its FY 2014 target at 1,125 officers trained, which was in line with the 1,696 officers trained in FY 2013 but later revised the target to 1,200 officers trained. DEA exceeded the revised target by 24 percent.

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.

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FEDERAL BUREAU OF PRISONS

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Office of the Inspector General's Independent Report on 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, 2014. The BOP's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the BOP prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Federal Bureau of Prisons
Detailed Accounting Submission

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U.S. Department of Justice

Federal Bureau of Prisons

Washington, DC 20534

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 2014.

4. BOP did not have any ONDCP Fund Control Notices issued in FY 2014.

Denise M Clark

W.F. Dalius, Jr.
Assistant Director
for Administration

1/16/2015

Date

U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	**FY 2014**
Decision Unit #1: Inmate Care and Programs	**Actual Obligations**
Treatment	$ 81.99
Corrections	1,194.76
Total Inmate Care and Programs	$ 1,276.75
Decision Unit #2: Insitution Security and Administration	
Corrections	$ 1,468.82
Total Institution Security and Administration	$ 1,468.82
Decision Unit #3: Contract Confinement	
Treatment	$ 26.20
Corrections	$ 518.10
Total Contract Confinement	$ 544.30
Decision Unit #4: Management and Administration	
Corrections	$ 98.90
Total Management and Administration	$ 98.90
Decision Unit #5: New Construction	
Corrections	$ 12.62
Total New Construction	$ 12.62
Decision Unit #6: Modernization and Repair	
Corrections	$ 32.54
Total Modernization and Repair	$ 32.54
Total Drug Control Obligations	$ 3,433.93

U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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 the Contract Confinement Decision unit, whereas all other programs are included in the Inmate Care and Program Decision Unit.

Correction function obligations are calculated by totaling all BOP direct obligations excluding Treatment function obligations, and applying a drug percentage to these obligations. Drug percentage is the percentage of inmates sentenced for drug-related crimes (49.4%).

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 January 18, 2013. 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

As previously approved by ONDCP, the methodology to calculate drug control obligations has been changed from the prior year (FY 2013). In FY 2014, the BOP changed the allocation of Community Transitional Drug Treatment obligations from the Inmate Care and Programs Decision Unit to the Contract Confinement Decision Unit to better align the treatment function resources. In FY 2014, the total treatment function obligations of $108.19 million are allocated to two decision units, $81.99 million to the Inmate Care and Programs Decision Unit, and $26.20 million the Contract Confinement Decision Unit. If BOP would have used the prior year

methodology, all of the treatment obligations of $108.19 million would have been allocated to the Inmate Care and Program Decision Unit.

Disclosure 3: Material Weaknesses or Other Findings

In FY 2014, 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 2014 obligations include all approved transfers and there were no reprogrammings in FY 2014 (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 2014, $861,724 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 seven 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, 2014
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Transfers-in	Transfers-out	Total
Decision Unit: Inmate Care and Programs			
Corrections	$ 53.35	$ (53.35)	$ -
Total Inmate Care and Programs	$ 53.35	$ (53.35)	$ -
Total	$ 53.35	$ (53.35)	$ -

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Federal Bureau of Prisons
Performance Summary Report

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U.S. Department of Justice

Federal Bureau of Prisons

Washington, DC 20534

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 2014.

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.

Denise M Closs

W.F. Dalius, Jr.
Assistant Director
for Administration

1/16/2015
Date

U.S. Department of Justice
Federal Bureau of Prisons
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

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 88 BOP institutions 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 2014, the BOP achieved a total capacity of 7,918 (capacity is based on number of treatment staff) that was available for the fiscal year and 7,547 actual participants (participants are actual inmates enrolled in the program at year end) thus meeting the target level.

For FY 2015, the capacity of BOP's RDAP is projected to be 7,918 with total participants of 7,547.

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

Fiscal Year	Capacity	Participants*	Utilization
FY 2011 Actual	5,892	5,989	102%
FY 2012 Actual	6,092	6,015	99%
FY 2013 Actual	7,548	7,294	97%
FY 2014 Target	7,548	7,171	95%
FY 2014 Actual	7,918	7,547	95%
FY 2015 Target	7,918	7,547	95%

*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.

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OFFICE OF JUSTICE PROGRAMS

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Office of the Inspector General's Independent Report on 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, 2014. The OJP's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the OJP prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Office of Justice Programs
Detailed Accounting Submission

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U.S. Department of Justice

Office of Justice Programs

Washington, D.C. 20531

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 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. The data presented are associated with obligations against a financial plan that fully complied with all Fund Control Notices issued by the ONDCP Director under 21 U.S.C. § 1703(f) and Section 9 of the ONDCP Circular, *Budget Execution*.

Leigh Benda — 01/16/2015

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, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	**FY 2014**
Decision Unit #1: Regional Information Sharing System Program	**Actual Obligations[1/]**
Treatment	$ 27.40
Total, Regional Information Sharing System Program	$ 27.40
Decision Unit #2: Enforcing Underage Drinking Laws Program	
Prevention	$ 0.94
Total, Enforcing Underage Drinking Laws Program	$ 0.94
Decision Unit #3: Drug Court Program	
Treatment	$ 37.23
Total, Drug Court Program	$ 37.23
Decision Unit #4: Residential Substance Abuse Treatment Program	
Treatment	$ 9.54
Total, Residential Substance Abuse Treatment Program	$ 9.54
Decision Unit #5: Prescription Drug Monitoring Program	
State and Local Assistance	$ 6.57
Total, Prescription Drug Monitoring Program	$ 6.57
Decision Unit #6: Border Initiatives (Southwest and Northern)	
State and Local Assistance	$ 0.26
Total, Border Initiatives (Southwest and Northern)	$ 0.26
Decision Unit #7: Second Chance Act Program	
State and Local Assistance	$ 25.00
Total, Second Chance Act Program	$ 25.00
Decision Unit #8: Byrne Criminal Justice Innovation Program	
State and Local Assistance	$ 3.10
Total, Byrne Criminal Justice Innovation Program	$ 3.10
Decision Unit #9: Tribal Courts Program	
Treatment	$ 1.42
Total, Tribal Courts Program	$ 1.42
Decision Unit #10: Indian Alcohol and Substance Abuse Program	
Prevention	$ 4.80
Total, Indian Alcohol and Substance Abuse Program	$ 4.80
Decision Unit #11: Edward Byrne Memorial Justice Assistance Grant Program	
State and Local Assistance	$ 65.80
Total, Edward Byrne Memorial Justice Assistance Grant Program	$ 65.80
Decision Unit #12: Tribal Youth Program	
Prevention	$ 2.14
Total, Tribal Youth Program	$ 2.14
Total	$ 184.20

[1/] Program obligations reflect direct program obligations plus estimated management and administration obligations.

