



REVIEWS OF THE ANNUAL ACCOUNTING OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2013

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

Report 14-07
January 2014

REVIEWS OF THE ANNUAL ACCOUNTING OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2013

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, 2013. 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 \$7.5 billion of drug control obligations and 19 related performance measures for fiscal year 2013.

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 2013**

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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

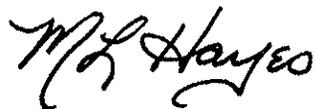
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information, of the U.S. Department of Justice's Assets Forfeiture Fund (AFF) for the fiscal year ended September 30, 2013. 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, 2013, 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive, flowing style.

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

January 14, 2014

**Assets Forfeiture Fund
Detailed Accounting Submission**

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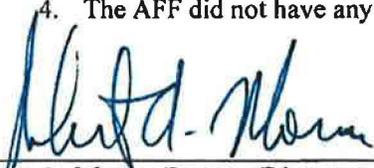
U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N St., N.E., Suite 5W.511
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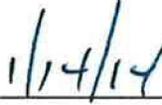
**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 2013.
4. The AFF did not have any ONDCP Fund Control Notices issued in FY 2013.



Robert A. Marca, Deputy Director,
AFMS



Date

U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2013
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:		FY 2013
Decision Unit #1: Asset Forfeiture		Actual Obligations
	Investigations	163.80
	State and Local Assistance	70.80
Total Asset Forfeiture		\$ 234.60
Total Drug Control Obligations		\$ 234.60

**U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

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 AFF monies, commonly referred to as Joint Law Enforcement program operations expenses. All AFF 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 Cost Leading to Seizure, Awards Based on Forfeiture, Contract 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.

Contract 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

Although no material weaknesses were noted in the AFF/Seized Asset Deposit Fund FY 2013 *Independent Auditors' Report on Internal Controls over Financial Reporting*, a significant deficiency was reported. The significant deficiency related to improvements needed in the analysis of accounting data, revenue recognition, and review of journal vouchers. This finding, while not a material weakness, has an undetermined impact on the presentation of drug-related obligations.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers that affected drug-related budgetary resources. DEA and OCDETF are provided an AFF allocation via a reimbursable agreement.

**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

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**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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. AFF uses Unified Financial Management System to capture performance information accurately and Unified Financial management System was properly applied to generate the performance data.
2. The FY 2013 audit opinion for the Assets Forfeiture Fund (AFF)/Seized Asset Deposit Fund (SADF) Financial Statements has not been released as of the time of this submission therefore we cannot report on the applicable performance target.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. 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.

Robert A. Marca, Deputy Director,
AFMS

Date

**U.S. Department of Justice
Assets Forfeiture Fund
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

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 2010	FY 2011	FY 2012	FY 2013		FY 2014
	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 statement 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

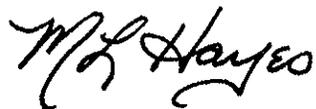
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information, of the U.S. Department of Justice's Criminal Division (CRM) for the fiscal year ended September 30, 2013. 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, 2013, 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive style with a large, stylized "M" and "H".

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

January 14, 2014

**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, 2013**

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 2013.
4. CRM did not have any ONDCP Fund Control Notices issued in FY 2013.

Karl J. Maschino, Executive Officer

Date

U.S. Department of Justice
Criminal Division
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2013
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	FY 2013
Decision Unit: Enforcing Federal Criminal Laws	Actual Obligations
Prosecution	\$ 39.63
Total Enforcing Federal Criminal Laws	\$ 39.63
Total Drug Control Obligations	\$ 39.63

**U.S. Department of Justice
Criminal Division
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

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 Narcotic and Dangerous Drug Section (NDDS). The NDDS support reducing the supply of illegal drugs in the United States by investigating and prosecuting priority national and international drug trafficking and narcoterrorists groups and by providing sound legal, strategic, and policy guidance in support of that goal. The NDDS resources are 100 percent dedicated to addressing drug uses and its consequences.

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 2013, the Division's drug resources as a percent of its overall actual obligations were 24.19%.

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 2013, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The DOJ's consolidated FY 2013 *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

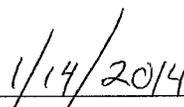
Washington, D.C. 20530

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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) to capture performance information accurately and ACTS was properly applied to generate the performance data.
2. Explanations offered for failing to meet a performance target and for any recommendations concerning plans and schedules for meeting future targets, or for revising or eliminating performance targets is reasonable.
3. The methodology described to establish performance targets for the current year is reasonable given past performance and available resources.
4. 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.


Karl J. Maschino, Executive Officer


Date

**U.S. Department of Justice
Criminal Division
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

Performance Measure: Drug-Related Investigative Matters and Cases Closed (NDDS)

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 drug-related investigative matters and cases closed which is a measure of the work and successes achieved by NDDS during a fiscal year.

Drug-Related Investigative Matters and Cases Closed (NDDS)					
FY 2010 Actual^{1/}	FY 2011 Actual	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Target^{2/}
126	40	40	40	35	N/A

1/ The marked increase in FY 2010 totals was due to compliance with a directive from the Division’s Assistant Attorney General to closely review pending cases and close out those cases which show no progress in moving towards an indictment and trial.

2/ In FY 2014, the Division has replaced this measure (Drug-Related Investigative Matters and Cases Closed) with a new measure: *Number of new drug-related investigatory matters and cases* (FY14 Target: 55). In addition, the Division has added three new measures: *Number of OCDETF Title III wiretaps reviewed* (FY14 Target: 2,568); *Number of drug-related Mutual Legal Assistance Treaties (MLAT) requests closed* (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); *Number of drug-related extradition requests closed* (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). The FY 2014 Targets were determined by the program managers and are based on historical trends and anticipated workload.

Though NDDS did not meet its FY 2013 target of closing 40 drug-related investigative matters and cases¹, it did have many successes in investigating and prosecuting narcotic cases. The following are examples of those successes:

- As part of OCDETF Operation Day of Reckoning, NDDS recorded three major successes against the leadership of the violent Mexican Los Zetas and the Gulf Cartels in FY 2013.
 - On January 31, 2013, a plea was entered by Enrique Rejon-Aguilar to one count of conspiracy to distribute 5 kilograms or more of cocaine and 1,000 kilograms or more of marijuana for importation into the United States. Rejon-Aguilar was one of the founding members of Los Zetas, the former armed wing of the Gulf Cartel, and is considered the highest-ranking Zeta ever to be extradited and prosecuted in the U.S.
 - On February 26, 2013, a jury found Aurelio Cano-Flores guilty on one count of conspiracy to distribute 5 kilograms or more of cocaine and 1,000 kilograms or more of marijuana for importation into the United States. Cano-Flores, a former

¹ Over the past two years, NDDS focused on growing its investigative case load, and in particular, taking on larger, more significant proactive investigations, which take longer to investigate and prosecute, thus increasing the Section’s workload, but reducing the number of cases its attorneys could close.

Mexican police officer, was a plaza boss for the Gulf Cartel in Los Guerra, Tamaulipas, Mexico and was responsible for importing cocaine and marijuana into the United States, and considered the highest ranking Gulf Cartel defendant to be convicted at trial in the U.S. over the past 15 years.

- On March 1, 2013, Gilberto Lerma-Plata, a former Mexican state police commander, entered a plea of guilty to one count of conspiracy to distribute 1,000 kilograms or more of marijuana for importation into the United States.
- On February 15, 2011, ICE Special Agents (S/A) Jaime Zapata and Victor Avila were attacked by eight gunmen while on assignment in Mexico. During this attack, S/A Zapata suffered a fatal gunshot wound, and S/A Avila was wounded. The Criminal Division's NDDS immediately joined the DOJ prosecution team assigned to the OCDETF Operation Fallen Hero task force that was created the day after the shooting to investigate this tragic crime. The investigation quickly focused on several members of the Los Zetas Cartel in the San Luis Potosi area of Mexico, and on February 23, 2011, Mexican authorities arrested Julian Zapata Espinoza, Ruben Dario Vengas Rivera, Jose Ismael Nava Villagran, and Francisco Carbajal Flores. The prosecution team subsequently indicted the defendants under seal in the District of Columbia on April 19, 2011. After being surrendered to the United States, three defendants eventually pled guilty to one count of murder of an officer or employee of the United States and one count of attempted murder of an officer or employee of the United States, and the fourth defendant plead to being a member of a RICO conspiracy. On May 23, 2013, the leader of this group, Zapata Espinoza, was the last defendant to plead guilty, after which DOJ unsealed those indictments and guilty pleas as to all of the defendants and issued a press release summarizing the success of the investigation.
- NDDS brought 25 indictments and 49 new investigatory matters. All of these numbers have shown a significant increase from FY 2012 and it is expected that this upward trend will continue in 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, Sections Chiefs/Office Directors or their designee are required to send an email to the Executive Officer confirming that their Section/Office's ACTS performance data are valid.

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**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, 2013. 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, 2013, 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive, flowing style.

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

January 14, 2014

**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, 2013**

On the basis of the Drug Enforcement Administration's 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 Drug Enforcement Administration's 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 Drug Enforcement Administration's accounting system of record for these budget decision units.
2. The drug methodology used by the Drug Enforcement Administration 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 2013.
5. Drug Enforcement Administration did not have any ONDCP Fund Control Notices issued in FY 2013.

