



Review of the U.S. Department of Justice's Accounting of Drug Control Funding for Fiscal Year 2021



22-033

JANUARY 2022

REDACTED FOR PUBLIC RELEASE

Redactions were made to the full version of this report because it contained pre-decisional federal budget information.



EXECUTIVE SUMMARY

Review of the U.S. Department of Justice's Accounting of Drug Control Funding for Fiscal Year 2021

Objectives

Pursuant to 21 U.S.C. § 1704(d), as implemented by the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021, the Department of Justice (Department) is required to submit to the Director of ONDCP a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year. Additionally, the Office of the Inspector General (OIG) is required to express a conclusion about the reliability of the Department's assertions related to its submission to the ONDCP.

Results in Brief

The OIG concluded that it is not aware of any material modifications that should be made to management's assertions in order for them to be fairly stated for the fiscal year ended September 30, 2021.

Recommendations

No recommendations were provided in this report.

Review Results

The OIG performed an attestation review of the Department's assertions related to the Budget Formulation Compliance Submission and Detailed Accounting Submission for the fiscal year ended September 30, 2021. The review was performed in accordance with the attestation standards contained in Government Auditing Standards. The purpose of the review was to express a conclusion on management's assertions. Specifically, we:

- Performed inquiries of management to understand its processes used to prepare the reports.
- Evaluated the reasonableness of management's reports.
- Reviewed management's reports for incorrect or incomplete information from the requirements of the ONDCP circular.
- Performed sufficient verifications of reported information to support our conclusion on the reliability of management's assertions.

This report includes the Budget Formulation Compliance Reports and Detailed Accounting Reports of the Department'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. Additionally, this report includes the Budget Formulation Compliance Reports for the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the Federal Bureau of Investigation (FBI). The Department received a waiver from ONDCP to exclude the ATF and FBI's Detailed Accounting Report from our review for fiscal year 2021 because it was the ATF and FBI's inaugural reporting year. The Department components reviewed and reported approximately \$9.03 billion of drug control obligations for fiscal year 2021.

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OFFICE OF THE INSPECTOR GENERAL'S INDEPENDENT REVIEW REPORT

United States Attorney General
U.S. Department of Justice

We have reviewed the U.S. Department of Justice's (Department) assertions related to the Budget Formulation Compliance Submission and the Detailed Accounting Submissions, as required by the Office of National Drug Control Policy (ONDCP) Circular, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021, and as otherwise agreed to with the ONDCP for the fiscal year ended September 30, 2021. The Department is responsible for its assertions. Our responsibility is to express a conclusion on the Department's assertions based on our review.

Our review was conducted in accordance with standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require us to plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertions in order for them to be fairly stated. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to management's assertions in order for them to be fairly stated.

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

A handwritten signature in black ink that reads "Kelly A. McFadden".

Kelly A. McFadden, CPA
Director, Financial Statement Audit Office
Office of the Inspector General
U.S. Department of Justice
Washington, D.C.

January 18, 2022

U.S. DEPARTMENT OF JUSTICE

BUDGET FORMULATION COMPLIANCE REPORTS





U.S. Department of Justice

Justice Management Division

Washington, D.C. 20530

On the basis of the U.S. Department of Justice's (Department) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the Department's system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The summer drug budget submitted to ONDCP in response to ONDCP Circular, Budget Formulation, Section 9.a.(1) was submitted to ONDCP at the same time as that budget request was submitted to the Department by its components in accordance with 21 U.S.C § 1703(c)(1)(A), except the Department received a revised version of ODCETF's summer drug budget on July 7, 2021 and submitted it to ONDCP on December 7, 2021.
2. The funding request submitted to ONDCP in the Summer Drug Budget Resource Summary Tables represent the funding levels requested by the Department's components without alteration or adjustment by any official at the Department.