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to provide federal leadership in developing the Nation's capacity to prevent and control crime, administer justice, and assist crime victims. 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 (ONDCP) Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013.

OJP's Office of the Chief Financial Officer, Budget Formulation, Appropriations, and Management Division is responsible for the development and presentation of the annual OJP ONDCP Budget. OJP's fiscal year (FY) 2014 drug obligations have a total of 12 decision units identified for the National Drug Control Budget.

The FY 2014 decision units include the following:

- Regional Information Sharing System Program
- Enforcing Underage Drinking Laws Program
- Drug Court Program
- Residential Substance Abuse Treatment Program
- Harold Rogers Prescription Drug Monitoring Program
- Border Initiatives (Southwest and Northern)
- Second Chance Act Program
- Byrne Criminal Justice Innovation Program
- Tribal Courts Program
- Indian Alcohol and Substance Abuse Program
- Edward Byrne Memorial Justice Assistance Grant Program
- Tribal Youth Program

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

Drug Program Obligations by Decision Unit: Data on obligations, as of September 30, 2014, were gathered from 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: Since FY 2012, OJP has not had a Salaries and Expenses (S&E) appropriation. M&A funds were assessed at the programmatic level and obligations were 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 twelve active drug-related decision units to the total M&A obligations for OJP.

Overall, OJP program activities support all four goals of the National Drug Control Strategy: (1) Substance Abuse Prevention, (2) Substance Abuse Treatment, (3) Domestic Law Enforcement, and (4) Interdiction and International Counterdrug Support. Functionally, OJP program activities fall under the following functions: Prevention, State and Local Assistance, and Treatment. 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 2014, all decision units had a function allocation of 100 percent.
Decision Unit:	In accordance with the ONDCP Circulars, 100 percent of the actual obligations for four of the 12 active budget decision units are included in the Table of Drug Control Obligations. As directed by ONDCP, only 50 percent of the actual obligations for the Second Chance Act Program are included. OJP is using 30 percent of the actual obligations for Border Initiatives, the Enforcing Underage Drinking Laws Program, Byrne Criminal Justice Innovation Program, and the Indian Country Legacy Programs. The Byrne Justice Assistance Grants Program will use 22 percent of the actual obligations.

Disclosure 2: Methodology Modifications

OJP's overall methodology used to report obligations has not changed from the prior year methodology.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2014, OJP was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2014 *Independent Auditors' Report on Internal Control over Financial Reporting* revealed no material weaknesses.

Disclosure 4: Reprogrammings or Transfers

In accordance with the ONDCP's Circular, *Drug Control Accounting Funding and Performance Summary*, dated January 18, 2013, OJP has provided the attached Table of Reprogrammings and Transfers. In FY 2014, OJP had no reprogrammings, and $7.92 million and $20.09 million in drug-related transfers-in and transfers-out, respectively. The transfers-in amounts include OJP's FY 2014 prior-year recoveries associated with the reported decision units. The transfers-out amounts reflect the assessments for the Research, Evaluation, and Statistics (RES) two-percent set-aside and the 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 2014, Congress provided OJP the authority to assess programs for administrative purposes. The amounts reflected in the table show the dollar amount that each program contributed to OJP's M&A.

Disclosure 5: Other Disclosures

Of the total FY 2014 actual drug obligations, $8.9 million are a result of carryover unobligated resources.

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Transfers-in[1/]	Transfers-out[2/]	Total
Decision Unit #1: Regional Information Sharing System Program			
State and Local Assistance	-	(2.99)	(2.99)
Total: Regional Information Sharing System Program	$ -	$ (2.99)	$ (2.99)
Decision Unit #2: Enforcing Underage Drinking Laws Program			
Prevention	0.17	(0.75)	(0.58)
Total: Enforcing Underage Drinking Laws Program	$ 0.17	$ (0.75)	$ (0.58)
Decision Unit #3: Drug Court Program			
Treatment	3.37	(4.03)	(0.66)
Total: Drug Court Program	$ 3.37	$ (4.03)	$ (0.66)
Decision Unit #4: Residential Substance Abuse Treatment Program			
Treatment	0.52	(1.00)	(0.48)
Total: Residential Substance Abuse Treatment Program	$ 0.52	$ (1.00)	$ (0.48)
Decision Unit #5: Harold Rogers Prescription Drug Monitoring Program			
State and Local Assistance	0.26	(0.70)	(0.44)
Total: Harold Rogers Prescription Drug Monitoring Program	$ 0.26	$ (0.70)	$ (0.44)
Decision Unit #6: Border Initiatives (Southwest and Northern)			
State and Local Assistance	0.74	-	0.74
Total, Border Initiatives (Southwest and Northern)	$ 0.74	$ -	$ 0.74
Decision Unit #7: Second Chance Act Program			
State and Local Assistance	0.49	(2.60)	(2.11)
Total: Second Chance Act Program	$ 0.49	$ (2.60)	$ (2.11)
Decision Unit #8: Byrne Criminal Justice Innovation Program			
State and Local Assistance		(0.31)	(0.31)
Total: Byrne Criminal Justice Innovation Program	$ -	$ (0.31)	$ (0.31)
Decision Unit #9: Tribal Courts Program			
Treatment	0.26	-	0.26
Total: Tribal Courts Program	$ 0.26	$ -	$ 0.26
Decision Unit #10: Indian Alcohol and Substance Abuse Program			
Prevention	0.30	-	0.30
Total: Indian Alcohol and Substance Abuse Program	$ 0.30	$ -	$ 0.30
Decision Unit #11: Edward Byrne Memorial Justice Assistance Grant Program			
State and Local Assistance	0.85	(7.56)	(6.71)
Total, Edward Byrne Memorial Justice Assistance Grant Program	$ 0.85	$ (7.56)	$ (6.71)
Decision Unit #12: Tribal Youth Program			
Prevention	0.96	(0.15)	0.81
Total: Tribal Youth Program	$ 0.96	$ (0.15)	$ 0.81
Total	$ 7.92	$ (20.09)	$ (12.17)
Methamphetamine Enforcement and Lab Cleanup Program[3/]	$ -	(10.00)	(10.00)

