REVIEW OF ASSERTIONS INCLUDED IN THE FEDERAL LAW ENFORCEMENT TRAINING CENTER'S FISCAL YEAR 1999 ANNUAL REPORT OF DRUG CONTROL FUNDS

OIG-01-018 NOVEMBER 15, 2000

Office of Inspector General

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United States Department of the Treasury

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

OFFICE OF
INSPECTOR GENERAL

NOV 15 2000

MEMORANDUM FOR W. RALPH BASHAM
DIRECTOR, FEDERAL LAW ENFORCEMENT TRAINING CENTER

FROM: William H. Pugh
Deputy Assistant Inspector General for Financial Management and Information Technology Audits

SUBJECT: Review of Assertions Included in the Federal Law Enforcement Training Center's Fiscal Year 1999 Annual Report of Drug Control Funds

Attached is our report on our review of the assertions included in Section VI of the accompanying revised *Federal Law Enforcement Training Center's (FLETC) Annual Report of Fiscal Year 1999 Drug Control Funds* (Submission) to the Director of the Office of National Drug Control Policy (ONDCP). A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion.

Our review disclosed that FLETC could not locate documentation to support the calculation of the percentage of time spent on drug related enforcement duties by the major agencies participating in its training program. This percentage was applied to FLETC's total obligations to derive its drug control obligations. In addition, data used in the calculation of this percentage has not been updated since established more than 5 years ago. These matters have been brought to management's attention and are included in our report.

Based on our review, with the exception of the two matters described in our report, nothing came to our attention that caused us to believe that the assertions included in Section VI of the Submission are not presented in all material respects. Our report has been reviewed by your staff and their comments have been included in their entirety as an Appendix to this report.

Should you or your staff have any questions, you may contact me at (202) 927-5430 or a member of your staff may contact Mike Fitzgerald, Director of Financial Audits at (202) 927-5789. We appreciate the cooperation and the courtesies extended to our staff.

Attachment

cc: James R. Lingebach
Acting Deputy Chief Financial Officer

REPORT OF THE OFFICE OF INSPECTOR GENERAL

To the Director of the Federal Law Enforcement Training Center:

We have reviewed the assertions in Section VI of the accompanying revised Federal Law Enforcement Training Center's (FLETC) Annual Report of Fiscal Year (FY) 1999 Drug Control Funds (Submission).

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertions in Section VI of the accompanying Submission. Accordingly, we do not express such an opinion.

The Submission, including the assertions made, was prepared pursuant to 21 U.S.C. §1704(d) and Office of National Drug Control Policy (ONDCP) Circular: *Annual Accounting of Drug Control Funds* (Circular), dated December 17, 1999, and is the responsibility of FLETC's management. The additional information presented for FY 2000 and 2001 is not required by the Circular. Such information has not been reviewed, and accordingly, we do not express any form of assurance on it.

FLETC's drug methodology entailed the calculation of the percentage of time spent on drug-related enforcement duties by the major agencies participating in its training programs and the application of this percentage (60%) to the FLETC's total obligations. FLETC could not locate documentation to support the calculation of this drug related training percentage. In addition, data used in the calculation of this percentage has not been updated since it was established more than 5 years ago.

Based on our review, with the exception of the matters described in the preceding paragraph, nothing came to our attention that caused us to believe that the assertions included in Section VI of the accompanying Submission are not presented in all material respects based on the requirements set forth in the Circular.

REPORT OF THE OFFICE OF INSPECTOR GENERAL

This report is intended solely for the information and use of the management of FLETC, the U.S. Department of the Treasury, the ONDCP, and Congress, and is not intended to be and should not be used by anyone other than these specified parties.

William H. Pugh
Deputy Assistant Inspector General for Financial Management and
Information Technology Audits
August 25, 2000

DEPARTMENT OF THE TREASURY
FEDERAL LAW ENFORCEMENT TRAINING CENTER
GLYNCO, GEORGIA 31524

BUD 1-6

September 21, 2000

MEMORANDUM TO: Steven O. App
Deputy Chief Financial Officer

FROM: Michael R. Hanneld
Deputy Associate Director/CFO
Planning and Resources Directorate

SUBJECT: Revised Annual Reporting of FY 1999 Drug Control Funds

Attached is the Federal Law Enforcement Training Center's (FLETC) annual report of FY 1999 Drug Control Funds revised to include the assertions requested in the ONDCP Circular: Annual Accounting of Drug Control Funds.