Lee Lofthus Date: 2022.01.18
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January 18, 2022

Lee J. Lofthus
Assistant Attorney General for
Administration Chief Financial Officer

Date

Department of Justice - Asset Forfeiture Program

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function			
<i>Asset Forfeiture</i>			
<i>Investigations</i>	\$153.076	\$157.784	
<i>State and local Assistance</i>	\$89.543	\$89.275	
Total, Asset Forfeiture	\$242.619	\$247.059	
Total Drug Funding	242.619	247.059	
Drug Resources Personnel Summary			
Total FTEs (direct only)	-	-	-
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	2.290	1.073	
Drug Resources Percentage	10.6%	23.0%	

Department of Justice - BUREAU OF ALCOHOL, TOBACCO, FIREARMS, AND EXPLOSIVES

Dollars in Millions - TOTAL DRUG RESOURCES

		FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Resource Summary				
Drug Resources by Decision Unit and Function				
Drug Resources by Function				
<i>Investigations</i>		39.188	41.216	
Total Drug Resources by Function		39.188	41.216	
Drug Resources by Decision Unit				
<i>Law Enforcement Operations</i>		39.188	41.216	
Total, Decision Unit		39.188	41.216	
Total Drug Funding		39.188	41.216	
Drug Resources Personnel Summary				
Total FTEs (direct only)		177	180	
Drug Resources as a Percent of Budget				
Total Agency Budget (in billions)		1.4	1.5	
Drug Resources Percentage		2.8%	2.8%	

Department of Justice - CRIMINAL DIVISION
Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Function			
<i>Prosecution</i>	\$45.081	\$48.042	
Total Drug Resources by Funding	45.081	48.042	
Drug Resources by Decision Unit			
<i>Enforcing Federal Criminal Laws</i>	\$45.081	\$48.042	
Total Drug Resources by Funding	45.081	48.042	
Drug Resources Personnel Summary			
Total FTEs (direct only)	172	176	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	\$0.2	\$0.2	
Drug Resources Percentage	22.9%	22.3%	

Department of Justice - Drug Enforcement Administration
Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Budget Decision Unit and Function:			
Decision Unit #1 Domestic Enforcement			
Investigations	\$1,712.759	\$1,773.912	
Intelligence: Domestic Law Enforcement	\$143.180	\$148.292	
Prevention	\$3.532	\$2.657	
Total, Decision Unit #1	\$ 1,859.471	\$ 1,924.861	
Decision Unit #2 International Enforcement			
International	\$438.358	\$443.784	
Intelligence: International	\$26.005	\$26.327	
Total, Decision Unit #2	\$ 464.363	\$ 470.111	
Decision Unit #3 State and Local Assistance			
State and Local Assistance	\$12.430	\$12.550	
Total, Decision Unit #3	\$ 12.430	\$ 12.550	
Decision Unit #4 Diversion Control Fee Account			
Investigations	\$409.797	484.388	
Intelligence: Domestic Law Enforcement	\$18.267	21.592	
Prevention	\$4.805	5.680	
Total, Decision Unit #4	\$ 432.869	511.659	
Total Funding	\$ 2,769.132	\$ 2,919.18	
Drug Resources Personnel Summary			
Total FTEs (direct only)	8,273	8,435	
Drug Resources as a Percent of Budget			
Total Agency Budget (in Billions)	2.8	2.9	
Drug Resources Percentage	100.0%	100.0%	

Department of Justice - FEDERAL BUREAU OF INVESTIGATION

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary		FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function				
Drug Resources by Function				
<i>Intelligence</i>				
<i>Investigations</i>		147.718	152.891	
Total Drug Resources by Funding		147.718	152.891	
Drug Resources by Decision Unit				
<i>Intelligence</i>		7.070	7.100	
<i>Criminal Enterprises/Federal Crimes</i>		140.648	145.791	
Total Drug Funding		147.718	152.891	
Drug Resources Personnel Summary				
Total FTEs (direct only)		865	865	
Drug Resources as a Percent of Budget				
Total Agency Budget (in billions)		9.7	10.2	
Drug Resources Percentage		1.5%	1.5%	

Department of Justice - Federal Prison System (BOP)