[1/] Transfers-in reflect FY 2014 recoveries.

[2/] Amounts reported for the Transfers-out consist of RES 2% set-aside and M&A assessments.

[3/] ONDCP requires 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. As the transfer related to the COPS program is reported in the financial statements of the OBDs, it is not included in the FY 2014 actual transfers-out total on OJP's Table of Reprogrammings and Transfers. The disclosure of the COPS information in the reprogrammings and transfers table is for presentation purposes only, and the obligations recorded for the program will be reflected in the DEA's Table of Drug Control Obligations.

Office of Justice Programs
Performance Summary Report

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U.S. Department of Justice

Office of Justice Programs

Washington, D.C. 20531

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

On the basis of the Office of Justice Program (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 January 18, 2013, we assert that the OJP system of performance reporting provides reasonable assurance that:

1. OJP uses the Grants Management System and Performance Measurement 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. Each performance measure considers the intended purpose of the National Drug Control Program activity.

Leigh Benda

Leigh Benda , Chief Financial Officer

01/16/2015

Date

U.S. Department of Justice
Office of Justice Programs
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

Performance Measures:

The Office of Justice Programs (OJP), established by the Justice Assistance Act of 1984, supports collaboration of law enforcement at all levels in building and enhancing networks across the criminal justice system to function more effectively. Within OJP's overall program structure, specific resources dedicated to support the National Drug Control Strategy are found in the: Residential Substance Abuse Treatment (RSAT) program; Drug Court program; Harold Rogers Prescription Drug Monitoring Program (PDMP); Regional Information Sharing System (RISS); Edward Byrne Memorial Justice Assistance Grant (JAG) 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 January 18, 2013, OJP is reporting on the following performance measures of the above programs for this Performance Summary Report:

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

In addition, in accordance with an agreement with the ONDCP, dated December 2, 2013, OJP is not required to report performance measures for the following programs/decision units: Enforcing Underage Drinking Laws program, Border Initiatives (Southwest and Northern), Byrne Criminal Justice Innovation programs, Tribal Courts, Indian Alcohol and Substance Abuse program, and Tribal Youth program. ONDCP stated that this agreement is in effect for the duration of the administration of these programs/decision units, unless the strategic direction of these programs is revised in the future to be more drug-related in nature.

Performance Measure 1: Number of participants in the RSAT program

Decision Unit: Residential Substance Abuse Treatment Program

Table 1: Number of Participants in the RSAT Program

CY 2011 Actual	CY 2012 Actual	CY 2013 Target	CY 2013 Actual	CY 2014 Target	CY 2014 Actual	CY 2015 Target
29,358	27,341	30,000	28,873	27,000	(will be available in May 2015)	27,000

The RSAT program, administered by the Bureau of Justice Assistance (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.

Data for this measure are reported on a calendar year (CY) basis and, as a result, 2014 data will not be available until May 2015.

The target for CY 2013 was to have 30,000 participants in the RSAT program; however, the goal was not met by 1,127 participants. There are many contributing factors for not meeting the goal, including funding level; the numbers of eligible offenders, available staff, and treatment providers; security issues; and the state's ability to provide the required 25% matching funds.

Data Validation and Verification

BJA implemented the Performance Management Tool (PMT) to support grantees' ability to identify, collect, and report performance measurement data online for activities funded under their award. Program managers obtain data from reports submitted by grantee, telephone contact, and on-site monitoring of grantee performance. 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.

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.

Data for the RSAT program are based on the calendar year. The number of offenders in the RSAT programs has slowly decreased, primarily driven by a decrease in the number of sub-grants awarded to state correctional facilities, local jails, and reductions in RSAT funding. In CY 2013, BJA served 28,873 participants in the RSAT program.

Performance Measure 2: Graduation rate of program participants in the Drug Court Program

Decision Unit: Drug Court Program

Table 2: Graduation Rate of Program Participants in the Drug Court Program

FY 2011 Actual	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
43%	46%	48%	51%	54%	51%	51%[1]

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. Since its inception, more than 2,700[2] drug courts have been established in a number of jurisdictions throughout the country. Currently, every state, the District of Columbia, Guam, and Puerto Rico have established one or more drug courts in their jurisdiction.

[1] BJA is recommending that the FY 2015 target be revised from 54% to 51%. It is BJA's priority to emphasize implementation drug court grants that prioritize high-risk/high-need participant programs resulting in lower graduation rates closer to 50%. As well, a target of 51% falls in line with the trends of BJA's actual graduation rates over the last three years.

[2] National Association of Drug Court Professionals at http://www.nadcp.org/learn/about-nadcp.

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 (DWI), Reentry, Healing-to-Wellness (Tribal), Co-Occurring Disorders, and Veteran's Treatment among others. OJP continues to support drug courts and other problem-solving courts.

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. Twenty-nine percent of the 6.8 million people who reported to the 2012 National Crime Victimization Survey that they had been a victim of violence, believed that the perpetrator was using drugs, alcohol, or both drugs and alcohol. Further, 54 percent of jail inmates were abusing or dependent on drugs, according to Bureau of Justice Statistics (BJS) 2002 Survey of Inmates in Local Jails. Correspondingly, 53 percent of state inmates, and 45 percent of federal inmates abused or were dependent on drugs in the year before their admission to prison, according to the BJS 2004 Surveys of Inmates in State and Federal Correctional Facilities.

