

U.S. DEPARTMENT OF JUSTICE ANNUAL SPECIAL-PURPOSE FINANCIAL STATEMENTS FISCAL YEAR 2008

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

Audit Report 09-07
January 2009

**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2008**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

This audit report contains the U.S. Department of Justice's (Department) Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, for the fiscal years (FY) ended September 30, 2008, and September 30, 2007. In accordance with the Government Management Reform Act of 1994, and under the direction of the Office of the Inspector General (OIG), KPMG LLP performed the audit of the Department's special-purpose financial statements. KPMG LLP also performed the audit of the Department's consolidated general purpose financial statements, which were issued in OIG Report No. 09-06.

The Department's special-purpose financial statements were prepared in accordance with the guidance provided in the U.S. Department of the Treasury's Financial Manual (TFM), Volume I, Part 2 - Chapter 4700. Their purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report, by reclassifying the Department's general purpose financial statements into a standard format that will be consolidated with other federal agencies, and reporting the Department's intragovernmental balances by federal agency to facilitate elimination of agency to agency transactions.

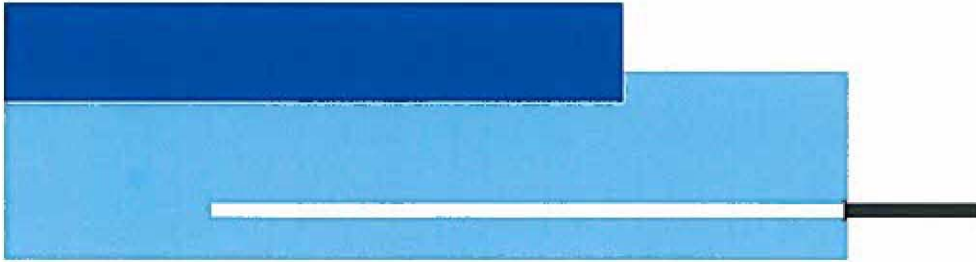
The Department received an unqualified opinion on its FYs 2008 and 2007 special-purpose financial statements. For FY 2008, one significant deficiency was identified in the Department's financial reporting controls related to the reclassification of certain line item balances from the general purpose financial statements to the special-purpose financial statements. Specifically, the Department's controls failed to detect a significant misstatement in one of the principal special-purpose financial statements.

The OIG reviewed KPMG LLP's report and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an audit 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 on the Department's special-purpose financial statements, conclusions about the effectiveness of internal control, or conclusions on the Department's compliance with the TFM. KPMG LLP is responsible for the attached auditors' report dated November 17, 2008, and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with U.S. generally accepted government auditing standards.

U.S. DEPARTMENT OF JUSTICE
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U.S. Department of Justice
Office of the Inspector General
Audit Division

Audit Report 10-06
December 2009

**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2009**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

This audit report contains the Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2009, and September 30, 2008. Under the direction of the Office of the Inspector General (OIG), KPMG LLP performed the Department's audit in accordance with U.S. generally accepted government auditing standards. The audit resulted in an unqualified opinion on the FY 2009 financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. For FY 2008, the Department also received an unqualified opinion on its special-purpose financial statements (OIG Report No. 09-07).

The Department's special-purpose financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM). Their purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report, by reclassifying the Department's general purpose financial statements into a standard format that will be consolidated with other federal agencies, and reporting the Department's intragovernmental balances by federal agency to facilitate elimination of agency to agency transactions.

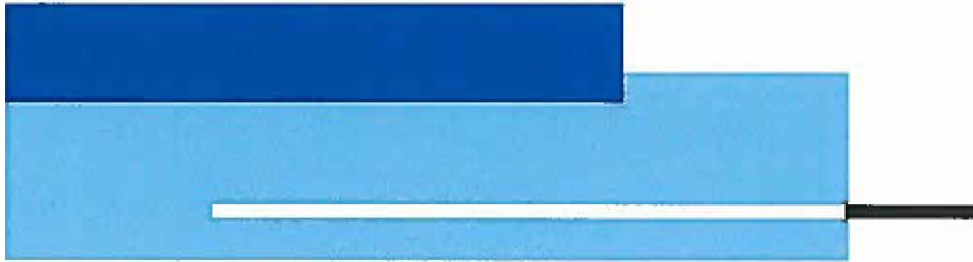
For FY 2009, the *Independent Auditors' Report on Special-Purpose Financial Statements* did not identify any significant deficiencies in internal control over financial reporting or significant instances of non-compliance with laws and regulations.