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function			
<i>Decision Unit Inmate Care and Programs</i>			
<i>Corrections</i>	\$1,400.097	\$1,253.227	
<i>Treatment</i>	\$194.687	\$202.392	
Total, Decision Unit	\$1,594.784	\$1,455.619	
<i>Decision Unit Institution Security & Administration</i>			
<i>Corrections</i>	\$1,613.541	\$1,597.332	
Total, Decision Unit	\$1,613.541	\$1,597.332	
<i>Decision Unit Contract Confinement</i>			
<i>Corrections</i>	\$428.304	\$429.012	
<i>Treatment</i>	\$36.290	\$35.124	
Total, Decision Unit	\$464.594	\$464.136	
<i>Decision Unit Management and Administration</i>			
<i>Corrections</i>	\$151.216	\$154.418	
Total, Decision Unit	\$151.216	\$154.418	
<i>Decision Unit New Construction</i>			
<i>Corrections</i>	\$0.924	\$0.924	
Total, Decision Unit	\$0.924	\$0.924	
<i>Decision Unit M&R</i>			
<i>Corrections</i>	\$57.750	\$81.771	
Total, Decision Unit	\$57.750	\$81.771	
Total Drug Funding	3,882.809	3,754.200	
Drug Resources Personnel Summary			
Total FTEs (direct only)	16,690	16,761	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	8.1	7.8	
Drug Resources Percentage	47.5%	47.6%	

Department of Justice - Office of Justice Programs
(Dollars in Millions)

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function			
<i>Regional Information Sharing System Program ^{1/}</i>			
<i>State and Local Assistance</i>	\$14.000	\$14.000	■
Total, Regional Information Sharing System Program	\$14.000	\$14.000	■
<i>Drug Court Program</i>			
<i>Treatment</i>	\$83.000	\$95.000	■
Total, Drug Courts Program	\$83.000	\$95.000	■
<i>Justice and Mental Health Collaboration Program ^{2/}</i>			
<i>Treatment</i>	\$5.250	\$6.000	■
Total, Justice and Mental Health Collaboration	\$5.250	\$6.000	■
<i>Residential Substance Abuse Treatment Program</i>			
<i>Treatment</i>	\$34.000	\$35.000	■
Total, Residential Substance Abuse Treatment Program	\$34.000	\$35.000	■
<i>Harold Rogers' Prescription Drug Monitoring Program</i>			
<i>State and Local Assistance</i>	\$32.000	\$33.000	■
Total, Harold Rogers' Prescription Drug Monitoring Program	\$32.000	\$33.000	■
<i>Second Chance Act Program ^{3/}</i>			
<i>Treatment</i>	\$35.350	\$38.136	■
Total, Second Chance Act Program	\$35.350	\$38.136	■
<i>Project Hope Opportunity Probation with Enforcement (HOPE)</i>			
<i>State and Local Assistance</i>	\$4.500	\$5.000	■
Total, Project Hope	\$4.500	\$5.000	■
<i>Byrne Criminal Justice Innovation Program (Innovations in Community-Based Crime Reduction) ^{4/}</i>			
<i>State and Local Assistance</i>	\$6.600	\$7.500	■
Total, Byrne Criminal Justice Innovation Program	\$6.600	\$7.500	■
<i>Edward Byrne Memorial Justice Assistance Grant Program ^{5/}</i>			
<i>State and Local Assistance</i>	\$48.400	\$51.350	■
Total, Edward Byrne Memorial Justice Assistance Grant Program	\$48.400	\$51.350	■
<i>Veterans Treatment Courts Program</i>			
<i>Treatment</i>	\$25.000	\$25.000	■
Total, Veterans Treatment Courts Program	\$25.000	\$25.000	■
<i>Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAPP)</i>			
<i>Treatment</i>	\$185.000	\$190.000	■
Total, Comprehensive Opioid, Stimulant, and Substance Abuse Program	\$185.000	\$190.000	■