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 target for FY 2013 was a 48 percent graduation rate for drug court participants; the target was exceeded by three percent. In FY 2013, BJA focused training and technical assistance on evidence based policies and practices on grantees showing underperformance based on performance measures. In addition, BJA continues to prioritize funding on programs that focus on high-risk, high-need offenders, and on establishing new drug courts through implementation grants.

The target for FY 2014 was a 54 percent graduation rate for drug court participants; however, the completion rate for drug court participants missed the target by 3 percentage points. The national average graduation rate, which does not take into account variations based on risks/needs level, and program maturity, is 57 percent[3]. BJA continues to focus on solicitations and funded awards that will follow evidence-based practices and programs to focus on high-need, high-risk populations. BJA funds enhancement grants to established drug courts to enhance their operations, and implementation grants for new drug courts. The data indicates that courts that receive implementation awards generally take longer to become fully operational, have less embedded policies and procedures that follow evidence-based practices, and enrolled a higher risk/need pool of candidates when compared to drug courts that receive enhancement grants. This leads to completion rates that are higher for drug courts that receive enhancement grants and lower for drug courts that receive implementation grants. The completion rates for implementation grant drug courts influence the completion rate downward. The number of implementation grantees increased in FY 2014, when compared to FY 2013, which is one of the reasons why the FY 2014 target was not met.

[3] Huddleston, W., & Marlowe, D. (2011), "Painting the current picture: A national report on drug courts and other problem-solving court programs in the United States." Alexandria, VA*: National Association of Drug Court Professionals, National Drug Court Institute.*

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. Program managers obtain data from reports submitted by grantee, telephone contact, and on-site monitoring of grantee performance. Grantees report data in the PMT and create a report, which is uploaded to GMS, and reviewed by BJA program managers.

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 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 2011 Actual	CY 2012 Actual	CY 2013 Target	CY 2013 Actual	CY 2014 Target	CY 2014 Actual	CY 2015 Target
291,618	733,783	345,000	3,401,951	4,151,548[4]	(will be available in May 2015	3,776,750 [4]

Table 4: Total number of interstate unsolicited reports produced

CY 2011 Actual	CY 2012 Actual	CY 2013 Target	CY 2013 Actual	CY 2014 Target	CY 2014 Actual	CY 2015 Target
979	413	620	2,821	1,890	(will be available in May 2015)	1,890

The Harold Rogers' Prescription Drug Monitoring Program, 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[5] 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

4 The CY FY 2014 target has been revised from 2,399,000 in the FY 2013 Annual Report to 4,151,548. The targets are based on quarterly averages over the past 2 years of data collection. The CY 2015 target is slightly lower than the CY 2014 target to account for closing state awards and new local PDMP awards.

5 The Federal Controlled Substance Act, which established five schedules of controlled substances, to be known as schedules I, II, III, IV, and V. Schedules are lists of controlled substances which identify how the substances on each list can be prescribed, dispensed or administered. A substance is placed on a particular schedule after consideration of several factors, including the substance's accepted medical usage in the United States and potential for causing psychological or physical dependence.

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.

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. Unsolicited reports pose a greater challenge, as each state has different laws on whether or not unsolicited reports can be generated. The target of solicited reports for CY 2013 was greatly exceeded by over 3 million reports. This measure is greatly impacted by varying laws and policies pertaining to solicited reports in each state. Additionally, it is 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 reports.

The target for unsolicited reports for CY 2013 also exceeded the target by 2,201 reports. This measure is greatly impacted by varying laws and policies pertaining to unsolicited reports in each state. Some states do not allow unsolicited reporting. As with solicited reports, it is 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 reports.

Data for this measure are reported on a calendar year basis and, as a result, 2014 data will not be available until May 2015.

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. Program managers obtain data from reports submitted by the grantee, telephone contact, and on-site monitoring of grantee performance. Grantees report data in the PMT and create a report, which is uploaded to GMS, and reviewed by BJA program managers.

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 System

Table 5: Percent increase in RISS inquires

FY 2012 Actual	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
16%	7%	10%	11%	10%

* Note: Data are not available for years prior to FY 2012

The Regional Information Sharing System (RISS) program, administered by BJA, provides services and resources that directly impact law enforcement's ability to successfully resolve criminal investigations and prosecute offenders, while providing the critical officer safety event deconfliction[6] necessary to keep the men and women of our law enforcement community safe. RISS supports an all-crimes approach, so not all inquiries to RISS are related to narcotics investigation; however, RISS's resources, systems, and investigative support services do support narcotics investigations based on requests for service and inquiries from the field. Numerous narcotics investigators benefit from RISS's intelligence systems, investigative resources, officer safety deconfliction, and support services. Law enforcement officers utilize all aspects of RISS's services to assist in case resolution, including analytical products, equipment loans, confidential funds, access to intelligence and investigative databases, officer safety tools, publications, and training.

In FY 2014, the total number of inquiries increased by 11%. The percent increase of RISS inquiries includes inquiries made by authorized users to a variety of RISS resources, including the RISS Criminal Intelligence Databases (RISSIntel), the RISS search capability, as well as a number of other investigative resources, such as the RISS Property and Recovery Tracking System (formerly known as the RISS Pawnshop Database), the Master Telephone Index, and the Pseudoephedrine Violator database. The number of RISS inquiries by users is impacted by the types of crimes under investigation; the complexities of those crimes; regional changes and needs; and a variety of other factors.

Although the RISS Program received level funding from FY 2013 to FY 2014, the RISS Centers continued to work at a reduced services level. Many of the Centers have not replaced staff, reduced or eliminated some services, but continue to respond to the requests made by their membership. The members do understand that some of their requests may take a longer response due to the reduced staffing. The demand for services have not reduced and additional intelligence data sources have come online bringing the number of intelligence databases available in the federated search to 37 with additional agencies' databases scheduled for connection in 2015. In addition, RISS is playing a key role in the collaboration effort to interface the deconfliction systems nationwide.