The OIG reviewed KPMG LLP's report and related documentation and made necessary inquiries of its representatives. Our review, as differentiated from an audit 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 on the Department's special-purpose financial statements, conclusions about the effectiveness of internal control, or conclusions on the Department's compliance with the TFM. KPMG LLP is responsible for the auditors' report dated November 16, 2009, and the conclusions expressed in the report. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with U.S. generally accepted government auditing standards.

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U.S. Department of Justice
Office of the Inspector General
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December 2010

**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
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FISCAL YEAR 2010**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

This audit report contains the Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2010, and September 30, 2009. The Office of the Inspector General (OIG) performed the Department's audit in accordance with U.S. generally accepted government auditing standards. The audit resulted in an unqualified opinion on the FY 2010 special-purpose financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. The FY 2009 special-purpose financial statement audit was performed by KPMG, LLP and also resulted in an unqualified opinion (OIG Report No. 10-06).

The Department's special-purpose financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual* (TFM). Their purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report, by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and reporting the Department's intragovernmental balances by federal agency to facilitate elimination of agency to agency transactions.

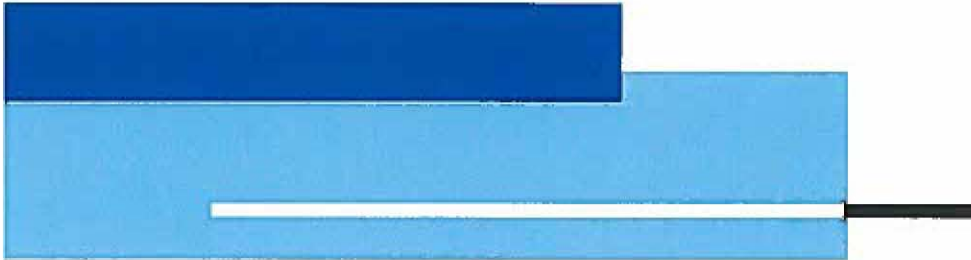
For FY 2010, the *Independent Auditors' Report on Special-Purpose Financial Statements* did not identify any significant deficiencies in internal control over financial reporting or instances of non-compliance with laws and regulations.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

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U.S. Department of Justice
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Audit Division

Audit Report 12-04
December 2011

**U.S. DEPARTMENT OF JUSTICE
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FISCAL YEAR 2011**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

This audit report contains the Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2011, and September 30, 2010. The Office of the Inspector General (OIG) performed the Department's audit in accordance with U.S. generally accepted government auditing standards. The audit resulted in an unqualified opinion on the FY 2011 special-purpose financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. For FY 2010, the Department also received an unqualified opinion on its special-purpose financial statements (OIG Report No. 11-04).

The Department's special-purpose financial statements were prepared in accordance with Volume I, Part 2 - Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Their purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report, by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

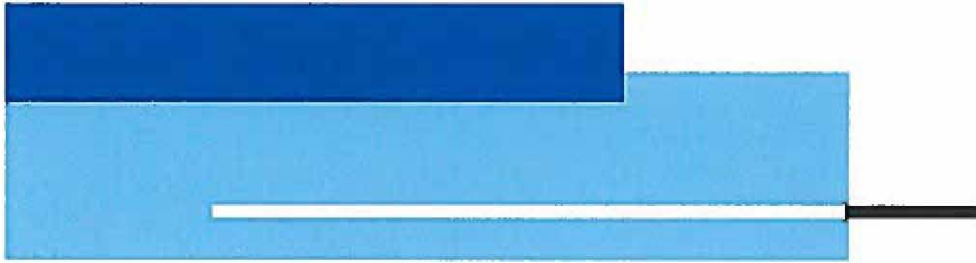
The Office of the Inspector General did not identify any significant deficiencies in internal control over financial reporting or instances of non-compliance with laws and regulations or other matters in the *Office of the Inspector General's Report on Special-Purpose Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