Frank M. Kalder, Chief Financial Officer

Date

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2013
(Dollars in Millions)**

	FY 2013 Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit #1: Diversion Control Fee Account	
Intelligence	\$ 7.79
Investigations	300.09
Prevention	0.01
Total Diversion Control Fee Account	\$ 307.89
Decision Unit #2: Domestic Enforcement	
Intelligence	\$ 150.14
Investigations	1,414.85
Prevention	1.74
Total Domestic Enforcement	\$ 1,566.73
Decision Unit #3: International Enforcement	
Intelligence	\$ 23.40
International	376.98
Total International Enforcement	\$ 400.38
Decision Unit #4: State and Local Assistance	
State and Local Assistance	\$ 15.59
Total State and Local Assistance	\$ 15.59
Total Drug Control Obligations	\$ 2,290.59
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$ 15.19

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

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 S&E account. Although not appropriated funding, the DCFA as authorized by Congress is subject to all rules and limitations associated with Appropriations Law.

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

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

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

The DEA Budget Decision Unit	Allocation	ONDCP Function
Diversion Control Fee Account	97.47%	Investigations
	2.53%	Intelligence
	0.00%	Prevention
Domestic Enforcement	90.31%	Investigations
	9.58%	Intelligence
	0.11%	Prevention
International Enforcement	94.16%	International
	5.84%	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 2013, including Salaries & Expenses (S&E) and DCFA appropriations, was 8,188 through pay period 19, ending October 5, 2013.

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 reporting drug enforcement resources has not been modified from the method approved in FY 2005. The DEA uses current MCA data to allocate FY 2013 obligations from four decision units to ONDCP’s drug functions.

Disclosure 3: Material Weaknesses and Other Findings

For FY 2013, the DEA was included in the Department of Justice (DOJ) consolidated financial statement audit and did not receive a separate financial statement audit. The DOJ’s consolidated FY 2013 *Independent Auditors’ Report on Internal Control over Financial Reporting* revealed no material weaknesses.

In accordance with the FY 2013 OMB Circular A-123 testing, a reportable condition in the area of sensitive payments related to the transit subsidy program was identified. DEA has implemented a corrective action plan that will be validated for effectiveness by the end of the first quarter FY 2014. The corrective action plan is targeted for completion by March 31, 2014.

Disclosure 4: Reprogrammings and Transfers

There was no reprogramming in FY 2013.

The DEA had several transfers during FY 2013 (see the attached Table of Reprogrammings and Transfers). There were sixteen transfers into DEA's S&E account. Two transfers from DOJ's Community Oriented Policing Services program in the amount of \$12,240,844. Three transfers were from ONDCP's HIDTA program for a total of \$15,549,923. Eleven were internal transfers from DEA's expired FY 2008/FY 2009/FY 2010/FY 2011 & FY 2012 unobligated funding to DEA's S&E No-Year account for a total amount of \$96,400,506.

A total of five transfers went out: \$376,803 to Working Capital Fund; \$5,500,000 from current year S&E appropriation to the Bureau of Prisons; and three transfers out to ONDCP's HIDTA program to return funds of \$356,610.

Transfers under the Drug Resources by Function section in the Table of FY 2013 Reprogramming 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, 2013
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Transfers-in	Transfers-out	Total
Domestic Enforcement			
Intelligence	\$ 7.29	\$ (0.44)	\$ 6.85
Investigations	\$ 68.78	\$ (4.19)	\$ 64.59
Prevention	\$ 0.09	\$ (0.01)	\$ 0.08
Total Domestic Enforcement	\$ 76.16	\$ (4.64)	\$ 71.52
International Enforcement			
Intelligence	\$ 1.13	\$ (0.07)	\$ 1.06
International	\$ 18.15	\$ (1.10)	\$ 17.05
Total International Enforcement	\$ 19.28	\$ (1.17)	\$ 18.11
State and Local Assistance			
State and Local Assistance	\$ 13.20	\$ -	\$ 13.20
Total State and Local Assistance	\$ 13.20	\$ -	\$ 13.20
Total	\$ 108.64	\$ (5.81)	\$ 102.83
High-Intensity Drug Trafficking Area (HIDTA) Transfers	\$ 15.55	\$ (0.36)	\$ 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, 2013**

On the basis of the Drug Enforcement Administration's 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 Drug Enforcement Administration system of performance reporting provides reasonable assurance that:

1. Drug Enforcement Administration uses Priority Target Activity Resource Reporting System and CSA (Controlled Substances Act) Database to capture performance information accurately and Priority Target Activity Resource Reporting System and CSA Database 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. Drug Enforcement Administration 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.

Frank M. Kalder, Chief Financial Officer

1/14/14

Date

**U.S. Department of Justice
Drug Enforcement Administration
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

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

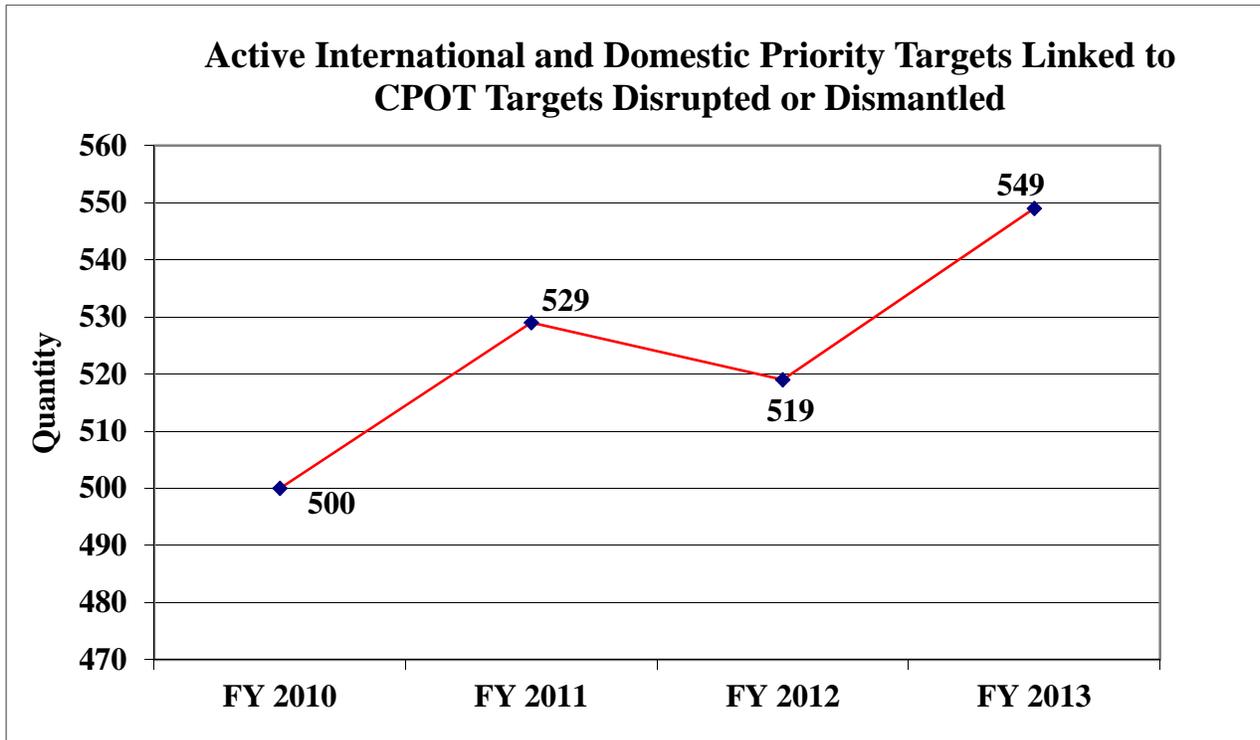
The Drug Enforcement Administration (DEA) is committed to bringing organizations involved in the growing, manufacturing, or distribution of controlled substances to the criminal and civil justice system of the U.S., or any other competent jurisdiction. To accomplish its mission, the DEA targets Priority 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 2010	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
Actual	Actual	Actual	Target	Actual	Target
500	529	519	440	549	440



As of September 30, 2013, the DEA disrupted or dismantled 549 PTOs linked to CPOT targets, which is 25 percent above its FY 2013 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 2014, 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 disruptions¹ and dismantlements². 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. Specifically, regression allows DEA to incorporate, test and evaluate a number of independent

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.

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.