[6] Comprehensive and nationwide deconfliction system that is accessible on a 24/7/365 basis and available to all law enforcement agencies. Officers are able to enter event data on a 24/7 basis, but do not have the ability to see other officers' entries into the system.

Data Validation and Verification

Data for the RISS program are not reported in the PMT. The six RISS centers and the RISS Office of Information Technology (OIT) report their performance information to the Institute for Intergovernmental Research (IIR), the administrative support grantee for the RISS program. IIR aggregates the data to develop the RISS quarterly report, which is submitted to BJA through GMS, as part of IIR's reporting requirements for the grant. At the end of the fiscal year, performance data for the RISS are provided in quarterly reports via GMS by the administrative grantee 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 RISS OIT for grantee performance. Data are validated and verified through a review of grantee support documentation obtained by program managers.

Performance Measure 5: Completion Rate for Individuals Participating in Drug-Related JAG Programs

Decision Unit: Edward Byrne Memorial Justice Assistance Grant Program

Table 6: Completion rate for individuals participating in drug-related JAG programs

FY 2013 Target	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
20%	59%	25%	62%	57%

* Note: Data are not available for years prior to FY 2013

The Edward Byrne Memorial Justice Assistance Grant (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 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 federal funded programs help to provide care and treatment for those who are addicted. In

providing treatment for those who are addicted, this measure also addresses the original intent of the JAG program by using an innovative treatment approach to prevent and reduce crime.

The targets for FY 2013 and FY 2014 were exceeded by 39 and 37 percentage points respectively. The data show a steady completion rate over the time period and a similar completion rate for those in drug court programs versus those in treatment programs.

The target for FY 2015 drug-related JAG programs is 57%. The drug-related JAG programs measure is constructed of completion rates from JAG funded drug court programs, which is made up approximately 60% of 2014 JAG drug-related funding, and JAG funded treatment programs, which accounted for approximately 40% of 2014 JAG drug-related funding. JAG funded drug treatment programs and JAG funded drug courts individually had the same success rate of 62% in 2014. Since these success rates are the same and the majority of this funding is focused on drug courts, the new target is constructed considering the national average graduation rate for drug courts; the 2013, and 2014 actual graduation rates from the drug-related JAG programs as a whole. Note that the JAG funding has no requirements for the nature of these programs, so the participants served may be low-risk/low-needs and therefor more likely to succeed as compared to programs that focus on high-risk/high-needs populations. This is likely the reason why the actual graduation rates for the drug-related JAG programs over the last two years have been higher than the actual graduation rates for the BJA funded drug court programs.

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. Program managers obtain data from reports submitted by grantee, telephone contact, and on-site monitoring of grantee performance. Grantees report data in the PMT and create a report, which is uploaded to GMS. Program managers review the reports.

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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 2013 Target	FY 2013 Actual	FY 2014 Target	FY 2014 Actual	FY 2015 Target
7,120	8,253	7,830	7,047	9,984

* Note: Data are not available for years prior to FY 2013

The Second Chance Act 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 $165 million in 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 successful 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 grant programs are used. The first program is the Targeting Offenders with Co-Occurring Substance Abuse and Mental Health Program. This SCA grant program provides funding to state and local government agencies and federally recognized Indian tribes to implement or expand both pre- and post-release treatment programs for individuals with co-occurring substance abuse and mental health disorders. The second program is the Family-Based Prisoner Substance Abuse Treatment Program. This grant program is designed to implement or expand 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 also provide 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.

The total number of participants in SCA funded programs is a measure of the grant program's goal of helping ex-offenders successfully reenter the community following criminal justice system involvement, by addressing their substance abuse challenges. The total number of participants' measure demonstrates how many ex-offenders have participated in substance abuse-focused reentry services.

For FY 2013, many of the programs had high participation and enrollment rates meaning that they had high utilization and effectively reached their target populations. When compared to FY 2014, the number of operational programs was higher. These factors accounted for a high number of new participants.

For FY 2014, there were many new grantees that marked that they were not operational when the data was collected. Also, the number of grantees has decreased when compared to previous years due to a decrease in appropriations. SCA family-based program grantees dropped by half, and co-occurring program grantees dropped by 10 percent, which contributed to not meeting the target.

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. Program managers obtain data from reports submitted by grantee, telephone contact, and on-site monitoring of grantee performance. Grantees report data in the PMT and create a report, which is uploaded to GMS, and reviewed by BJA program managers.

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.

OFFICES OF THE
UNITED STATES ATTORNEYS

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Office of the Inspector General's Independent Report on 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, 2014. The EOUSA's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the EOUSA prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Offices of the United States Attorneys
Detailed Accounting Submission

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U.S. Department of Justice

Executive Office for United States Attorneys

Resource Management and Planning Staff

Suite 2200, Bicentennial Building
600 E Street, NW
Washington, DC 20530

(202) 252-5600
FAX (202) 252-5601

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 2014.

4. The United States Attorneys did not have any ONDCP Fund Control Notices issued in FY 2014.

Paul W. Suddes
Chief Financial Officer

January 16, 2015
Date

U.S. Department of Justice
United States Attorneys
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	**FY 2014**
Decision Unit: Criminal	**Actual Obligations**
Prosecution	90.45
Total Criminal Decision Unit	90.45
Total Drug Control Obligations	$ 90.45
High-Intensity Drug Trafficking Area (HIDTA) Obligations	$ 0.74

U.S. Department of Justice
United States Attorneys
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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 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 drug control mission of the USAOs. 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 – All financial information for the United States Attorneys is derived from Department of Justice's (DOJ's) Financial Management System 2 (FMIS2). Workload information is derived from the United States Attorneys' USA-5 Reporting System.
>
> Financial Systems – FMIS2 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 community is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2014, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated audit FY 2014 *Independent Auditors' Report on Internal Control over Financial Reporting* revealed no material weaknesses.

Disclosure 4: Reprogrammings or Transfers

There were no drug-related reprogrammings or transfers in FY 2014.