If you have any further questions, please let me know. I can be reached at (912) 267-2209.

Attachment

cc: Anna F. Dixon
Director, OF&A
Office of Enforcement

Joe McAndrew
Office of Accounting and Internal Control

Mike Fitzgerald
Office of the Inspector General

Attachment

FEDERAL LAW ENFORCEMENT TRAINING CENTER

I. RESOURCE SUMMARY

(Budget Authority in Millions)

Drug Resources by Goal	FY 1999 Actual	FY 2000 Enacted	FY 2001 Request
Goal 2	$78.174	$68.258	$65.824
Goal 5	.408	.645	.664
Total	$78.582	$68.903	$66.488
Drug Resources by Function			
Investigations	$76.453	$66.511	$64.025
State & Local Assistance	1.721	1.747	1.799
International	.408	.645	.664
Total	$78.582	$68.903	$66.488
Drug Resources by Decision Unit			
Salaries and Expenses	$43.283	$50.416	$56.090
Acquisition, Construction, Improvements, and Related Expenses	35.146	12.967	10.398
Violent Crime Reduction Program	.153	5.520	.000
Total	$78.582	$68.903	$66.488
Drug Resources Personnel Summary			
Total FTEs (direct only)	317	343	364
Total FTEs (w/reimbursable)	336	367	394
Total Agency Budget	$130.970	$114.838	$110.814
Drug Percentage	60%	60%	60%

II. METHODOLOGY

The Federal Law Enforcement Training Center (FLETC) is an interagency law enforcement training facility providing training to 73 Federal agencies and state, local, and international governments. The FLETC provides premium training programs in support of drug enforcement activities. The unique FLETC mission means that much of the training is directly as well as indirectly related to drug law enforcement activities. Many of the 73 agencies that train at the FLETC are on the front lines of the drug interdiction or investigative mission. Agencies like the Customs Service, Internal Revenue Service Criminal Investigations Division, and the Border Patrol are obvious examples of agencies on the front lines. But other agencies like the Park Police and the various Inspectors General typify many other agencies which make contributions to the drug effort within their more specific functional jurisdictions.

In almost every case, drug awareness and identification training is provided in the basic programs. Additionally, many of the generic skills taught at the FLETC, such as execution of a search warrant, laws of arrest, self defense, etc., are essential to properly prepare all law enforcement officers to deal with drug related crime. This applies to both the agencies on the front lines as well as those with a more limited involvement with drug enforcement. In order to more completely identify the level of support the FLETC provides to the drug enforcement effort, a methodology has been developed. This process entails the calculation of the amount of time spent on drug-related enforcement duties by the major participating agencies. This percentage (60%) is applied to the total training effort resulting in the "drug related training" conducted by the FLETC.

III. PROGRAM SUMMARY

The FLETC is an interagency training facility serving 73 Federal law enforcement agencies. The major training effort is in the area of basic programs to teach law enforcement skills of investigation to police personnel. The FLETC also conducts advanced programs in areas of common need, such as the use of microcomputers as an investigative tool, marine law enforcement, white collar crime, advanced law enforcement photography and several instructor training programs. In addition, the FLETC offers programs to state, local and international law enforcement officers on a not-to-interfere-with-Federal-training basis.

The FLETC is headed by a Director, who is appointed by the Secretary of the Treasury. The FLETC conducts training at its headquarters in Glynco, Georgia, and a satellite center in Artesia, New Mexico.

IV. BUDGET SUMMARY

2000 Base Program

The FLETC's drug related program resources for FY 2000 consist of $68.9 million and 343 direct FTEs. These support the FLETC's continuing training efforts, as well as construction and facility maintenance.

During FY 2000, in support of the participating agencies drug enforcement training, the FLETC expects to conduct (based on Spring 1999 projections):

-- Basic training for 8,684 students involving 78,086 student-weeks for an Average Resident Student Population (ARSP) of 1,502.