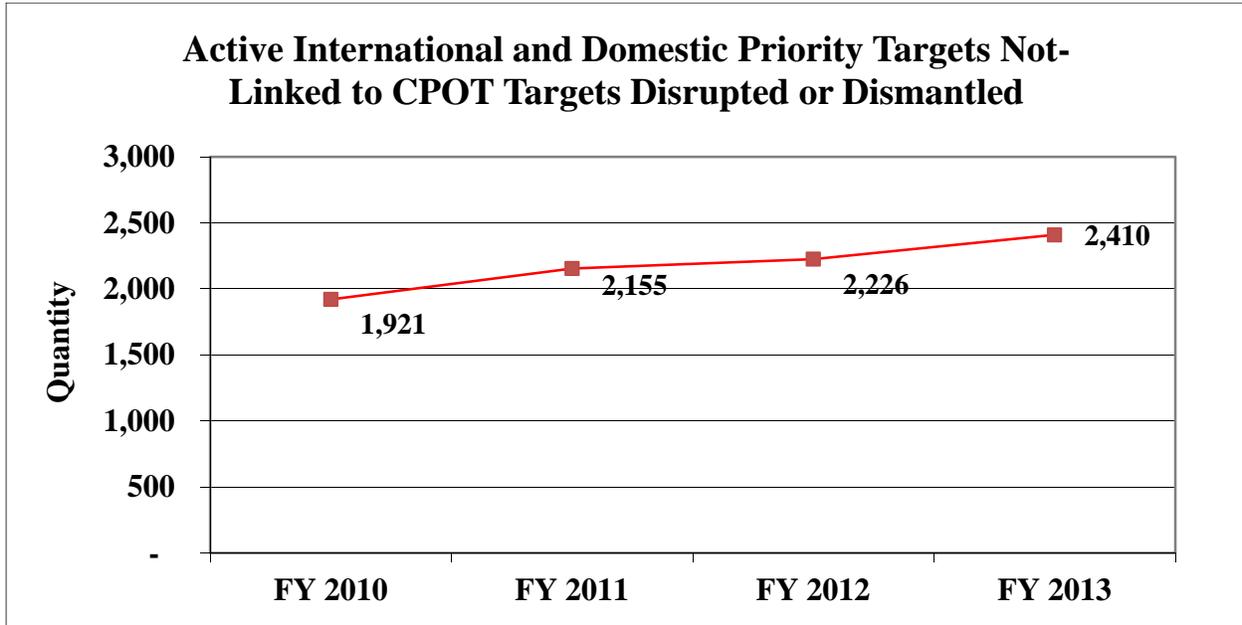
Performance Measure 2: Number of Active International and Domestic PTOs Not Linked to CPOT Targets Disrupted or Dismantled

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 2010	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
Actual	Actual	Actual	Target	Actual	Target
1,921	2,155	2,226	2,020	2,410	2,020



As of September 30, 2013, the DEA disrupted or dismantled 2,410 PTOs not linked to CPOT targets, which is 19 percent above its FY 2013 target of 2,020. For FY 2014, 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 and 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

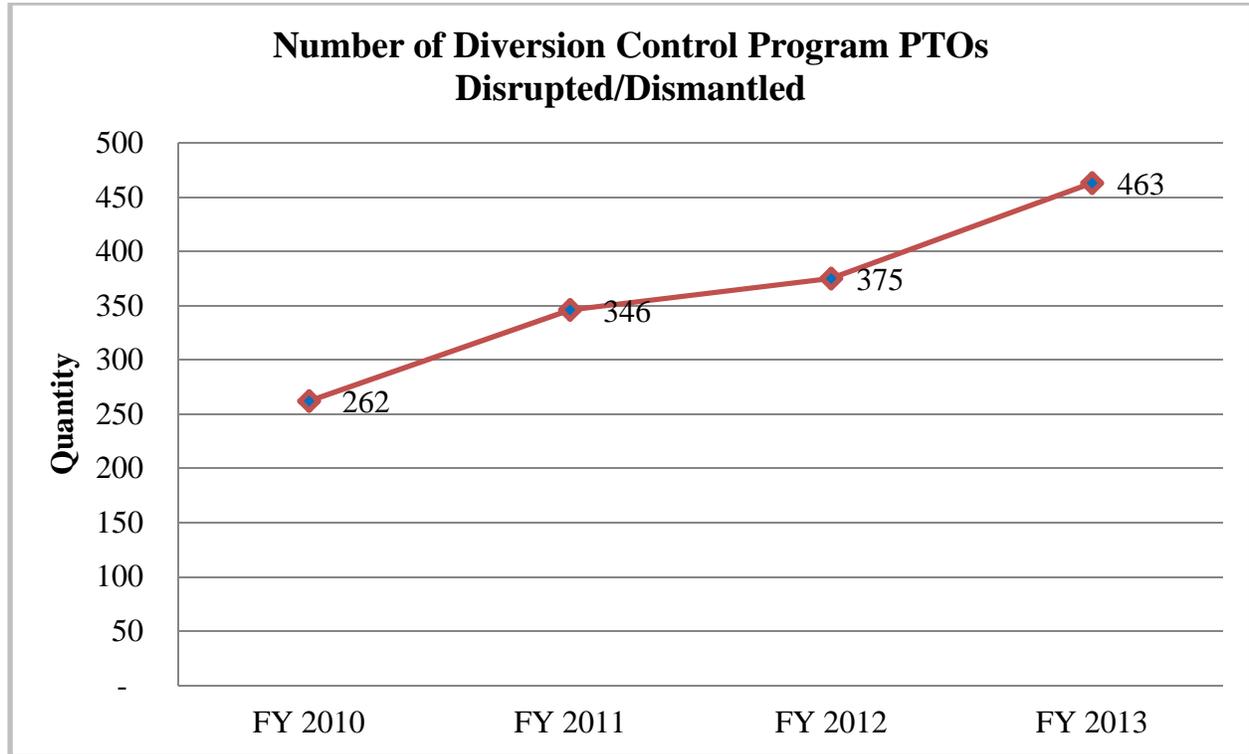
The Diversion Control Program (DCP) has been working diligently to address the growing problem of diversion and prescription drug abuse. Criminal entrepreneurs have, over the past few years, leveraged technology to advance their criminal schemes and reap huge profits while diverting millions of dosages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

was the fact that many of the laws under which investigators worked were written years prior to today's technological advances.

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

Table 3: Measure 3

FY 2010	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
Actual	Actual	Actual	Target	Actual	Target
262	346	375	350	463	350



For FY 2013, the DEA disrupted or dismantled 463 DCP PTOs linked/not linked to CPOTs, which is 32 percent above its FY 2013 target of 350. For FY 2014, 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

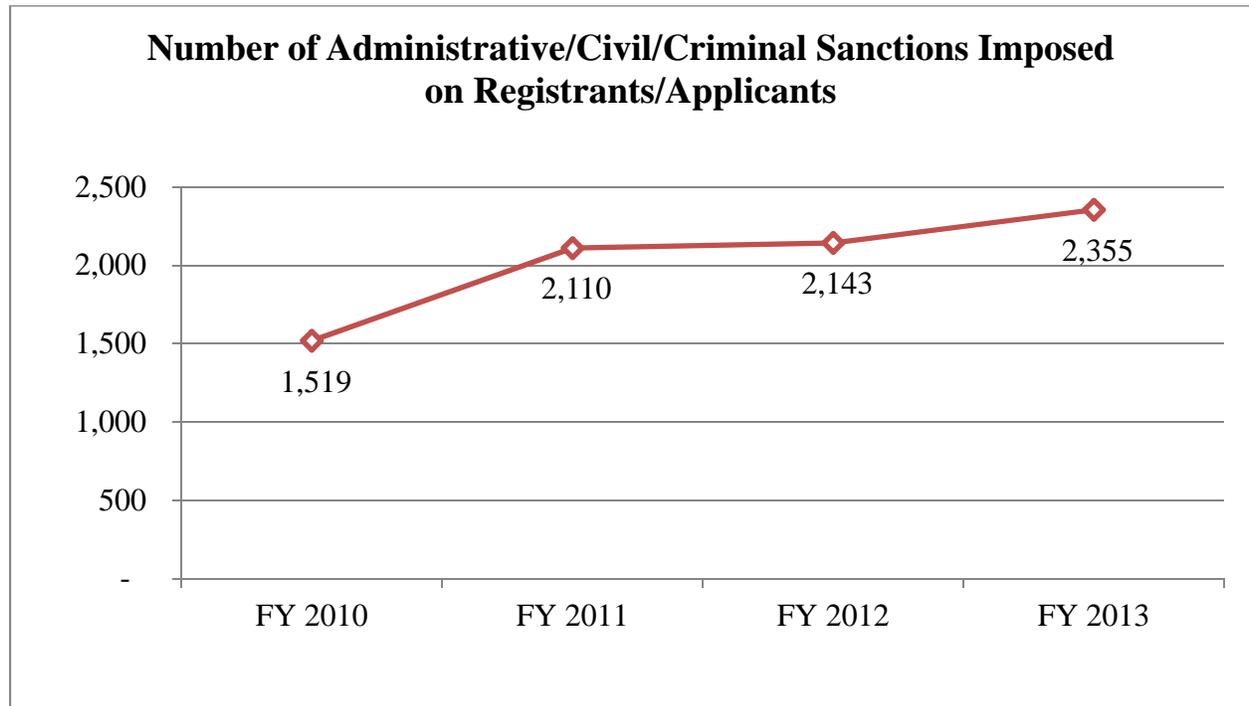
In addition to the DCP’s enforcement activities, a large component of the DCP is regulatory in nature. Specifically, DEA’s DCP is responsible for enforcing the Controlled Substances Act (CSA) and its regulations pertaining to pharmaceutical controlled substances and listed

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 2010	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
Actual	Actual	Actual	Target	Actual	Target
1,519	2,110	2,143	1,892	2,355	1,892



For FY 2013, the DCP imposed 2,355 Administrative/Civil/Criminal Sanctions on its registrants/applicants, which is 24 percent above its FY 2013 target of 1,892. When compared

with FY 2012 actual performance (2,143), DEA's FY 2013 performance represents a 10 percent increase. For FY 2014, 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.