<i>CTAS Purpose Area 3: Justice Systems and Alcohol and Substance Abuse</i> ^{6/}			
<i>Treatment</i>	\$17,492	\$23,368	
Total, Tribal Set Aside - CTAS Purpose Area 3	\$17,492	\$23,368	
<i>CTAS Purpose Area 9: Tribal Youth Program</i> ^{6/}			
<i>Prevention</i>	\$3,000	\$9,000	
Total, Tribal Set Aside - CTAS Purpose Area 9	\$3,000	\$9,000	
<i>COPS Anti-Heroin Task Forces</i>			
<i>State and Local Assistance</i>	\$35,000	\$35,000	
Total, COPS Anti-Heroin Task Forces	\$35,000	\$35,000	
<i>COPS Anti-Methamphetamine Task Forces</i>			
<i>State and Local Assistance</i>	\$15,000	\$15,000	
Total, COPS Anti-Methamphetamine Task Forces	\$15,000	\$15,000	
<i>Forensic Support for Opioid and Synthetic Drug Investigations</i> ^{7/}			
<i>State and Local Assistance</i>	\$17,000	\$17,000	
Total, Forensic Support for Opioid and Synthetic Drug Investigations	\$17,000	\$17,000	
<i>Opioid-Affected Youth Initiative</i> ^{7/}			
<i>Prevention</i>	\$10,000	\$16,000	
Total, Opioid-Affected Youth Initiative	\$10,000	\$16,000	
<i>Mentoring for Youth Affected by the Opioid Crisis</i> ^{7/}			
<i>Prevention</i>	\$16,500	\$16,500	
Total, Mentoring for Youth Affected by the Opioid Crisis	\$16,500	\$16,500	
<i>Mental Health and Substance Use Treatment Support for Youth at High Risk or Involved in the Juvenile Justice System</i> ^{8/}			
<i>Treatment</i>	\$0,000	\$0,000	
Total, Mental Health and Substance Use Treatment Support for Youth	\$0,000	\$0,000	
Total Drug Funding	587,092	631,854	
Drug Resources Personnel Summary			
Total FTEs (direct only)	42	45	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	2.753	3.617	
Drug Resources Percentage	21.3%	17.5%	

OJP Footnotes:

^{1/} Amounts reported for the Regional Information Sharing System reflect 35 percent of total funding for this program as drug-related.

^{2/} Amounts shown for the Justice and Mental Health Collaboration Program reflect 15 percent of total funding for this program as drug-related.

^{3/} Funding for the Second Chance Act (SCA) Program is jointly managed by the Bureau of Justice Assistance (BJA) and the Office of Juvenile Justice and Delinquency Prevention (OJJDP). Funding for the Project HOPE program, which is typically funded as a carve-out of the SCA Program, is excluded from this total since it is shown on a separate line in the drug budget.

- Of the total SCA funding managed by BJA, 35 percent of this total is reported as drug-related in support of treatment activities.
- Of the total managed by OJJDP, 12 percent is reported as drug-related in support of treatment activities.

^{4/} Amounts shown for the Byrne Criminal Justice Innovation Program (Innovations in Community-Based Crime Reduction) reflect 30 percent of total funding for this program as drug-related.

^{5/} Amounts reported for the Byrne Justice Assistance Grant Program reflect 10 percent of total funding for this program as drug-related.

^{6/} Amounts shown for the Coordinated Tribal Assistance Solicitation (CTAS) Purpose Area 3 are based on estimates of how much funding from the Tribal Assistance appropriation will be used to support awards in this purpose area based on awards data from prior years. The amounts shown for CTAS Purpose Area 9: Tribal Youth Program are based on the funding amounts provided for the Tribal Youth Program (a carve-out of the Delinquency Prevention Program).

Of the total funding estimated for CTAS Purpose Area 3, 80 percent is reflected as drug-related in support of treatment activities. Of the total funding estimated for CTAS Purpose Area 9, 30 percent is reflected as drug-related in support of prevention activities.

^{7/} These three programs were created as new funding carve-outs included under existing OJP programs in the Consolidated Appropriations Act, 2018 (Public Law 115-141). The FY 2022 President's Budget and [REDACTED] included continued funding for these programs.

- The Forensic Support for Opioid and Synthetic Drug Investigations program is funded as a carve-out of Paul Coverdell Forensic Science Improvement Grants program. In FY 2021, approximately 52 percent of the \$30 million appropriated (or \$17 million) is scored as drug related. [REDACTED]

- The Opioid-Affected Youth Initiative is funded as a carve-out under the Delinquency Prevention Program. In FY 2021, \$10 million was appropriated for this program, which is scored as 100 percent drug related, to support prevention activities. [REDACTED]

- The Mentoring for Youth Affected by the Opioid Crisis program is funded as a carve-out of the Youth Mentoring program. In FY 2021, approximately 16 percent of the \$100 million appropriated for the Youth Mentoring Program (or \$16.5 million) is scored as drug related for this carve-out. [REDACTED]

^{8/} [REDACTED]

Department of Justice - UNITED STATES ATTORNEYS

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function			
<i>Criminal Decision Unit</i>			
<i>Prosecution</i>	98.905	98.905	
Total Drug Funding	98.905	98.905	
Drug Resources Personnel Summary			
Total FTEs (direct only)	546	546	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	2.3	2.5	
Drug Resources Percentage	4.2%	3.9%	