-- Advanced training for 8,243 students involving 16,226 student-weeks for an ARSP of 312.

-- State and local training for 181 students involving 294 student-weeks for an ARSP of 6.

-- International training for 1,096 students involving 4,121 student-weeks for an ARSP of 79.

2001 Request

The FLETC's role in supporting the Federal drug control priorities is one of providing training to Federal law enforcement agencies, thus ensuring quality training is provided and eliminating the duplication of training activities. With the training function that FLETC offers to law enforcement officers to Federal, state, local and international agencies, each is better equipped to perform their duties with the ultimate goal of reducing drug production, availability, and use.

Goal 2: Increase the safety of America's citizens by substantially reducing drug related crime and violence.

The total drug control request for Goal 2 activities for FY 2001 is $65.824 million, which is a net decrease of $2.434 million from the FY 2000 enacted level. The FY 2001 request includes the following initiative:

- New Training Building Support - New construction is underway and projects are in various stages of construction. As expanded and new facilities are completed, additional utilities, janitorial services, grounds maintenance and operational personnel are required. Funds to support

these expanded activities must be provided if the facilities are to be effectively utilized and maintained ($.698 million).

Goal 5: Break foreign and domestic drug sources of supply. The total drug control request for Goal 5 activities for FY 2001 is $.664 million, which is a net increase of $.019 over the FY 2000 enacted level. There are no new initiatives in the FY 2001 request that supports this goal.

The total drug control request for FY 2001 is $66.488 million, a decrease of $2.415 million from the FY 2000 enacted level.

V. PROGRAM ACCOMPLISHMENTS

The FLETC expects to accomplish the follow training:

	FY 1999 Actual	FY 2000 Estimate	FY2001 Estimate
Basic Training:			
--Students	5,403	8,684	9,234
--Student-Weeks	44,027	78,086	79,119
--ARSP	847	1,502	1,521
Advanced Training			
--Students	7,025	8,243	7,267
--Student-Weeks	11,380	16,226	14,404
--ARSP	219	312	277
State and Local Training:			
--Students	2,316	181	182
--Student-Weeks	2,755	294	296
--ARSP	53	6	6
International Training:			
--Students	357	1,096	1,099
--Student-Weeks	551	4,121	3,996
--ARSP	11	79	77
Total Training			
--Students	15,101	18,204	17,782
--Student-Weeks	58,713	98,727	97,815
--ARSP	1,130	1,899	1,881

VI. ASSERTIONS

(1) Drug Methodology – The methodology used to calculate the percentage of drug related activity is reasonable and accurate.

(2) Application of Methodology – The methodology used to generate the FY 1999 Drug Control obligations is the same as stated in section II above.

(3) Financial Plan – The obligations presented for FY 1999 are associated with the financial plan and there were no revisions or changes to the financial plan that affected drug resources in excess of $5 million.

VII. WORKLOAD STATISTICS

The workload data presented in this report was provided by the Student Information System being used by the FLETC to report workload information. The information provided is the same information provided as the official data by the FLETC in all other external reporting.

All data provided is gathered and reported in accordance with known acceptable guidelines and standards.

VIII. MATERIAL WEAKNESSES OR OTHER FINDINGS

The FLETC has no material weaknesses or other findings to report.

DEPARTMENT OF THE TREASURY
FEDERAL LAW ENFORCEMENT TRAINING CENTER
GLYNCO, GEORGIA 31524

BUD 1 (BUD) October 31, 2000

MEMORANDUM TO: William H. Pugh
Deputy Assistant Inspector General for
Financial Management and Information
Technology Audits

FROM: Michael R. Hanneld
Deputy Associate Director
Planning and Resources/
Chief Financial Officer

SUBJECT: Draft Report on the Review of the Federal Law Enforcement Training Center's Fiscal Year 1999 Report of Drug Control Funds

We have reviewed your office's comments on FLETC's FY 1999 Annual Report of Drug Control Funds. We have no comments on the report. I appreciate the efforts of you and your staff in the review and we look forward to working with you again on the FY 2000 review.