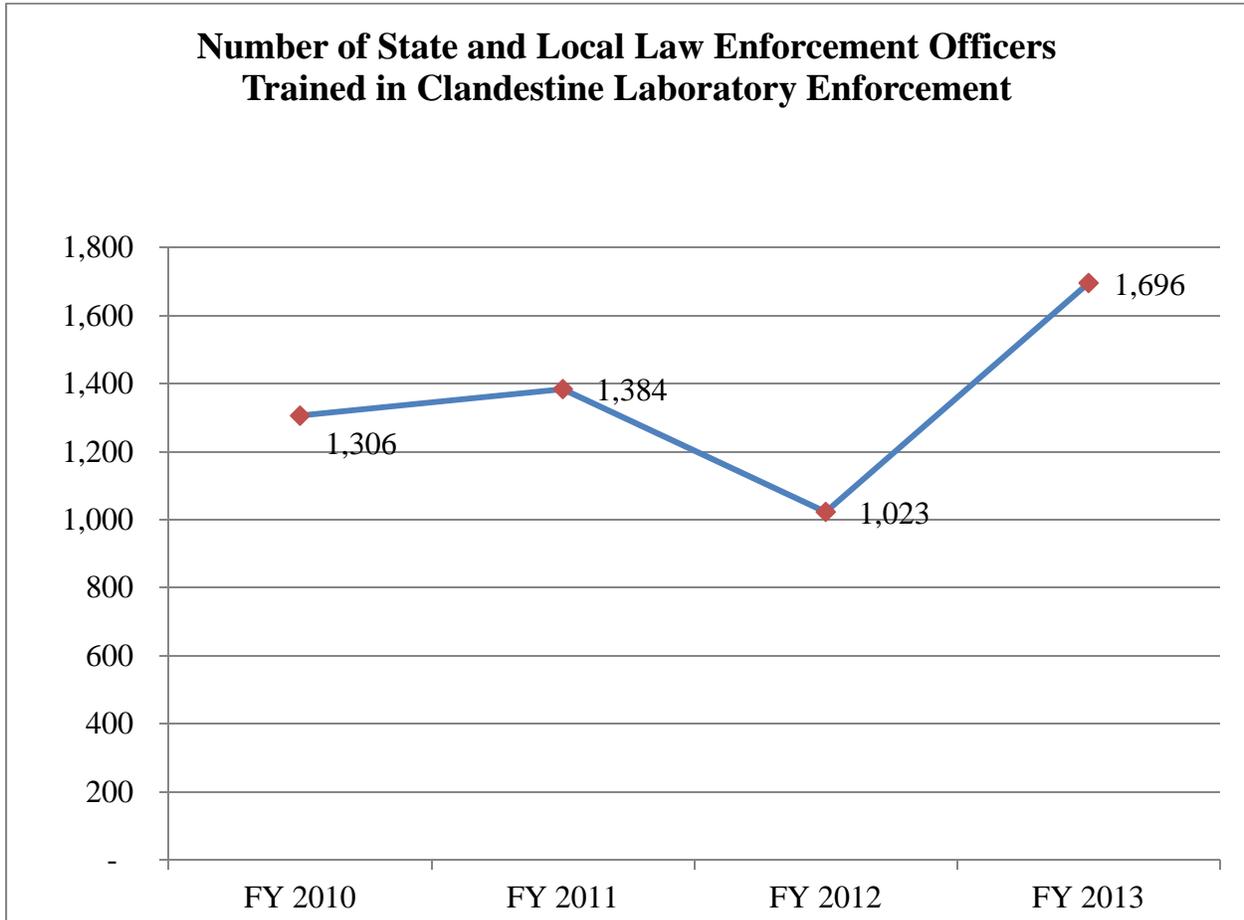
Performance Measure 5: Number of State and Local Law Enforcements Officers Trained in Clandestine Laboratory Enforcement

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 2010	FY 2011	FY 2012	FY 2013	FY 2013	FY 2014
Actual	Actual	Actual	Target	Actual	Target
1,306	1,384	1,023	1,125	1,696	1,125



During FY 2013 DEA conducted training for a total of 1,696 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 \$11.61 million, after rescissions and sequestration, 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 2013 target at 950 officers trained, which was in line with the 1,023 officers trained in FY 2012 but later revised the target to 1,125 officers trained. DEA exceeded the revised target by 51 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.

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

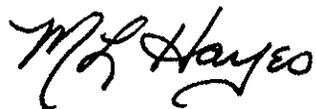
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement 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, 2013. 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, 2013, 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive style with a large, stylized initial "M".

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

January 14, 2014

**Federal Bureau of Prisons
Detailed Accounting Submission**

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U.S. Department of Justice

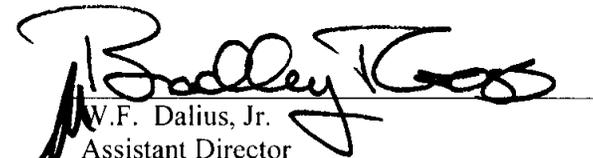
Federal Bureau of Prisons

Washington, DC 20534

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 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.
4. BOP did not have any ONDCP Fund Control Notices issued in FY 2013.


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

1/14/2014

Date

U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2013
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:		FY 2013
Decision Unit #1: Inmate Care and Programs		Actual Obligations
	Treatment	\$ 103.90
	Corrections	1,163.60
Total Inmate Care and Programs		\$ 1,267.50
Decision Unit #2: Institution Security and Administration		
	Corrections	\$ 1,430.08
Total Institution Security and Administration		\$ 1,430.08
Decision Unit #3: Contract Confinement		
	Corrections	\$ 501.85
Total Contract Confinement		\$ 501.85
Decision Unit #4: Management and Administration		
	Corrections	\$ 90.77
Total Management and Administration		\$ 90.77
Decision Unit #5: New Construction		
	Corrections	\$ 14.90
Total New Construction		\$ 14.90
Decision Unit #6: Modernization and Repair		
	Corrections	\$ 28.64
Total Modernization and Repair		\$ 28.64
Total Drug Control Obligations		\$ 3,333.74

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

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 amount of obligations with a drug-related nexus (Corrections function) is calculated by applying a factor (percentage of inmates sentenced for drug related crimes) to the amount of obligations in each decision unit.

For the BOP's drug treatment program, resources are dedicated one hundred percent to the Drug Treatment Program. The Drug Treatment Program 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 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

The overall methodology to calculate drug control obligations has not been changed from the prior year (FY 2012). The drug methodology disclosed is consistently applied from the prior year (FY 2012).

Disclosure 3: Material Weaknesses or Other Findings

In FY 2013, 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 2013 obligations include all approved transfers and there were no reprogrammings in FY 2013 (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 2013, \$827,700 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 relating to seven PHS Full Time Equivalents related 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, 2013
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:		Transfers-in	Transfers-out	Total
Decision Unit: Inmate Care and Programs				
	Corrections	\$ 66.25	\$ (52.68)	\$ 13.57
Total Inmate Care and Programs		\$ 66.25	\$ (52.68)	\$ 13.57
Decision Unit: Institution Security & Administration				
	Corrections	\$ 86.98	\$ (2.49)	\$ 84.49
Total Institution Security & Administration		\$ 86.98	\$ (2.49)	\$ 84.49
Total		\$ 153.23	\$ (55.17)	\$ 98.06

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**Federal Bureau of Prisons
Performance Summary Report**

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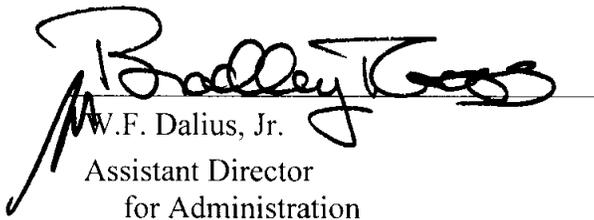


Washington, DC 20534

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 2013.
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. Each performance measure considers the intended purpose of the National Drug Control Program activity.


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

1/14/2014
Date

**U.S. Department of Justice
Federal Bureau of Prisons
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

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 79 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 and Key Indicator reports provide the counts of inmates participating in the RDAP and subject matter experts enter and analyze the data.

In FY 2013, the BOP achieved a total capacity of 7,548 (capacity is based on number of treatment staff) that was available for the fiscal year and 7,294 actual participants (participants are actual inmates enrolled in the program at year end) thus exceeding the target level.

For FY 2014, the capacity of BOP’s RDAP is projected to be 7,548 with total participants of 7,171.

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

Fiscal Year	Capacity	Participants*	Utilization
FY 2009 Actual	6,050	5,815	96%
FY 2010 Actual	6,024	6,238	104%
FY 2011 Actual	5,892	5,989	102%
FY 2012 Actual	6,092	6,015	99%
FY 2013 Target	6,092	5,787	95%
FY 2013 Actual	7,548	7,294	97%
FY 2014 Target	7,548	7,171	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

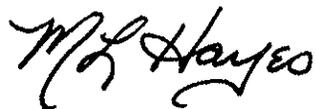
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement 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, 2013. 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, 2013, 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive, flowing style.