Department of Justice - Organized Crime Drug Enforcement Task Forces (ICDE)

Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function			
<i>Investigations</i>			
<i>Investigations</i>	\$381.240	\$381.514	
Total, Investigations	\$381.240	\$381.514	
<i>Prosecutions</i>			
<i>Prosecutions</i>	\$169.218	\$168.944	
Total, Prosecutions	\$169.218	\$168.944	
Total Drug Funding	550.458	550.458	
Drug Resources Personnel Summary			
Total FTEs (direct only)	2,702	2,573	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	0.6	0.6	
Drug Resources Percentage	100.0%	100.0%	

Department of Justice - U.S. Marshals Service
Dollars in Millions - TOTAL DRUG RESOURCES

Resource Summary	FY 2021 Enacted	FY 2022 President's Budget	FY 2023 Spring Call
Drug Resources by Decision Unit and Function			
Salaries and Expenses			
<i>Fugitive Apprehension</i>			
<i>International</i>	\$1.461	\$1.603	
<i>Investigative</i>	\$144.628	\$158.699	
Total, Fugitive Apprehension	\$146.089	\$160.302	
<i>Judicial and Courthouse Security</i>			
<i>Prosecutions</i>	\$109.453	\$121.777	
Total, Judicial and Courthouse Security	\$109.453	\$121.777	
<i>Prisoner Security and Transportation</i>			
<i>Prosecutions</i>	\$56.286	\$58.851	
Total, Prisoner Security and Transportation	\$56.286	\$58.851	
Federal Prisoner Detention			
<i>Detention Services</i>			
<i>Corrections</i>	\$732.586	\$741.541	
Total, Detention Services	\$732.586	\$741.541	
Total Drug Funding	1,044.414	1,082.471	
Drug Resources Personnel Summary			
Total FTEs (direct only)	1,000	1,025	
Drug Resources as a Percent of Budget			
Total Agency Budget (in billions)	3.6	3.8	
Drug Resources Percentage	28.9%	28.4%	

U.S. DEPARTMENT OF JUSTICE

DETAILED ACCOUNTING REPORTS





U.S. Department of Justice
Justice Management Division
Asset Forfeiture Management Staff
145 N St., N.E., Suite 5W.511
Washington, D.C. 20530

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the AFF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived from the AFF's accounting system of record for this Budget Decision Unit.
2. 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.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogramming's or transfers during FY 2021.
7. AFF did not have any ONDCP Fund Control Notices issued in FY 2021.

PETER MAXEY

Digitally signed by PETER
MAXEY
Date: 2022.01.18 18:12:48 -05'00'

Peter M. Maxey, Director
Asset Forfeiture Management Staff

Date

U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)

	FY 2021
	Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit: Asset Forfeiture	
Investigations	\$ 134.71
State and Local Assistance	71.63
Total Asset Forfeiture	<u>\$ 206.34</u>
Total Drug Control Obligations	<u>\$ 206.34</u>

**U.S. Department of Justice
Assets Forfeiture Fund
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

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 Asset Forfeiture Program (AFP) monies, commonly referred to as Joint Law Enforcement Program Operations Expenses. All AFP 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 Costs Leading to Seizure, Awards Based on Forfeiture, Contracts 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 forfeiture.

Joint Law Enforcement Operations – These expenses are for the various costs incurred by state and local law enforcement officers participating in joint law enforcement operations with a federal agency participating in the fund.

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.

Contracts 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

For the FY 2021 Financial Statements Audit, the AFF/Seized Asset Deposit Fund (SADF) received an unmodified audit opinion with one significant deficiency. The significant deficiency is related to the controls over timely recognition of forfeiture revenue. Specifically, “management did not have effective controls in place to ensure that agencies” participating in the AFP “were evaluating and reporting judicial information timely in the Consolidated Asset Tracking System (CATS).” Also, the significant deficiency cited that “there was no comprehensive process in place to identify, analyze, and document the impact of out-of-period revenue transactions on the current and prior year financial statements.”