Offices of the United States Attorneys
Performance Summary Report

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U.S. Department of Justice

Executive Office for United States Attorneys

Office of the Director

Suite 2261, RFK Main Justice Building
950 Pennsylvania Avenue, NW
Washington, DC 20530

(202) 252-1000

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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' Legal Information Office Network System (LIONS), an electronic national case management system, to capture performance information accurately and LIONS 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.

Norman Wong, Deputy Director and
Counsel to the Director

1/16/15
Date

U.S. Department of Justice
United States Attorneys
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

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 2014 National Drug Control Strategy through reducing the threat, trafficking, use, and related violence of illegal drugs. The FY 2014 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' Legal Information Office Network System (LIONS). 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 2014:

U.S. Attorneys							
Selected Measures of Performance		**FY 2011 Achieved**	**FY 2012 Achieved**	**FY 2013 Achieved**	**FY 2014 Target***	**FY 2014 Achieved**	**FY 2015 Target***
»	Conviction Rate for drug related defendants	92%	92%	91%	NA	92%	NA
»	Percentage of defendants sentenced to prison	89%	90%	89%	NA	89%	NA

* The USAOs do not set conviction rate targets. Therefore the targets for FY 2014 and 2015 are not available. Actual conviction rate for FY 2015 will be presented in the FY 2015 submission.

Additional Performance Related Information:

A small selection of cases from FY 2014 is presented below and illustrates the efforts of the USAOs in prosecuting large–scale drug trafficking organizations.

District of Maryland

This successful prosecution targeted a heroin and marijuana drug trafficking organization that stretched from Mexico to Maryland. According to testimony at trial, Amir Ali Faraz of Laredo, Texas transported between one and two kilograms of white powder heroin and black tar heroin during each trip from Mexico to Maryland, solicited purchasers and distributed the heroin and marijuana in the Maryland area.

On July 7, 2014, the U.S. District Court sentenced Amir Ali Faraz to 20 years in prison, followed by 10 years of supervised release, for conspiracy to distribute heroin and marijuana, possession with intent to distribute heroin, using a phone in furtherance of drug trafficking and interstate travel to promote drug trafficking activities. Co-conspirator Ricardo Rodriguez, also of Laredo, Texas, was sentenced to 78 months in prison, followed by five years of supervised release, for conspiracy to distribute heroin and marijuana, and for using a cell phone in furtherance of drug trafficking. Faraz and Rodriguez were convicted on January 24, 2014, after a 12-day jury trial. Three additional co-conspirators pleaded guilty and received sentences ranging from 64 to 92 months.

District of Montana

On August 29, 2014, the United States District Court sentenced Robert Farrell Armstrong, also known as "Dr. Bob," to 240 months in prison, to be followed by a term of 5 years supervised release, for distributing large amounts of essentially pure methamphetamine through a network of subordinate drug traffickers from Washington State to Montana. This case resulted from Project Safe Bakken, an interagency effort by the United States Attorneys for Montana and North Dakota and the Attorneys General for Montana and North Dakota, as well as a number of federal, state, local, and tribal law enforcement agencies designed to fight crime in the Bakken Region of eastern Montana and western North Dakota. The DEA, Montana Division of Criminal Investigations (MDCI), Sidney Police Department, Sweet Grass Sheriff's Department, Montana Highway Patrol, and the United States Border Patrol participated in the investigation of Armstrong and his accomplices as part of "Operation Oil Patch Kids." As of August 29, 2014, the investigation resulted in the convictions of 19 individuals for federal crimes related to Armstrong's drug trafficking organization.

District of North Dakota

OCDETF investigation “Operation Stolen Youth” culminated in the successful prosecution of 15 defendants for distributing deadly analogue controlled substances in the Grand Forks area. In June 2012, two teenagers died from overdoses caused by these substances. The investigation revealed that several young adults in the Grand Forks area distributed various analogue substances acquired from an internet based company near Houston, Texas named Motion Resources. This company imported these substances from overseas and distributed them across the United States. Charles William Carlton, 29, of Katy, Texas, was identified as the leader and

was sentenced to serve 20 years and 6 months in prison for his role in the conspiracy. Carlton was also ordered to forfeit $385,000 in proceeds related to Motion Resources. The sentences for the other defendants ranged from probation to 20 years imprisonment.

Southern District of Texas

The U.S. District Court sentenced Rafael Cardenas Vela, a one-time Gulf Cartel plaza boss and the nephew of the gang's former leader, to 20 years in prison on November 17, 2014 in Brownsville, Texas. Cardenas Vela must pay a $1 million fine and forfeit $5 million and property he has in Brownsville. Cardenas Vela had previously pleaded guilty to conspiring to possess with intent to distribute more than five kilograms of cocaine and more than 1,000 kilograms of marijuana. He was one of several Gulf Cartel plaza bosses arrested in the Rio Grande Valley in the fall of 2011 as the gang's upper echelons tried to slip across the border to escape internal conflict in Mexico. Agents arrested Cardenas Vela in October 2011 in Port Isabel. He later testified against childhood-friend-turned rival, Juan Roberto Rincon, in Rincon's 2012 trial.

District of Vermont

On October 31, 2014, Joshua Rose, 21, of New York, was sentenced by the U.S. District Court to seventy-five months imprisonment on his guilty plea to a charge of conspiracy to distribute 100 grams or more of heroin. According to court documents, Rose trafficked 400 to 700 grams of heroin from New York City to Rutland, New York during 2012. On September 4, 2012, Rose was arrested by the New York Police Department with 110 grams of heroin bound for Rutland. For the next six months, Devon Cruz, 29, and Charles Hercules, 23, both of New York, who had been assisting Rose, continued the heroin trafficking operation. The three New York men sold the heroin in Rutland primarily through several heroin-addicted local residents.

On August 29, 2012, approximately one week before Rose's arrest, David C. Blanchard III, of Rutland, died from an overdose of the heroin distributed by Rose and his associates. All of the defendants entered guilty pleas to the conspiracy charge, except Phillips, who pled guilty to aiding and abetting Rose's possession with intent to distribute heroin. The sentences for the co-conspirators ranged from 37 to 69 months.