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

January 14, 2014

**Office of Justice Programs
Detailed Accounting Submission**

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Washington, D.C. 20531

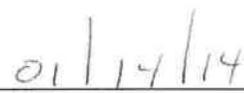
**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 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 (FY) to properly reflect the changes, including ONDCP's approval for reprogrammings and transfers affecting drug-related resources in excess of \$1 million.
5. OJP did not have any ONDCP Fund Control Notices issued in FY 2013.



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, 2013
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	FY 2013 Actual Obligations ^{1/}
Decision Unit #1: Regional Information Sharing System	
State and Local Assistance	\$ 29.98
Total, Regional Information Sharing System	<u>\$ 29.98</u>
Decision Unit #2: Enforcing Underage Drinking Laws	
Prevention	\$ 1.54
Total, Enforcing Underage Drinking Laws	<u>\$ 1.54</u>
Decision Unit #3: Drug Court Program	
Treatment	\$ 36.09
Total, Drug Court Program	<u>\$ 36.09</u>
Decision Unit #4: Residential Substance Abuse Treatment	
Treatment	\$ 11.55
Total, Residential Substance Abuse Treatment	<u>\$ 11.55</u>
Decision Unit #5: Prescription Drug Monitoring Program	
State and Local Assistance	\$ 5.90
Total, Prescription Drug Monitoring Program	<u>\$ 5.90</u>
Decision Unit #6: Border Initiatives (Southwest and Northern)	
State and Local Assistance	\$ 2.10
Total, Border Initiatives (Southwest and Northern)	<u>\$ 2.10</u>
Decision Unit #7: Second Chance Act	
State and Local Assistance	\$ 30.65
Total, Second Chance Act	<u>\$ 30.65</u>
Decision Unit #8: Byrne Criminal Justice Innovation Program	
State and Local Assistance	\$ 4.77
Total, Byrne Criminal Justice Innovation Program	<u>\$ 4.77</u>
Decision Unit #9: Tribal Courts	
Treatment	\$ 1.27
Total, Tribal Courts	<u>\$ 1.27</u>
Decision Unit #10: Indian Alcohol and Substance Abuse	
Prevention	\$ 5.08
Total, Indian Alcohol and Substance Abuse	<u>\$ 5.08</u>
Decision Unit #11: Byrne Memorial Justice Assistance Grant Program	
State and Local Assistance	\$ 68.92
Total, Byrne Memorial Justice Assistance Grants	<u>\$ 68.92</u>
Decision Unit #12: Tribal Youth Program	
Prevention	\$ 3.29
Total, Tribal Youth Program	<u>\$ 3.29</u>
Total Drug Control Obligations	<u>\$ 201.14</u>

^{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, 2013**

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to increase public safety and improve the fair administration of justice across America through innovative leadership and programs. 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) 2013 drug obligations have a total of 12 decision units identified for the National Drug Control Budget. Within the 12 decision units, four are new for FY 2013: (1) Tribal Courts; (2) Indian Alcohol and Substance Abuse Program; (3) Byrne Memorial Justice Assistance Grant (JAG) Program; and (4) Tribal Youth Program.

The FY 2013 decision units include the following:

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

In determining the level of resources used in support of the 12 active budget decision units, OJP used the following methodology:

Drug Program Obligations by Decision Unit: Data on obligations, as of September 30, 2013, were gathered from the Department of Justice's (DOJ's) Financial Management Information System 2 (FMIS2). The total obligations presented for OJP exclude 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. As a result, funds were assessed at the programmatic level. Therefore, M&A 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 assigned to the 12 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. For FY 2013, all 12 active decision units had a function allocation of 100 percent.

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

Decision Unit: As specified in the ONDCP Circulars, *Budget Formulation* and *Budget Execution*, dated January 18, 2013, 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 OMB and ONDCP, only 50 percent of the actual obligations for the Second Chance Act Program are included in the Table of Drug Control Obligations. In addition, only 30 percent of the actual obligations for Enforcing Underage Drinking Laws, Border Initiatives (Southwest and Northern), Byrne Criminal Justice Innovation Program, Tribal Courts, Indian Alcohol and Substance Abuse Program, and the Tribal Youth Program are included. Further, only 22 percent of the actual obligations for Byrne Memorial JAG Program are included in the Table of Drug Control Obligations.

Function: The appropriate drug-related percentage was applied to each decision unit line item and totaled by function. For FY 2013, all decision units had a function allocation of 100 percent.

Disclosure 2: Methodology Modifications

The overall methodology used to report obligations has not changed from the prior year methodology. However, in FY 2013, ONDCP directed OJP to report on its Byrne Memorial JAG program, and Tribal Legacy programs, which include the Tribal Court, Indian Alcohol and Substance Abuse, and Tribal Youth programs. The percentage reported for drug-related activities for the Byrne Memorial JAG program is 22 percent, while 30 percent is reported for the Tribal Legacy programs. Also, the reporting percentages for the Enforcing Underage Drinking Laws, Border Initiatives (Southwest and Northern), and Byrne Criminal Justice Innovation programs have been reduced from 100 percent to 30 percent for each of these programs. This reduction is a result of the reexamination of the presence of a drug nexus for these programs. The percentages being reported now reflect a more accurate depiction of the drug-related nature of these programs.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2013, OJP was included in the DOJ consolidated financial statement audit and did not receive a separate financial statement audit. The DOJ's consolidated FY 2013 *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, Accounting of Drug Control Funding and Performance Summary, dated January 18, 2013, OJP has provided the attached Table of Reprogrammings and Transfers. In FY 2013, OJP had no reprogrammings, and \$5.68 million and \$20.9 million in drug-related transfers-in and transfers-out, respectively. The transfers-in amounts include OJP's FY 2013 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 OJP's National Institute of Justice and the Bureau of Justice Statistics to be used for research, evaluation, or statistical purposes. In FY 2013, 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 2013 actual drug obligations, \$23.1 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, 2013
(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			
State and Local Assistance	-	(3.25)	(3.25)
Total: Regional Information Sharing System	<u>\$ -</u>	<u>\$ (3.25)</u>	<u>\$ (3.25)</u>
Decision Unit #2: Enforcing Underage Drinking Laws			
Prevention	0.17	(0.14)	0.03
Total: Enforcing Underage Drinking Laws	<u>\$ 0.17</u>	<u>\$ (0.14)</u>	<u>\$ 0.03</u>
Decision Unit #3: Drug Court Program			
Treatment	1.29	(3.80)	(2.51)
Total: Drug Court Program	<u>\$ 1.29</u>	<u>\$ (3.80)</u>	<u>\$ (2.51)</u>
Decision Unit #4: Residential Substance Abuse Treatment			
Treatment	0.11	(1.16)	(1.05)
Total: Residential Substance Abuse Treatment	<u>\$ 0.11</u>	<u>\$ (1.16)</u>	<u>\$ (1.05)</u>
Decision Unit #5: Prescription Drug Monitoring Program			
State and Local Assistance	0.04	(0.65)	(0.61)
Total: Prescription Drug Monitoring Program	<u>\$ 0.04</u>	<u>\$ (0.65)</u>	<u>\$ (0.61)</u>
Decision Unit #6: Border Initiatives (Southwest and Northern)			
State and Local Assistance	0.61	(0.14)	0.47
Total: Border Initiatives (Southwest and Northern)	<u>\$ 0.61</u>	<u>\$ (0.14)</u>	<u>\$ 0.47</u>
Decision Unit #7: Second Chance Act			
State and Local Assistance	2.14	(2.95)	(0.82)
Total: Second Chance Act	<u>\$ 2.14</u>	<u>\$ (2.95)</u>	<u>\$ (0.82)</u>
Decision Unit #8: Byrne Criminal Justice Innovation Program			
State and Local Assistance	-	(0.50)	(0.50)
Total: Byrne Criminal Justice Innovation Program	<u>\$ -</u>	<u>\$ (0.50)</u>	<u>\$ (0.50)</u>
Decision Unit #9: Tribal Courts			
Treatment	0.11	(0.00)	0.11
Total: Tribal Courts	<u>\$ 0.11</u>	<u>\$ (0.00)</u>	<u>\$ 0.11</u>
Decision Unit #10: Indian Alcohol and Substance Abuse Program			
Prevention	0.03	(0.00)	0.03
Total: Indian Alcohol and Substance Abuse Program	<u>\$ 0.03</u>	<u>\$ (0.00)</u>	<u>\$ 0.03</u>
Decision Unit #11: Byrne Memorial Justice Assistance Grant Program			
State and Local Assistance	1.07	(8.00)	(6.93)
Total: Byrne Memorial Justice Assistance Grant Program	<u>\$ 1.07</u>	<u>\$ (8.00)</u>	<u>\$ (6.93)</u>
Decision Unit #12: Tribal Youth Program			
Prevention	0.11	(0.28)	(0.17)
Total: Tribal Youth Program	<u>\$ 0.11</u>	<u>\$ (0.28)</u>	<u>\$ (0.17)</u>
Total	<u>\$ 5.68</u>	<u>\$ (20.87)</u>	<u>\$ (15.19)</u>
Methamphetamine Enforcement and Lab Cleanup ^{3/}		\$ (12.24)	\$ (12.24)

^{1/} Transfers-in reflect FY 2013 recoveries of prior year unobligated balances.