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

Audit Report 13-02
December 2012

**U.S. DEPARTMENT OF JUSTICE
ANNUAL SPECIAL-PURPOSE
FINANCIAL STATEMENTS
FISCAL YEAR 2012**

**OFFICE OF THE INSPECTOR GENERAL
COMMENTARY AND SUMMARY**

This audit report contains the Annual Special-Purpose Financial Statements, also known as the Closing Package Financial Statements, of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2012, and September 30, 2011. The Office of the Inspector General (OIG) performed the Department's audit in accordance with auditing standards generally accepted in the United States of America. The audit resulted in an unqualified opinion on the FY 2012 special-purpose financial statements. An unqualified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in conformity with U.S. generally accepted accounting principles. For FY 2011, the Department also received an unqualified opinion on its special-purpose financial statements (OIG Report No. 12-04).

The Department's special-purpose financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Their purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report, by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

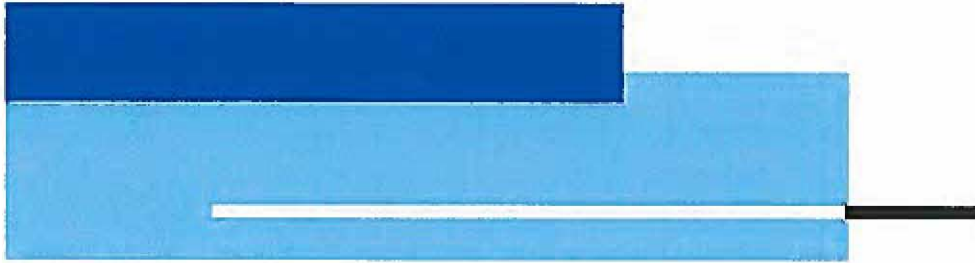
The Office of the Inspector General did not identify any significant deficiencies in internal control over financial reporting or instances of non-compliance in the *Independent Auditor's Report on Special-Purpose Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

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**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
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U.S. Department of Justice
Office of the Inspector General
Audit Division

Audit Report 14-05
January 2014

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2013**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2013, and September 30, 2012. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. Effective for FY 2013, auditing standards generally accepted in the United States of America use the term "unmodified" opinion instead of "unqualified" opinion. The definition of the two terms is substantially the same. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2013 audit resulted in an unmodified opinion on the FY 2013 closing package financial statements. For FY 2012, the Department received an unqualified opinion on its closing package financial statements (OIG Audit Report No. 13-02).

The Department's closing package financial statements were prepared in accordance with Volume I, Part 2 - Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

The Office of the Inspector General did not identify any material weaknesses, nor did it report any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor's Report on Closing Package Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
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Office of the Inspector General
U.S. Department of Justice



**Audit of the
U.S. Department of Justice
Annual Closing Package
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Fiscal Year 2014**

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2014**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2014, and September 30, 2013. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2014 audit resulted in an unmodified opinion on the FY 2014 closing package financial statements. For FY 2013, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Report No. 14-05).

The Department's closing package financial statements were prepared in accordance with Volume I, Part 2 – Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

The Office of the Inspector General did not identify any material weaknesses, nor did it report any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor's Report on Closing Package Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
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Office of the Inspector General
U.S. Department of Justice



**Audit of the
U.S. Department of Justice
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**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
ANNUAL CLOSING PACKAGE
FINANCIAL STATEMENTS
FISCAL YEAR 2015**

**OFFICE OF THE INSPECTOR GENERAL
EXECUTIVE SUMMARY**

This audit report contains the Closing Package Financial Statements of the U.S. Department of Justice (Department) for the fiscal years (FY) ended September 30, 2015, and September 30, 2014. The Office of the Inspector General (OIG) performed the audit in accordance with auditing standards generally accepted in the United States of America. An unmodified opinion means that the financial statements present fairly, in all material respects, the financial position and the results of the entity's operations in accordance with U.S. generally accepted accounting principles. The FY 2015 audit resulted in an unmodified opinion on the closing package financial statements. For FY 2014, the Department also received an unmodified opinion on its closing package financial statements (OIG Audit Report No. 15-03).