To mitigate this finding:

- The Asset Forfeiture Financial Management Guide will be published in FY 2022 to clarify accounting requirements for participating agencies and require adherence to timely data input to CATS, including forfeiture decisions that directly impact the AFF or SADF;
- Asset Forfeiture Management Staff (AFMS) will also work with participating agencies to develop controls ensuring that seized and forfeited property transactions are recorded accurately and timely and will elevate instances of lack of response to the participating agency’s senior management to ensure that corrective action is taken prior to quarter-end reporting; and
- AFMS will review current internal controls review procedures, identifying high risk areas requiring more intensive review and update review procedures.

Disclosure 4: Reprogramming’s or Transfers

There were no reprogramming’s or transfers that affected drug-related budgetary resources.

Disclosure 5: Other Disclosures

None



U.S. Department of Justice

Criminal Division

Office of Administration

Washington, D.C. 20530

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, 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 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. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
4. There were no modifications to the methodology used to report drug control resources.
5. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2021.
6. CRM did not have any ONDCP Fund Control Notices issued in FY 2021.

JENNIFER MELTON

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Tracy Melton, Executive Officer

Date

U.S. Department of Justice
Criminal Division
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)

	FY 2021 Actual Obligations
Drug Obligations by Budget Decision Unit and Function:	
Decision Unit: Enforcing Federal Criminal Laws	
Prosecution	\$44.99
Total Enforcing Federal Criminal Laws	\$44.99
Total Drug Control Obligations	\$44.99

**U.S. Department of Justice
Criminal Division
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

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. CRM's drug budget is the funding available for the Division's drug-related activities. The CRM Sections and Offices contributing to this budget are:

- Appellate Section (APP)
- Computer Crimes and Intellectual Property Section (CCIPS)
- Capital Case Section (CCS)
- Fraud Section (FRD)
- International Criminal Investigative Training Assistance Program (ICITAP)
- Money Laundering and Asset Recovery Section (MLARS)
- Narcotic and Dangerous Drug Section (NDDS)
- Organized Crime and Gang Section (OCGS)
- Office of Enforcement Operations (OEO)
- Office of International Affairs (OIA)
- Office of Overseas Prosecutorial Development, Assistance and Training (OPDAT)
- Office of Policy and Legislation (OPL)

Since CRM's accounting system, Department of Justice's (DOJ's) Unified Financial Management System (UFMS), does not track obligation and expenditure data by ONDCP's drug functions, 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 2021, the Division's drug resources as a percentage of its overall actual obligations were 22.9%.

Data – All accounting information for CRM is derived from DOJ's Unified Financial Management System (UFMS).

Financial Systems – UFMS 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 Criminal Division (CRM) is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2021, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2021 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies in CRM internal controls. Additionally, the Department's assessment of risk and internal control in FY 2021 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

No reprogrammings or transfers occurred that affected the CRM's drug-related budgetary resources.



U. S. Department of Justice
Drug Enforcement Administration

www.dea.gov

Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021

On the basis of the Drug Enforcement Administration (DEA) management control program, and in accordance with the guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the DEA system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived from the DEA's accounting system of record for these Budget Decision Units.
2. The drug methodology used by the DEA to calculate obligations of budgetary resources by function and budget decision unit 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. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. 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 \$5 million or 10 percent of a specific program.
7. DEA did not have any ONDCP Fund Control Notices issued in FY 2021.

BRIAN HORN Digitally signed by BRIAN HORN
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Brian G. Horn, Deputy Assistant Administrator
Financial Management Division

Date

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

		FY 2021 Actual Obligations
Drug Obligations by Budget Decision Unit and Function:		
Diversion Control Fee Account		
Intelligence	\$	23.19
Investigations		519.22
Prevention		1.96
Total Diversion Control Fee Account	\$	544.36
Domestic Enforcement		
Intelligence	\$	163.50
Investigations		1,827.59
Prevention		3.55
Total Domestic Enforcement	\$	1,994.64
International Enforcement		
Intelligence	\$	25.54
International		470.77
Prevention		
Total International Enforcement	\$	496.32
State and Local Assistance		
State and Local Assistance	\$	9.12
Total State and Local Assistance	\$	9.12
Total Drug Control Obligations	\$	3,044.45
High-Intensity Drug Trafficking Area (HIDTA) Obligations	\$	17.67

**U.S. Department of Justice
Drug Enforcement Administration
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

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 guidance of the Office of National Drug Control Policy's (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, 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	4.26%	Intelligence
	95.38%	Investigations
	0.36%	Prevention
Domestic Enforcement	8.22%	Intelligence
	91.60%	Investigations
	0.18%	Prevention
International Enforcement	5.19%	International
	94.81%	Intelligence
	0.00%	Prevention
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 2021 including Salaries & Expenses (S&E) and Diversion Control Fee Account (DCFA) appropriations, was 8,051 through pay period 19, ending September 25, 2021.