^{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 2013 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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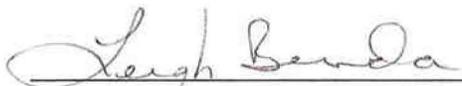


Washington, D.C. 20531

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 OJP's systems of performance reporting provide reasonable assurance that:

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



Leigh Benda, Chief Financial Officer



Date

**U.S. Department of Justice
Office of Justice Programs
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

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; Prescription Drug Monitoring Program (PDMP); Regional Information Sharing System (RISS); Byrne Memorial Justice Assistance Grant (JAG) program; and Second Chance Act (SCA) program.

As required by the 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 accordance with an agreement from the Office of National Drug Control Policy, 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

Table 1: Number of Participants in the RSAT Program

CY 2010 Actual	CY 2011 Actual	CY 2012 Target	CY 2012 Actual	CY 2013 Target	CY 2013 Actual	CY 2014 Target
29,087	29,358	30,000	27,341	30,000	(will be available in June 2014)	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, 2013 data will not be available until June 2014.

The target for CY 2012 was to have 30,000 participants in the RSAT program; however, the goal was not met by 2,659 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.

The target for CY 2013 is 30,000 and CY 2014 is 27,000. The CY 2014 target is reduced slightly when compared to the CY 2013 target from 30,000 to 27,000 participants to account for the continued trend of lower participant levels.

Data Validation and Verification

BJA implemented the Performance Management Tool (PMT) on 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 2012, BJA served 27,341 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 2010 Actual	FY 2011 Actual	FY 2012 Target	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Target
52.6%	43%	48%	46%	48%	(will be available in January 2014)	54%

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 2,500 drug courts have been established in a number of jurisdictions throughout the country. Currently, every state and two U.S. territories have established or planned one or more drug courts in their jurisdiction.

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), 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 2012 was a 46 percent graduation rate for drug court participants; however, the completion rate for drug courts missed the target by 2 percentage points for FY 2012. BJA funds enhancement grants to established drug courts to enhance their operations, and implementation grants for new drug courts. The data indicates that new drug courts generally take longer to become fully operational, have less embedded policies and procedures; and have a higher risk/need pool of candidates than enhancement grant drug courts. This leads to completion rates for implementation grant drug courts that are lower than enhancement grant drug courts, which in turn influences the completion rate downward.

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: Prescription Drug Monitoring Program

Table 3: Total number of interstate solicited reports produced

CY 2010 Actual	CY 2011 Target	CY 2011 Actual	CY 2012 Target	CY 2012 Actual	CY 2013 Target	CY 2013 Actual	CY 2014 Target
196,843	200,000	291,618	330,000	733,783	345,000	(will be available in March 2014)	2,399,000

Table 4: Total number of interstate unsolicited reports produced

CY 2010 Actual	CY 2011 Target	CY 2011 Actual	CY 2012 Target	CY 2012 Actual	CY 2013 Target	CY 2013 Actual	CY 2014 Target
1,304	1,300	979	600	413	620	(will be available in March 2014)	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 scheduled¹ chemical products through a centralized database administered by an authorized state agency.

The objectives of the PDMP are to build a data collection and analysis system at the state level; enhance existing programs' ability to analyze and use collected data; facilitate the exchange of collected prescription data among states; and assess the efficiency and effectiveness of the programs funded under this initiative. Funds may be used for planning activities or implementation activities.

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

¹ 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.

The target for CY 2011 was 200,000 solicited reports and 1,300 unsolicited reports; the goal was exceeded by 91,618 solicited reports and missed by 321 unsolicited reports. This measure was heavily driven by one grantee which accounted for 58% of the unsolicited reports in June 2011. The CY 2011 target was likely missed due to this particular grant closing in June 2011; as a result of this closing date, this grantee only reported two quarters worth of data in CY 2011.

The target for CY 2012 was 330,000 solicited reports and 600 unsolicited reports; the goal was exceeded by 403,783 solicited reports and missed by 187 unsolicited reports. The number of solicited reports likely exceeded its target due to three grantees who reported a large number of solicited reports in CY 2012. These reported values greatly increased from the amounts grantees reported in CY 2011, accounting for 95% of the reported amount in CY 2012, likely because funding helped to enhance the grantee reporting capacity.

In CY 2012, the number of unsolicited reports was likely missed due to the grant, previously mentioned that closed in CY 2011 no longer reported in CY 2012.

For both solicited and unsolicited reports, it should also be noted that these targets are difficult to predict due to a great deal of variance in these measures.² Unsolicited reports pose a greater challenge, as each state has different laws on whether or not unsolicited reports can be generated

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.

² The increase of solicited reports combined with the simultaneous decrease in unsolicited reports may be a related phenomenon. Higher numbers of solicited reports may mean that fewer individuals are meeting the criteria for unsolicited reports. However, it is difficult to attribute this to a cause and effect relationship, as many complex factors influence both the number of solicited and unsolicited reports, such as interim policies, available resources, and state laws.

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 Target	FY 2013 Actual	FY 2014 Target
16%	6%	7%	10%

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

The Regional Information Sharing System 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 deconfliction³ 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. In FY 2013, law enforcement officers using RISS services, seized more than \$30.5 million in narcotics. 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.

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. In addition, with a 40% reduction in funding that the RISS experienced in FY 2012, and the almost flat funding for FY 2013, a number of the activities conducted by RISS’s field staff to educate and work with agencies diminished. Overall, however, the RISS program has shown an increase in demand, and the number of connected intelligence systems has risen to more than 30.

³ 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: Byrne Memorial Justice Assistance Grants

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

FY 2013 Target	FY 2013 Actual	FY 2014 Target
20%	(will be available in January 2014)	25%

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

The Edward Byrne Memorial 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.

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.

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

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

Decision Unit: Second Chance Act

Table 7: Number of participants in SCA-funded programs

FY 2013 Target	FY 2013 Actual	FY 2014 Target
7,120	(will be available in January 2014)	7,830

* 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 successfully reintegrate into the community. The legislation provides support to eligible applicants for the development and implementation of comprehensive and collaborative strategies that address the challenges posed by reentry to increase public safety and reduce recidivism.

While BJA funds six separate SCA grant programs, for the purposes of this performance measure, data from only two 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 treatment both pre- and post-release 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.

Data Validation and Verification

BJA implemented the PMT on January 1, 2009 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.

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**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

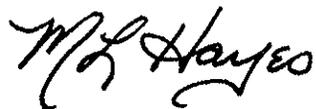
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement and the related performance information, of the U.S. Department of Justice's Offices of the United States Attorneys (OUSA) for the fiscal year ended September 30, 2013. The OUSA'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 OUSA 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, 2013, 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 OUSA 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive, flowing style.

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

January 14, 2014

**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
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**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 2013.
4. The United States Attorneys did not have any ONDCP Fund Control Notices issued in FY 2013.

Paul W. Suddes, Chief Financial
Officer

January 14, 2014

Date

U.S. Department of Justice
United States Attorneys
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2013
(Dollars in Millions)

Drug Obligations by Budget Decision Unit and Function:	FY 2013
Decision Unit: Criminal	Actual Obligations
Prosecution	83.53
Total Criminal Decision Unit	83.53
Total Drug Control Obligations	83.53
High Intensity Drug Trafficking Area (HIDTA) Obligations	0.49

**U.S. Department of Justice
United States Attorneys
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

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 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 and then this percentage is 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 the prior year.

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 2013, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The DOJ's consolidated audit FY 2013 *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 2013.

**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 (202) 252-1000
950 Pennsylvania Avenue, NW
Washington, DC 20530

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 associated with the two performance measures for the current year is reasonable given past performance and available resources.
4. The United States Attorneys community has 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

1/14/14

Date

**U.S. Department of Justice
United States Attorneys
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

Performance Measure: 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 2013 National Drug Control Strategy through reducing the threat, trafficking, use, and related violence of illegal drugs. The FY 2013 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 assertions by the OCDETF Executive Office, EOUSA provides a summary report for only non-OCDETF narcotic cases in FY 2013:

U.S. Attorneys							
Selected Measures of Performance		FY 2010 Achieved	FY 2011 Achieved	FY 2012 Achieved	FY 2013 Target*	FY 2013 Achieved	FY 2014 Target*
»	Conviction Rate for drug related defendants	93%	92%	92%	NA	91%	NA
»	Percentage of defendants sentenced to prison	90%	89%	90%	NA	89%	NA

* The USAOs do not set conviction rate targets. Therefore the targets for FY 2013 and 2014 are not available. Actual conviction rate for FY 2014 will be presented in the FY 2014 submission.

Additional Performance Related Information:

A small selection of cases below, from FY 2013, illustrate the efforts of the USAOs in prosecuting large-scale drug trafficking organizations and reducing the threat from the diversion of prescription drugs and the distribution of synthetic narcotics.

Southern District of New York

On July 3, 2013, after a two-and-a-half week jury trial, the jury found Daniel Fernandez guilty of conspiracy to distribute 1,000 kilograms and more of marijuana, which carries a mandatory minimum sentence of 10 years in prison and a maximum sentence of life. More than 50 other defendants have been convicted as part of this large-scale conspiracy. From at least 2007 through October 2010, Fernandez directly supplied a racketeering organization, led by Manuel Geovanny Rodriguez-Perez, with over a ton of marijuana funneled into Washington Heights, New York for distribution throughout the New York City area. The charges against Fernandez arose out of a multi-year investigation titled “Operation Green Venom,” a coordinated multi-agency investigation that was led by Immigration and Customs Enforcement, Homeland Security Investigations (“ICE HSI”).