The Department's closing package financial statements were prepared in accordance with Volume I, Part 2 - Chapter 4700 of the U.S. Department of the Treasury's *Treasury Financial Manual*. Its purpose is to assist the U.S. Department of the Treasury in preparing the U.S. Government Financial Report by reclassifying the Department's general-purpose financial statements into a standard format that will be consolidated with other federal agencies, and by reporting the Department's intragovernmental balances by federal agency to facilitate elimination of transactions between federal agencies.

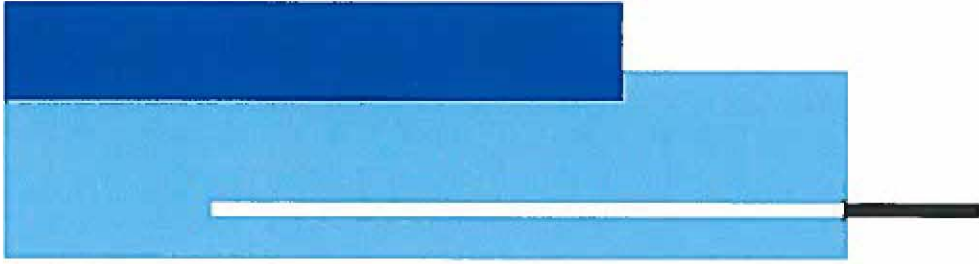
The Office of the Inspector General did not identify any material weaknesses, nor did it report any significant deficiencies in internal control over financial reporting or instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards* in the *Independent Auditor's Report on Closing Package Financial Statements*.

The OIG is not independent with respect to amounts pertaining to OIG operations that are presented in the financial statements. However, the amounts included for the OIG are not material to the Department's financial statements, and the OIG is organizationally independent with respect to all other aspects of the Department's activities.

**AUDIT OF THE
U.S. DEPARTMENT OF JUSTICE
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ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2007

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

Audit Report 08-05
January 2008

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 (OCDEF), 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.

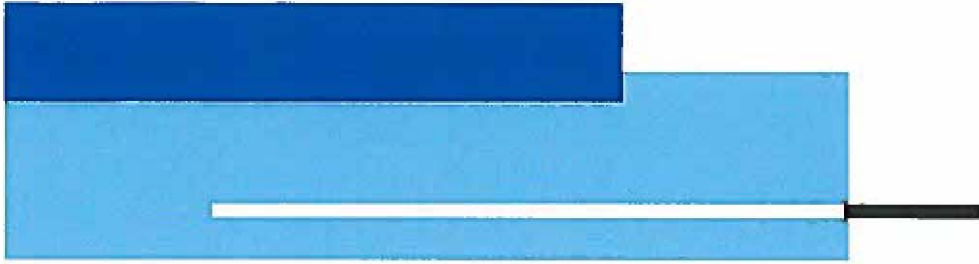
KPMG prepared the reports in accordance with the Attestation Standards issued by the American Institute of Certified Public Accountants (AICPA). Each of the reports was properly addressed, titled, and contained the elements required by the AICPA Statements on Standards for Attestation Engagements, AT 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.

**ANNUAL ACCOUNTING AND AUTHENTICATION OF
DRUG CONTROL FUNDS AND RELATED
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ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2008

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

Audit Report 09-09
January 2009

ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2008

OFFICE OF THE INSPECTOR GENERAL COMMENTARY AND SUMMARY

This report contains the fiscal year 2008 attestation review reports of the Federal Bureau of Prisons (BOP), Drug Enforcement Administration (DEA), Organized Crime Drug Enforcement Task Forces (OCDETF) Program, and Office of Justice Programs (OJP) annual accounting and authentication of drug control funds and related performance. Under the direction of the Office of the Inspector General (OIG), KPMG LLP performed the attestation reviews. 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.