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 Modifications

The DEA’s method for tracking drug enforcement resources has not been modified from the prior year methodology. The DEA uses current MCA data to allocate FY 2021 obligations from four decision units to ONDCP’s drug functions.

Disclosure 3: Material Weaknesses or Other Findings

DEA was included in the Department of Justice (DOJ) consolidated audit and did not receive a separate financial statements audit. The DOJ’s consolidated FY 2021 Independent Auditor’s Report revealed no material weaknesses or significant deficiencies.

Disclosure 4: Reprogrammings or Transfers

The DEA received five transfers during FY 2021 (see the attached Table of FY 2021 Reprogrammings and Transfers) with individual transfer amounts that matched or exceeded the \$5M or 10 percent of a specific program threshold. Three transfers were internal from DEA’s prior year funded unobligated balances to DEA’s S&E No Year account for a total of \$57,679,460.00. DEA received one transfer from HIDTA that met the reporting threshold, in the amount of \$14,705,966.00 and one interagency transfer from the Spectrum Relocation Fund (SRF) in the amount of \$10,623,250.00 to DEA’s Spectrum fund. DEA did not have a

reprogramming in FY 2021. Transfers under the Drug Resources by Function section in the Table of FY 2021 Reprogrammings 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 Report
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Transfers-in	Transfers-out	Total
Domestic Enforcement			
Intelligence	\$ 4.49		\$ 4.49
Investigations	50.05		50.05
Prevention	0.10		0.10
Total Domestic Enforcement	<u>\$ 54.64</u>	<u>\$ -</u>	<u>\$ 54.64</u>
International Enforcement			
Intelligence	\$ 12.95		\$ 12.95
International	0.71		0.71
Prevention	0.00		0.00
Total International Enforcement	<u>\$ 13.66</u>		<u>\$ 13.66</u>
State and Local Assistance			
State and Local Assistance	\$ -	\$ -	\$ -
Total State and Local Assistance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ 68.30</u>	<u>\$ -</u>	<u>\$ 68.30</u>
High-Intensity Drug Trafficking Area (HIDTA) Transfers	\$ 14.70	\$ -	



U.S. Department of Justice
Federal Bureau of Prisons

Central Office

Washington, DC 20534

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the BOP system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the BOP's accounting system of record for these Budget Decision Units.
2. 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.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. All material weaknesses or other findings by independent sources, or other known weaknesses, including those identified in the Agency's Annual Statement of Assurance, which may affect the presentation of drug-related obligations have been disclosed.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for transfers during the FY 2020. For FY 2021, there was a one-time reprogramming action of S&E funds that shifts a total of \$94.2 million from the BOP's unobligated balance in the Contract Confinement DU (\$87.7 million) and the Management and Administration DU (\$6.5 million) to the Inmate Care & Programs DU (\$20.1 million) and to the Institution and Security DU (\$74.1 million) to realign

FSA (First Step Act) funds. (see the attached Table of Reprogrammings and Transfers). In FY 2021, there was also a transfer of \$104 million from the BOP's S&E funds to Health and Human Services for Public Health Service (PHS).

7. BOP did not have any ONDCP Fund Control Notices issued in FY 2021.

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January 18, 2022

Lisa Ward,
Assistant Director
for Administration

Date

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

	FY 2021 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Inmate Care and Programs	
Treatment	\$ 90.15
Corrections	\$ 1,329.68
Total Inmate Care and Programs	\$ 1,419.83
 Decision Unit #2: Institution Security and Administration	
Corrections	\$ 1,690.60
Total Institution Security and Administration	\$ 1,690.60
 Decision Unit #3: Contract Confinement	
Treatment	\$ 35.20
Corrections	\$ 400.81
Total Contract Confinement	\$ 436.01
 Decision Unit #4: Management and Administration	
Corrections	\$ 140.94
Total Management and Administration	\$ 140.94
 Decision Unit #5: New Construction	
Corrections	\$ 0.96
Total New Construction	\$ 0.96
 Decision Unit #6: Modernization and Repair	
Corrections	\$ 66.25
Total Modernization and Repair	\$ 66.25
 Total Funding	 \$ 3,754.59

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

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 BOP's drug resources are divided into two functions: 1) Treatment; and 2) Corrections.

