FINANCIAL MANAGEMENT:
Review of Assertions Included in the Federal Law Enforcement Training Center's Fiscal Year 2000 Annual Report of Drug Control Funds

OIG-01-059 March 28, 2001

Office of Inspector General

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The Department of the Treasury

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Federal Law Enforcement Training Center's Revised Annual Report of Fiscal Year 2000 Drug Control Funds

Abbreviations

FLETC	Federal Law Enforcement Training Center
FY	Fiscal Year
OIG	Office of Inspector General
ONDCP	Office of National Drug Control Policy
U.S.C.	United States Code

March 28, 2001

W. Ralph Basham
Director
Federal Law Enforcement Training Center

We have reviewed the assertions in Section V of the accompanying Federal Law Enforcement Training Center's (FLETC) Revised Annual Report of Fiscal Year (FY) 2000 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 V 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.

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

This report is intended solely for the information and use of the management of FLETC, the 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.

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Our report has been reviewed by your staff and their comments have been included in Appendix 1 of 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, Financial Audits, at (202) 927-5789. We appreciate the cooperation and the courtesies extended to our staff.

William H. Pugh

William H. Pugh
Deputy Assistant Inspector General for Financial Management and Information Technology Audits
March 16, 2001

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

BUD 1-6

March 22, 2001

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

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

SUBJECT: FY 2000 Report of Drug Control Funds Attestation Review

The Federal Law Enforcement Training Center (FLETC) agrees with your findings on the attestation review. In addition, I want to take this opportunity to thank you for your efforts during this review.

If you need any further information or have questions please contact me, my telephone number is (912) 267-2209.

Financial Audits Division

Michael Fitzgerald, Director
Marie Maguire, Audit Manager
Ade Bankole, Auditor

The Department of the Treasury

Office of Accounting and Internal Control
Office of Budget

Federal Law Enforcement Training Center

Director
Deputy Associate Director for Planning and Resources/Chief Financial Officer

Office of Management and Budget

OIG Budget Examiner

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

BUD 1-6

February 15, 2001

MEMORANDUM TO: James Lingebach
Acting Deputy Chief Financial Officer

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

SUBJECT: Revised Annual Report of FY 2000 Drug Control Funds

In accordance with the Office of National Drug Control Policy (ONDCP) Circular dated December 17, 1999, the attachment is provided as the Federal Law Enforcement Training Center's (FLETC) revised annual report of FY 2000 Drug Control Funds to include the assertions as requested by the circular.

If you have any further questions, FLETC's point of contact is Alan L. Titus and may be reach at (912) 267-2946.

Attachment

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

Joe McAndrew
Office of Accounting and Internal Control

Mike Fitzgerald
Office of Inspector General

FEDERAL LAW ENFORCEMENT TRAINING CENTER

I. RESOURCE SUMMARY

(Dollars in Millions)

Drug Resources by Goal	FY 2000 Actual
Goal 2	$23.138
Goal 5	.147
Total	$23.285

Drug Resources by Function	
Investigations	$22.509
State & Local Assistance	.629
International	.147
Total	$23.285

Drug Resources by Decision Unit	
Salaries and Expenses	$17.458
Acquisition, Construction, Improvements, and Related Expenses	4.053
Violent Crime Reduction Program	1.774
Total	$23.285

Drug Resources Personnel Summary	
Total FTEs (direct only)	116
Total FTEs (w/reimbursable)	121
Total Agency Budget	$114.142
Drug Percentage	20.4%

II. METHODOLOGY

This year the FLETC has reevaluated its methodology used to calculate the amount of drug enforcement support and provides the following as the new methodology.

The Federal Law Enforcement Training Center (FLETC) is an interagency law enforcement training facility providing training to 74 Federal agencies and state, local, and international governments. The FLETC provides premium training programs in support of drug enforcement activities. The following are percentages that have been provided by ONDCP for use in calculating FLETC's drug methodology:

For BASIC TRAINING PROGRAMS-- The following agency percentages should be applied to the total student weeks of training by agency:

Forest Service	.3%
BIA	1.1%
BLM	.7%
U.S. Fish and Wildlife Service	.1%
National Park Service	.5%
BOP	57.8%
Coast Guard	13.3%
IRS	1.1%
INS	15.8%
USBP	15.8%
Marshals	52.6%
ATF	41.7%
Customs	35.2%
FinCen	30.0%
USSS	11.5%

For AGENCY ADVANCED TRAINING PROGRAMS-- The same above percentages will be applied to the total student weeks of training by agency.

For CENTER ADVANCED TRAINING PROGRAMS-- Any program that has a drug nexus will be included 100%.

For STATE AND LOCAL PROGRAMS--The following should be applied:

GREAT Programs	56.0%
Any program that has a drug nexus.	100.0%

For INTERNATIONAL TRAINING PROGRAMS-- Currently all foreign programs have a drug nexus and will be included 100%.

Once the total student weeks of drug related training is identified using the above parameters FLETC will calculate the percentage of student weeks of drug related training to the total student weeks of training. That will be the percentage used to calculate the amount of FLETC resources that were in support of the ONDCP programs.

The following is the calculation for FLETC's FY 2000 percentage using the proposed new methodology.

Type of Training	Student-Weeks
Basic Programs	14,490
Agency Advanced Programs	2,506
FLETC Advanced Programs	520
State & Local Advanced Programs	1,217
GREAT Programs	526
International Programs	576
Total Drug Related Programs	19,835

The total number of student-weeks of training conducted by FLETC during FY 2000 was 97,336. The percentage of drug related training to the total training conducted for FY 2000 is 20.4%.

III. PROGRAM SUMMARY

The FLETC is an interagency training facility serving 74 Federal law enforcement agencies. The major training effort is in the area of basic programs to teach law enforcement skills to investigators and 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 in Glynco, Georgia, and in Artesia, New Mexico.

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 of 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. The following are the two goals that the FLETC supports in the fight against drugs.

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

The total drug control resources for Goal 2 activities for FY 2000 is $23.138 million.

Goal 5: Break foreign and domestic drug sources of supply.

The total drug control resources for Goal 5 activities for FY 2000 is $.147 million.

The total drug control resources in support of the National Drug Control Strategy for FY 2000 is $23.285 million.

IV. PROGRAM ACCOMPLISHMENTS

The FLETC's actual accomplishments for FY 2000 are as follows:

	FY 2000 Actual
Basic Training: --Student-Weeks	14,490
Agency Advanced Training --Student-Weeks	2,506
Center Advanced Training --Student-Weeks	520
State and Local Training: --Student-Weeks	1,743
International Training: --Student-Weeks	576
Total Training --Student-Weeks	19,835

V. ASSERTIONS

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

(2) Application of Methodology -- The methodolgoy used to generate the FY 2000 Drug Control obligations is the same as stated in section II above.

(3) Financial Plan -- The obligations presented for FY 2000 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.

VI. 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.

VII. MATERIAL WEAKNESSES OR OTHER FINDINGS

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