Western District of Texas

On September 5, 2013, three men, including Jose Trevino Morales, were sentenced to lengthy federal prison terms for their roles in a complex conspiracy to launder millions of dollars in illicit drug trafficking proceeds to purchase, train, breed, and race American quarter horses in the United States. Morales is the brother of Miguel and Oscar Trevino Morales, the two purported leaders of Los Zetas. Evidence presented during trial revealed that Los Zetas is a powerful drug cartel based in Mexico and generates multi-million dollar revenues from drug trafficking. Since 2008, Miguel and Oscar Trevino Morales would direct portions of the bulk cash generated from the sale of illegal narcotics to Jose Trevino and his wife, Zulema Trevino, for purchasing, training, breeding and racing American quarter horses in the United States. Testimony also revealed a shell game by the defendants involving straw purchasers and transactions worth millions of dollars in New Mexico, Oklahoma, California and Texas to disguise the source drug money and make the proceeds from the sale of quarter horses or their race winnings appear legitimate. Furthermore, the defendants implemented a scheme to structure cash deposits in amounts under \$10,000 in order to circumvent mandatory bank reporting requirements.

Western District of Texas

47-year-old El Paso attorney and ex-Carnegie Mellon University trustee, Marco Antonio Delgado, a.k.a. Marco Delgado Licon, faces up to 20 years in federal prison after a jury convicted him on October 28, 2013, of conspiracy to launder up to \$600 million in illegal drug proceeds. Based on evidence presented during trial, the jury found that between 2007 and 2008, Delgado conspired with other individuals to launder \$600 million in illegal drug proceeds for members of the Milenio Drug Trafficking Organization based in the Mexican state of Colima and associated with the Sinaloa Cartel.

Northern District of New York

On May 16, 2013, a federal jury convicted two defendants, Rosario Gambuzza and Ernest Snell, of conspiring to import and distribute a controlled substance analogue, known on the street as “Molly,” in Syracuse, New York between January 2010 and April 2011. Gambuzza was also convicted on 19 counts of money laundering in connection with \$73,000 dollars he wired to a co-conspirator in Shanghai, China to purchase “Molly,” a designer drug similar to the Schedule I controlled substance, MDMA. Each defendant faces a maximum term of imprisonment of 20 years, up to a \$1 million fine, and at least three years of supervised release following any period of incarceration. Gambuzza and Snell were part of a large drug trafficking organization

responsible for the distribution of over 100 kilograms of “Molly” during the course of the conspiracy. The “Molly,” manufactured in factories in China, was shipped to distributors in the Syracuse area, as well as other areas in the United States, where it was then distributed by members of the conspiracy. This large-scale drug trafficking conspiracy, involved co-conspirators located in Florida, California, Texas, Virginia and elsewhere. Twenty of the twenty-two indicted co-conspirators have been convicted. This multi-agency investigation included the DEA, the Internal Revenue Service (IRS) - Criminal Investigation Division, the Onondaga County Sheriff’s Office, the Syracuse Police Department, the Department of Homeland Security-HIS, the United States Marshals Service, and the New York State Police.

Southern District of California

On September 12, 2013, United States Attorney Laura E. Duffy announced that Martin Paul Bean III of Boca Raton, Florida, was sentenced to serve 24 months in custody for his role in a scheme to sell unapproved foreign oncology drugs to doctors in the United States. Bean had pled guilty to conspiracy to commit a number of federal offenses, including wire fraud, mail fraud, selling unapproved drugs, selling misbranded drugs, and importing merchandise contrary to law. Bean also forfeited his Jaguar XJ that he purchased with the proceeds of the scheme and paid restitution of \$19,270 to one of the victims of his scheme. In pleading guilty, Bean admitted that between February 24, 2005, and October 30, 2011, he operated a business (GlobalRx Store) from his residence in Florida, and unlawfully sold over \$7 million of prescription oncology drugs to doctors throughout the United States. Bean ordered the unapproved drugs from foreign sources, including sources in Turkey, India and Pakistan, and directed their shipment in bulk to a location in San Diego, California, where a co-conspirator would repackage and ship individual orders to specific doctors throughout the country. Accompanying the shipments to doctors would be invoices from a California wholesale pharmacy (Oberlin Medical Supply) which helped create the false and misleading appearance that the drugs were approved for use in the United States. Bean and his co-conspirators also operated a call center in Winnipeg, Canada, using toll free numbers, where they accepted orders for oncology drugs from doctors in the United States by telephone, facsimile and electronic mail.

Southern District of Florida, District of Colorado, Eastern District of Michigan, and Eastern District of New York

On June 11, 2013, Walgreens Corporation (Walgreens), the nation’s largest drug store chain, agreed to pay \$80 million in civil penalties, resolving the DEA’s administrative actions and the United States Attorney’s Office’s civil penalty investigation regarding the Walgreens Jupiter Distribution Center and six Walgreens retail pharmacies (collectively “Registrants”) in Florida. The settlement further resolved open civil investigations in the District of Colorado, Eastern District of Michigan, and Eastern District of New York, as well as civil investigations by DEA field offices nationwide, pursuant to the Controlled Substances Act (the Act). In Florida, Walgreens’ alleged failure to sufficiently report suspicious orders resulted in at least tens of thousands of violations of the Controlled Substances Act and allowed Walgreens’ retail pharmacies to order and receive at least three times the Florida average for drugs such as oxycodone. In Colorado, the Colorado U.S. Attorney’s Office along with DEA’s Denver Field Division identified over 1,600 violations of the Controlled Substances Act at Colorado Walgreens stores. Walgreens has agreed to create a Department of Pharmaceutical Integrity to ensure regulatory compliance and prevent the diversion of controlled substances. Walgreens has

also agreed to enhance its training and compliance programs, and to refrain from compensating its pharmacists based on the volume of prescriptions filled.

Data Validation and Verification

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

The Director, EOUSA, with the concurrence of the Attorney General's Advisory Committee, issued a Continuous Case Management Data Quality Improvement Plan on May 1, 1996. This program 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

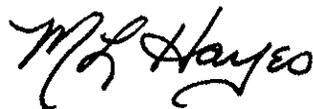
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement 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, 2013. The OCDETF 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, 2013, 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.

A handwritten signature in black ink that reads "Mark L. Hayes". The signature is written in a cursive, flowing style.

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

January 14, 2014

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

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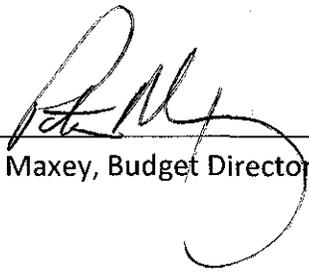
U.S. Department of Justice

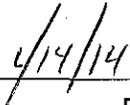
Executive Office for Organized Crime Drug
Enforcement Task Forces

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 2013.
5. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2013.


Peter Maxey, Budget Director


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, 2013**

Dollars in Millions

	FY 2013 Actual Obligations ^{1/}
Drug Obligations by Decision Unit and Function	
Investigations:	
Drug Enforcement Administration (DEA)	\$186.87
Federal Bureau of Investigation (FBI)	128.63
U.S. Marshals Service (USMS)	8.04
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	11.03
OCDETF Fusion Center (OFC)	10.12
International Organized Crime (IOC-2)	0.64
TOTAL INVESTIGATIVE DECISION UNIT	\$345.33
Prosecutions:	
U.S. Attorneys (USAs)	\$137.64
Criminal Division (CRM)	2.00
EXO Threat Response Unit (TRU)	0.71
TOTAL PROSECUTORIAL DECISION UNIT	\$140.35
Total Drug Control Obligations	\$485.68

^{1/} Component allocations include the proportional distribution of the OCDETF Executive Office costs.

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces Program
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

Disclosure No 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 the total of 100 percent of the OCDETF Program's Prosecution resources to the Prosecution Decision Unit.

Disclosure No 2: Methodology Modifications

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

Disclosure No 3: Material Weaknesses or Other Findings

The OCDETF Program is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2013, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The DOJ's consolidated FY 2013 *Independent Auditors' Report on Internal Control over Financial Reporting* revealed no material weaknesses.

Disclosure Number 4: Reprogrammings or Transfers

There were no reprogrammings or transfers in FY 2013.

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

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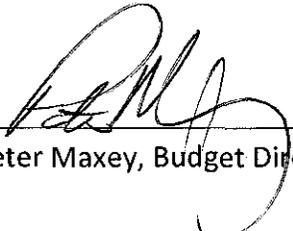
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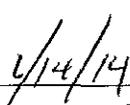
Executive Office for Organized Crime Drug
Enforcement Task Forces

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 2013.
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


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, 2013**

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

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 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.

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.