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 relied upon 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 is a major, ongoing initiative, that not only will enhance the success of the LIONS implementation effort, but also will result in more reliable data which is used for a wide variety of internal management awareness and accountability, as well as provide additional training 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 and to be prepared for LIONS.

Established in 1995, the Data Analysis Staff is the primary source of statistical information and analysis for EOUSA. This caseload data was extracted from LIONS. 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.

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ORGANIZED CRIME DRUG ENFORCEMENT TASK FORCES PROGRAM

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Office of the Inspector General's Independent Report on 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, 2014. The OCDETF's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the OCDETF prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

Organized Crime Drug Enforcement
Task Forces Program
Detailed Accounting Submission

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U.S. Department of Justice

Executive Office for Organized Crime Drug Enforcement Task Forces

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Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 2014.

5. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2014.

Peter Maxey, Budget Director

January 16, 2015
Date

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, 2014

Dollars in Millions

		Total FY 2014 Actual Obligations
Drug Obligations by Decision Unit and Function		
Investigations:		
Drug Enforcement Administration (DEA)	$	195.95
Federal Bureau of Investigation (FBI)	$	135.85
U.S. Marshals Service (USMS)	$	8.60
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	$	11.30
OCDETF Fusion Center (OFC)	$	10.69
International Organized Crime (IOC-2)	$	1.04
TOTAL INVESTIGATIVE DECISION UNIT	**$**	**363.43**
Prosecutions:		
U.S. Attorneys (USAs)	$	146.90
Criminal Division (CRM)	$	2.13
EXO Threat Response Unit (TRU)	$	0.72
TOTAL PROSECUTORIAL DECISION UNIT	**$**	**149.75**
Total Drug Control Obligations	$	513.18

U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces Program
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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 January 18, 2013. 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. 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 2014, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2014 *Independent Auditors' Report on Internal Control over Financial Reporting* revealed no material weaknesses.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers in FY 2014.

Organized Crime Drug Enforcement
Task Forces Program
Performance Summary Report

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U.S. Department of Justice

Executive Office for Organized Crime Drug Enforcement Task Forces

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Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 2014.

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, Budget Director

January 16, 2015
Date

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, 2014

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

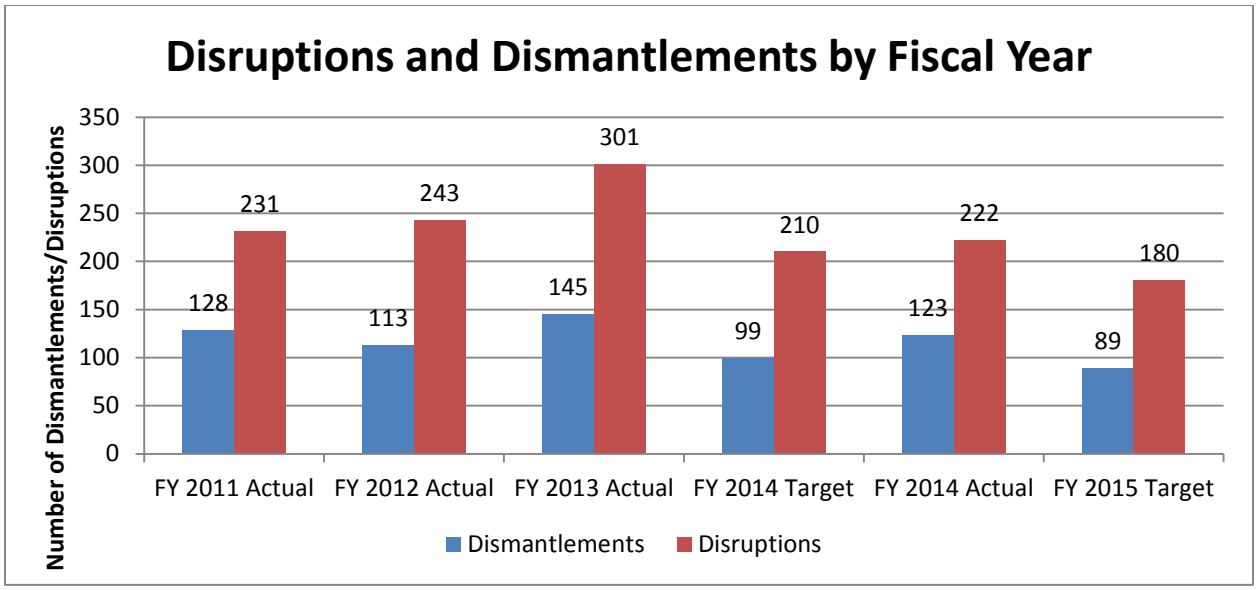
The disruption and dismantlement of a drug organization is a very complex operation that begins with investigative and intelligence activities by federal agents and culminates in federal prosecution of the parties involved. Therefore, the Office of National Drug Control Policy (ONDCP) agreed to the OCDETF 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 2011 Actual	**FY 2012 Actual**	**FY 2013 Actual**	**FY 2014 Target***	**FY 2014 Actual**	**FY 2015 Target**
Dismantlements	128	113	145†	99	123‡	89
Disruptions	231§	243	301**	210	222††	180

* The FY 2014 targets in the FY 2013 Annual Report were updated after the issue of the FY 2013 OIG Report to ONDCP.
† Breakdown by agency for OCDETF is: 145 Dismantled (105 DEA and 40 FBI)
‡ Breakdown by agency for OCDETF is: 123 Dismantled (96 DEA and 30 FBI). The overlap of DEA and FBI in FY 2014 results in the reduction of three Dismantlements from the total numbers.
§ Originally, there were 230 disruptions; however, there was one additional FBI disruption counted for FY 2011 after submission of this document.
** Breakdown by agency for OCDETF is: 301 Disrupted (177 DEA and 136 FBI). The overlap of DEA and FBI in FY 2013 results in the reduction of twelve Disruptions from the total numbers.
†† Breakdown by agency for OCDETF is: 222 Disrupted (85 DEA and 146 FBI). The overlap of DEA and FBI in FY 2014 results in the reduction of nine Disruptions from the total numbers.



