ANNUAL ACCOUNTING AND AUTHENTICATION OF
DRUG CONTROL FUNDS AND RELATED
PERFORMANCE
FISCAL YEAR 2007

OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY

This report contains the fiscal year 2007 attestation review reports of the Federal Bureau of Prisons (BOP), Drug Enforcement Administration (DEA), Organized Crime Drug Enforcement Task Forces (OCDETF), and Office of Justice Programs (OJP) annual accounting and authentication of drug control funds and related performance. The report and annual detailed accounting of funds expended 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 (ONDCP) Circular, Drug Control Accounting, dated May 1, 2007. Under the direction of the Office of the Inspector General (OIG), KPMG LLP (KPMG) performed the attestation reviews.

KPMG prepared the reports in accordance with the Attestation Standards issued by the American Institute of Certified Public Accountants (AICPA). Each of the reports was properly addressed, titled, and contained the elements required by the AICPA Statements on Standards for Attestation Engagements, AT Section 100.45. An attestation review is less in scope than an examination and, therefore, does not result in the expression of an opinion. However, KPMG auditors reported that nothing came to their attention that caused them to believe the submission was not presented in all material respects in accordance with the requirements of the ONDCP circular.

The OIG reviewed KPMG’s reports and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an attestation engagement in accordance with U.S. generally accepted government auditing standards, was not intended to enable us to express, and we do not express, an opinion or conclusions on the annual accounting and authentication of drug control funds and related performance. KPMG is responsible for the attached auditors’ reports dated January 2008, and the conclusions expressed in the reports. However, our oversight disclosed no instances where KPMG did not comply, in all material respects, with generally accepted government auditing standards.