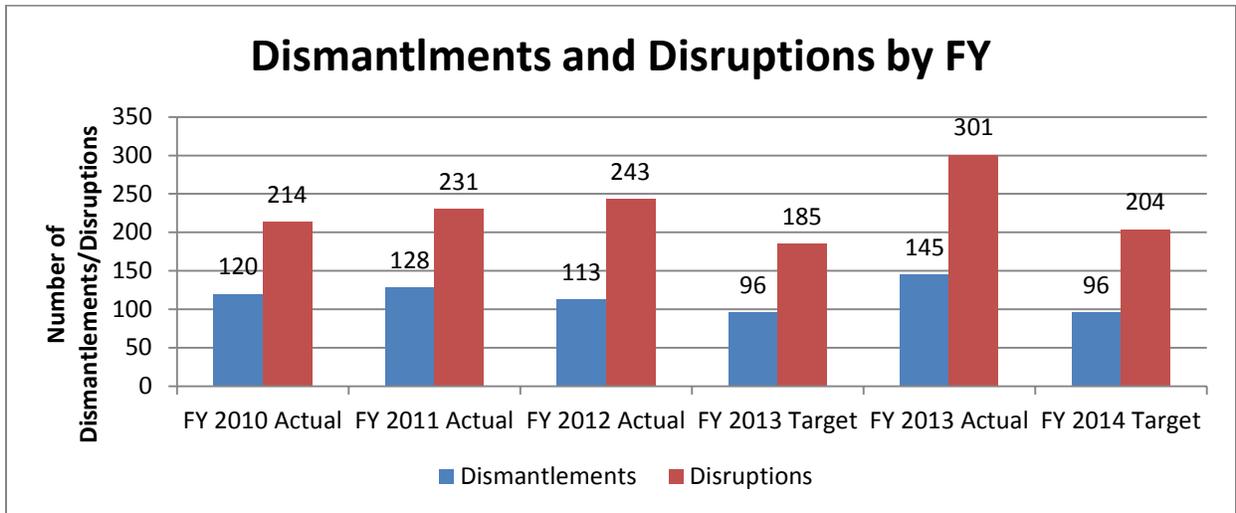
Table:

	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Target	FY 2013 Actual	FY 2014 Target
Dismantlements	120	128	113	96	145*	96
Disruptions	214	231 [†]	243	185	301 [‡]	204

* Breakdown by agency for OCDETF is: 145 Dismantled (105 DEA and 40 FBI)

[†] 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 12 Disruptions from the total numbers.



Despite diminished resources, OCDETF again achieved impressive results during FY 2013 in dismantling and disrupting CPOT-linked drug trafficking organizations. OCDETF was able to dismantle 145 CPOT-linked organizations in FY 2013, exceeding its target by 51%. OCDETF disrupted 301 CPOT-linked organizations in FY 2013, exceeding its target for disruptions by 63%. This is 24% greater than the 243 disruptions reported at the end of FY 2012. 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 2014 OCDETF Dismantlements and Disruptions (D&D) target is based on the percentage of FY 2013 OCDETF D&Ds to FY 2013 Department D&Ds, and the Department’s FY 2014 target. In FY 2013, OCDETF D&Ds accounted for 60% of the Department’s disruptions and 66% of the Department’s dismantlements. The Department’s targets for FY 2014 are 340 disruptions and 145 dismantlements. Therefore, the OCDETF D&D target for FY 2014 is 204 disruptions (or 60% of the Department’s disruptions); and 96 dismantlements (or 66% 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

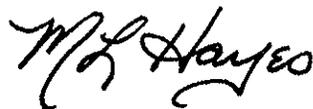
We have reviewed the accompanying Office of National Drug Control Policy (ONDCP) Detailed Accounting Submission, which includes Management's Assertion Statement, Table of Drug Control Obligations, and the related disclosures; and the Performance Summary Report, which includes Management's Assertion Statement 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, 2013. 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, 2013, 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.

A handwritten signature in black ink, appearing to read "M L Hayes". The signature is written in a cursive, flowing style.

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

January 14, 2014

**United States Marshals Service
Detailed Accounting Submission**

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U.S. Department of Justice

United States Marshals Service

Financial Services Division

Alexandria, Virginia 22301-1025

**Detailed Accounting Submission
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 2013.
4. The USMS did not have any ONDCP Fund Control Notices issued in FY 2013.

 for

Holley O'Brien,
Chief Financial Officer

1-14-2014

Date

**U.S. Department of Justice
United States Marshals Service
Detailed Accounting Submission
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2013
(Dollars in Millions)**

Drug Obligations by Budget Decision Unit and Function:		FY 2013
		Actual Obligations
Decision Unit #1: Fugitive Apprehension		
	International	\$ 1.27
	Investigations	\$ 126.04
Total Fugitive Apprehension		\$ 127.31
Decision Unit #2: Judicial and Courthouse Security		
	State and Local Assistance	\$ 69.27
Total Judicial and Courthouse Security		\$ 69.27
Decision Unit #3: Prisoner Security and Transportation		
	State and Local Assistance	\$ 35.62
Total Prisoner Security and Transportation		\$ 35.62
Decision Unit #4: Detention Services		
	Corrections	\$ 586.00
Total Detention Services		\$ 586.00
Total Drug Control Obligations: USMS		\$ 818.20

Note: In FY 2013, the USMS combines S&E and FPD appropriations for this submission. These appropriations were reported separately in prior years until the merger in FY 2013.

**U.S. Department of Justice
United States Marshals Service
Detailed Accounting Submission
Related Disclosures
For Fiscal Year Ended September 30, 2013**

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 average daily population (ADP) for drug offenses to determine the drug prisoner population cost for the Detention Services decision unit.

For the Fugitive Apprehension decision unit, the USMS uses ratios based on the number of warrants cleared including felony offense classifications for federal, and state and local warrants such as narcotics possession, manufacture, and distribution. For the Judicial & Courthouse Security, and Prisoner Security & Transportation decision units, the USMS uses workload percentages based only on primary federal offenses in custody such as various narcotics possession, manufacture, and distribution. Primary offenses refer to the crime that the accused is charged with that usually carries the most severe sentence. For each of these decision units, the drug-related offenses in custody, or drug-related warrants cleared are divided by the total number of offenses in custody, or warrants cleared to calculate the drug-related percentages. The USMS derives these drug-related obligations starting with the USMS Salaries & Expense appropriation actual obligations at fiscal year-end as reported in the SF-133, Report on Budget Execution and Budgetary Resources. Drug workload ratios are then applied towards the decision unit obligations that impact drug-related work to derive the drug-related obligations.

For the Detention Services decision unit, the methodology to determine the cost associated with the drug prisoner population is to use the ADP for drug offenses multiplied by the per diem rate (cost per day to house) multiplied by the number of days in the year. 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 Federal Prisoner Detention (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 housing the drug prisoner population. The primary drivers of detention expenditures are the number of prisoners booked by the USMS, the length of time those prisoners are held in detention, and detention cost. A Detention Population Forecasting Model is used to take a statistical approach for predicting detention needs using factors such as population, demographic trends, number and type of criminal cases processed, average processing time per type of case, and authorized/requested positions of the federal law enforcement, U.S. Attorneys, U.S. District Court judges, and immigration judges. Projections for out-year costs are based on projected future bookings by offense and the time offenders are expected to be held in detention at the projected per diem rates.

Data – All accounting information for the USMS, to include S&E and FPD, 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 it 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. USMS converted its financial management system from the Standardized Tracking and Accounting Reporting System (STARS) to UFMS in FY 2013.

Disclosure 2: Methodology Modifications

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

Disclosure 3: Material Weaknesses or Other Findings

Although no material weaknesses were noted in the USMS FY 2013 *Independent Auditors' Report on Internal Controls over Financial Reporting*, two significant deficiencies were reported. The first significant deficiency related to inadequate funds management controls. Specifically, the audit found instances where the USMS did not have adequate internal controls over its procurement process to consistently ensure that obligations, reported expenses, and accrued expenses were complete, accurate, and recorded in accordance with the government financial management requirements. The second significant deficiency is related to inadequate controls in financial reporting. Specifically, the audit found instances where existing controls relating to the review and preparation of the financial statements and related notes were not adequately designed at the appropriate level of precision to prevent a misstatement in the financial statements or notes. These findings, while not material weaknesses, have an undetermined impact on the presentation of drug-related obligations.

Disclosure 4: Reprogrammings or 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

Alexandria, Virginia 22301-1025

**Performance Summary Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2013**

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 target for FY 2013.
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.

 For

Holley O'Brien,
Chief Financial Officer

1-14-2014

Date

**U.S. Department of Justice
United States Marshals Service
Performance Summary Report
Related Performance Information
For Fiscal Year Ended September 30, 2013**

The USMS did not have drug-related targets for FY 2013 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
2010 Actual	34.7%	130,269	45,157
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 Estimate	34.0%		

For FY 2014, the USMS estimates 34.0% 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 10/17-10/18/2013.

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 & 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
2010 Actual	17.7%	132,479	23,436
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 Estimate	16.8%		

For FY 2014, the USMS estimates 16.8% 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 service. The USMS does not have performance measures for costs associated exclusively with housing the drug prisoner population. The USMS has no control over the prisoner population count. While 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 2013 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 day 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 2010 Actual	\$70.56
FY 2011 Actual	\$72.88
FY 2012 Actual	\$74.21
FY 2013 Target	\$76.03
FY 2013 Actual	\$74.63
FY 2014 Target	\$78.15

The FY 2014 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, 2013.