Despite diminished resources, OCDETF again achieved impressive results during FY 2014 in dismantling and disrupting CPOT-linked drug trafficking organizations. OCDETF dismantled 123 CPOT-linked organizations in FY 2014, exceeding its target by 24%. OCDETF disrupted 222 CPOT-linked organizations in FY 2014, exceeding its target for disruptions by 6%. 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 2015 OCDETF Dismantlements and Disruptions (D&D) target is based on the percentage of FY 2014 OCDETF D&Ds to FY 2014 Department D&Ds, and the Department's FY 2015 target. In FY 2014, OCDETF D&Ds accounted for 52% of the Department's disruptions and 59% of the Department's dismantlements. The Department's targets for FY 2015 are 350 disruptions and 150 dismantlements. Therefore, the OCDETF D&D target for FY 2015 is 180 disruptions (or 52% of the Department's disruptions); and 89 dismantlements (or 59% of the Department's 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

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Office of the Inspector General's Independent Report on 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, 2014. The USMS's management is responsible for the Detailed Accounting Submission and the Performance Summary Report.

Our review was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. An attestation review is substantially less in scope than an examination, the objective of which would be the expression of an opinion on the ONDCP Detailed Accounting Submission and the Performance Summary Report. Accordingly, we do not express such an opinion.

Management of the USMS prepared 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 January 18, 2013, and as otherwise agreed to with the ONDCP.

Based on our review, nothing came to our attention that caused us to believe that the Detailed Accounting Submission and the Performance Summary Report for the fiscal year ended September 30, 2014, are not presented, in all material respects, in conformity with the ONDCP's Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013, 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.

Mark L. Hayes, CPA, CFE
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice

January 16, 2015

United States Marshals Service
Detailed Accounting Submission

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U.S. Department of Justice

United States Marshals Service

Financial Services Division

Washington, DC 20530-1000

Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, 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 2014.

4. The USMS did not have any ONDCP Fund Control Notices issued in FY 2014.

Holley O'Brien
Chief Financial Officer

1/16/2015
Date

U.S. Department of Justice
United States Marshals Service
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2014
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	FY 2014 Actual Obligations
Decision Unit #1: Fugitive Apprehension	
International	$ 1.23
Investigations	$ 121.86
Total Fugitive Apprehension	$ 123.09
Decision Unit #2: Judicial and Courthouse Security	
State and Local Assistance	$ 74.15
Total Judicial and Courthouse Security	$ 74.15
Decision Unit #3: Prisoner Security and Transportation	
State and Local Assistance	$ 40.23
Total Prisoner Security and Transportation	$ 40.23
Decision Unit #4: Detention Services	
Corrections	$ 506.69
Total Detention Services	$ 506.69
Total Drug Control Obligations: USMS	**$ 744.16**

U.S. Department of Justice
United States Marshals Service
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2014

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 and Courthouse Security, & Prisoner Security and Transportation, are calculated using drug-related workload ratios applied to the Salaries and 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, and state and local warrants such as narcotics possession, manufacturing, and distribution. To calculate the drug-related workload percentage for this decision unit, the USMS takes the drug-related warrants cleared and divides that number by the total number of warrants cleared. For the Judicial and Courthouse Security, & Prisoner Security and 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 percentage for these two decision units, the USMS takes the primary drug-related offenses in custody and divides that number 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 obligations 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 for 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 methodology applied is consistent with prior years and there were no modifications.

Disclosure 3: Material Weaknesses or Other Findings

The USMS received an unmodified opinion (clean audit) with no reported material weaknesses or significant deficiencies in internal control over financial reporting, as well as no instances of non-compliance or other matters.

Disclosure 4: Reprogrammings and Transfers

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

United States Marshals Service
Performance Summary Report

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U.S. Department of Justice

United States Marshals Service

Financial Services Division

Washington, DC 20530-1000

Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2014

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 January 18, 2013, we assert that the USMS system of performance reporting provides reasonable assurance that:

1. The USMS used the Justice Detainee Information System (JDIS) to capture performance information accurately and this system was properly applied to generate the performance data.

2. The USMS met the reported performance targets for FY 2014.

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

1/16/2015
Date

U.S. Department of Justice
United States Marshals Service
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2014

The USMS did not have drug-related targets for FY 2014 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
2011 Actual	34.0%	136,832	46,471
2012 Actual	33.5%	138,028	46,200
2013 Actual	33.7%	130,368	43,920
2014 Actual	33.2%	127,797	42,483
2015 Estimate	33.6%		

For FY 2015, the USMS estimates 33.6% 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 10/22-10/23/2014.

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 and Courthouse Security decision unit, and the portion of these activities respondent to drug-related offenders supports the National Drug Control Strategy. The Prisoner Security and 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 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
2011 Actual	18.0%	130,196	23,384
2012 Actual	16.5%	133,658	22,003
2013 Actual	15.2%	141,016	21,473
2014 Actual	15.7%	118,147	18,595
2015 Estimate	16.3%		

For FY 2015, the USMS estimates 16.3% 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.[1]

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 services. 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 USMS can

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 difference between the 2014 Target and Actual can be attributed to the lower per diem rate(s) paid to house prisoners in private detention space and IGA facilities. To regulate the average daily rate, the USMS negotiates rates with private facilities; limits the frequency of IGA adjustments; and maintains economies of scale through partnered contracting to achieve the best cost to the Government.

Fiscal Year	$ Per Day
FY 2011 Actual	$72.88
FY 2012 Actual	$74.21
FY 2013 Actual	$74.63
FY 2014 Target	$76.45
FY 2014 Actual	$76.24
FY 2015 Target	$77.37

The FY 2015 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.[2]

[2] JDIS data reports were generated in October, 2014.

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Office of the Inspector General
U.S. Department of Justice
www.justice.gov/oig