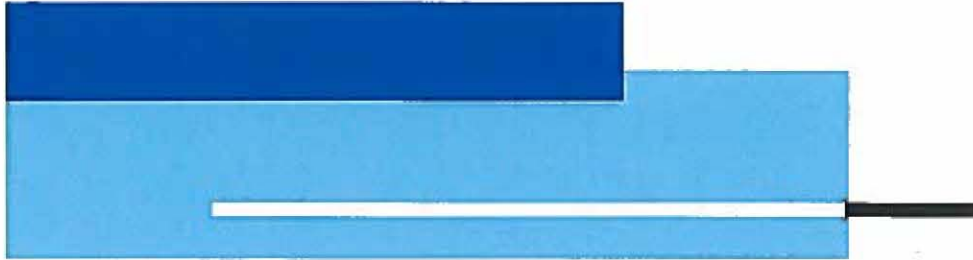
KPMG LLP prepared the reports in accordance with the Attestation Standards issued by the American Institute of Certified Public Accountants (AICPA). Each of the reports was properly addressed, titled, and contained the elements required by the AICPA Statements on Standards for Attestation Engagements, 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 LLP reported that nothing came to their attention that caused them to believe the submissions were not presented in all material respects in accordance with the requirements of the ONDCP circular.

The OIG reviewed KPMG LLP'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 LLP is responsible for the attached accountants' reports dated January 22, 2009, and January 23, 2009, and the conclusions expressed in the reports. However, our oversight disclosed no instances where KPMG LLP did not comply, in all material respects, with U.S. generally accepted government auditing standards.

**ANNUAL ACCOUNTING AND AUTHENTICATION OF
DRUG CONTROL FUNDS AND RELATED
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ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2009

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

Audit Report 10-15
January 2010

ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2009

OFFICE OF THE INSPECTOR GENERAL COMMENTARY AND SUMMARY

This report contains the fiscal year 2009 attestation review reports of the Federal Bureau of Prisons, Drug Enforcement Administration, Organized Crime Drug Enforcement Task Forces Program, and Office of Justice Programs annual accounting and authentication of drug control funds and related performance. Under the direction of the Office of the Inspector General (OIG), KPMG LLP performed the attestation reviews. 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.

KPMG LLP 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 101.89. An attestation review is less in scope than an examination and therefore does not result in the expression of an opinion. However, KPMG LLP reported that nothing came to its attention that caused it to believe the submissions were not presented in all material respects in accordance with the requirements of the ONDCP circular.

The OIG reviewed KPMG LLP'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 LLP is responsible for the attached accountants' reports dated January 25, 2010, and the conclusions expressed in the reports. However, our review disclosed no instances where KPMG LLP did not comply, in all material respects, with U.S. generally accepted government auditing standards.

**ANNUAL ACCOUNTING AND AUTHENTICATION OF
DRUG CONTROL FUNDS AND RELATED PERFORMANCE
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ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2010

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

Audit Report 11-15
January 2011

ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2010

OFFICE OF THE INSPECTOR GENERAL COMMENTARY AND SUMMARY

This report contains the attestation review reports of the U.S. Department of Justice's Drug Enforcement Administration, Federal Bureau of Prisons, National Drug Intelligence Center, Office of Justice Programs, and Organized Crime Drug Enforcement Task Forces Program's annual accounting and authentication of drug control funds and related performance for the fiscal year ended September 30, 2010. The Office of the Inspector General (OIG) performed the attestation reviews. 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's Circular, *Drug Control Accounting*, dated May 1, 2007.

The OIG prepared the 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's Circular.

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ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2011

U.S. Department of Justice
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Report 12-11
January 2012

ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2011

OFFICE OF THE INSPECTOR GENERAL COMMENTARY AND SUMMARY

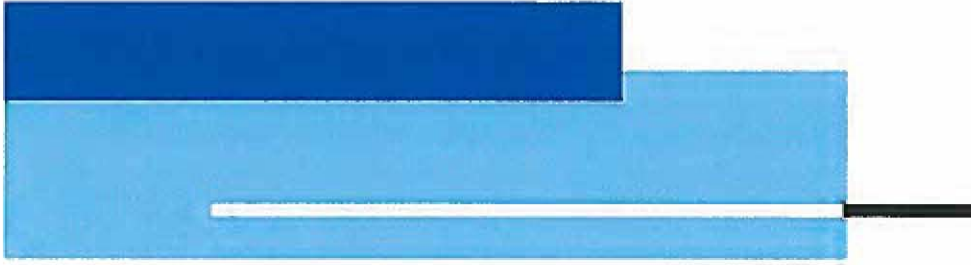
This report contains the attestation review reports of the U.S. Department of Justice's Drug Enforcement Administration, Federal Bureau of Prisons, National Drug Intelligence Center, Office of Justice Programs, and Organized Crime Drug Enforcement Task Forces Program's annual accounting and authentication of drug control funds and related performance for the fiscal year ended September 30, 2011. 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, *Drug Control Accounting*, dated May 1, 2007.

The Office of the Inspector General prepared the 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.

**ANNUAL ACCOUNTING AND AUTHENTICATION OF
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ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2012

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

Report 13-15
January 2013

ANNUAL ACCOUNTING AND AUTHENTICATION OF DRUG CONTROL FUNDS AND RELATED PERFORMANCE FISCAL YEAR 2012

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 the Federal Detention Trustee, 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 and authentication of drug control funds and related performance for the fiscal year ended September 30, 2012. 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, *Drug Control Accounting*, dated May 1, 2007.

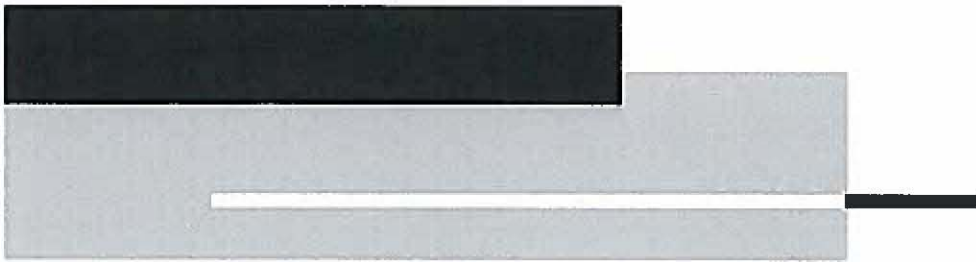
The National Drug Intelligence Center's (NDIC) fiscal year 2012 drug control obligations were less than \$50 million. Furthermore, NDIC discontinued operations effective June 16, 2012. Therefore, pursuant to the unreasonable burden exception in paragraph 9 of the Office of National Drug Control Policy Circular, *Drug Control Accounting*, dated May 1, 2007, we did not perform an attestation review of NDIC. However, we have presented NDIC's limited report containing its Table of Drug Control Obligations and Performance Information within this report.

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

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.

**REVIEWS OF THE ANNUAL ACCOUNTING OF
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Office of the Inspector General
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Reviews of the Annual Accounting of Drug Control Funds and Related Performance Fiscal Year 2014

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

EXECUTIVE SUMMARY

This report contains the attestation review reports of the U.S. Department of Justice's Assets Forfeiture Fund, Criminal Division, Drug Enforcement Administration, Federal Bureau of Prisons, Office of Justice Programs, Offices of the United States Attorneys, Organized Crime Drug Enforcement Task Forces Program, and United States Marshals Service's annual accounting of drug control funds and related performance for the fiscal year ended September 30, 2014. The Office of the Inspector General performed the attestation reviews. The report and annual detailed accounting of funds obligated by each drug control program agency is required by 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013. The Department of Justice components reviewed, reported approximately \$7.7 billion of drug control obligations and 23 related performance measures for fiscal year 2014.

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

**REVIEWS OF THE ANNUAL ACCOUNTING OF
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Reviews of the Annual Accounting of Drug Control Funds and Related Performance Fiscal Year 2015

**REVIEWS OF THE ANNUAL ACCOUNTING OF
DRUG CONTROL FUNDS AND RELATED PERFORMANCE
FISCAL YEAR 2015**

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, 2015. 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 are required by 21 U.S.C. §1704(d), as implemented by the Office of National Drug Control Policy Circular, *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013. The Department of Justice components reviewed, reported approximately \$7.7 billion of drug control obligations and 23 related performance measures for fiscal year 2015.

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.