Treatment Function Obligations are calculated by totaling, actual amount obligated (100%) for Drug Treatment Functions, which 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 treatment obligations for Community Transitional Drug Treatment are captured in Contract Confinement Decision unit, where, as all other programs are included in Inmate Care and Program Decision Unit.

Correction Function Obligations are calculated by totaling, all BOP Direct Obligations, subtracting Treatment Functions obligations from it and applying drug percentage to these obligations. Drug percentage is the percentage of inmates sentenced for drug-related crimes (46.1%).

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. 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 2020).

Disclosure 3: Material Weaknesses or Other Findings

In FY 2021, the independent auditors identified one material weakness in the Agency Financial Report. The material weakness related to BOP's financial statement preparation.

**U.S. Department of Justice
Federal Bureau of Prisons
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

Disclosure 4: Reprogrammings or Transfers

BOP's FY 2021 obligations include all approved transfers. For FY 2021, there was a one-time reprogramming action of S&E funds that shifts a total of \$94.2 million from the BOP's unobligated balance in the Contract Confinement DU (\$87.7 million) and the Management and Administration DU (\$6.5 million) to the Inmate Care & Programs DU (\$20.1 million) and to the Institution and Security DU (\$74.1 million) to realign FSA (First Step Act) funds. (see the attached Table of Reprogrammings and Transfers). In, FY 2021, there was also a transfer of \$104 million from the BOP's S&E funds to Health and Human Services for Public Health Service (PHS).

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 2021, \$481,817 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 associated with three PHS Full Time Equivalent in relations 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 Report
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings	Transfers - in	Transfers- out	Total
Decision Unit: Inmate Care and Programs				
Corrections	\$ 9.24	\$ 47.94	\$ (47.94)	\$ 9.24
Total Inmate Care and Programs	<u>\$ 9.24</u>	<u>\$ 47.94</u>	<u>\$ (47.94)</u>	<u>\$ 9.24</u>
Decision Unit: Institution Security & Administration				
Corrections	\$ 34.18	\$ 0.00	\$ 0.00	\$ 34.18
Total Institution Security & Administration	<u>\$ 34.18</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 34.18</u>
Decision Unit: Contract Confinement				
Corrections	\$ (40.43)	\$ 0.00	\$ 0.00	\$ (40.43)
Total Contract Confinement	<u>\$ (40.43)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (40.43)</u>
Decision Unit: Management & Administration				
Corrections	\$ (2.99)	\$ 0.00	\$ 0.00	\$ (2.99)
Total Management and Administration	<u>\$ (2.99)</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (2.99)</u>
Total	<u>\$ 0.00</u>	<u>\$ 47.94</u>	<u>\$ (47.94)</u>	<u>\$ 0.00</u>



Washington, D.C. 20531

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the OJP system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived from the OJP's accounting system of record for these budget decision units.
2. The drug methodology used by the OJP to calculate obligations of budgetary resources by function and budget decision unit 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. All material weaknesses or other findings by independent sources, or other known weaknesses, including those identified in the Agency's Annual Statement of Assurance, which may affect the presentation of drug-related obligations have been disclosed.
5. There were no modifications to the methodology used to report drug control resources.
6. 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 \$5 million or 10 percent of a specific program.
7. OJP did not have any ONDCP Fund Control Notices issued in FY 2021.

RACHEL
JOHNSON

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Rachel Johnson,
Acting Chief Financial Officer

January 18, 2022

Date

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

**FY 2021
Actual
Obligations ^{1/, 3/}**

Drug Resources by Budget Decision Unit and Function:

Decision Unit #1: Regional Information Sharing System Program

State and Local Assistance	\$ 11.45
Total, Regional Information Sharing System Program	\$ 11.45

Decision Unit #2: Drug Court Program

Treatment	\$ 2.46
Total, Drug Court Program	\$ 2.46

Decision Unit #3: Justice and Mental Health Collaborations

Treatment	\$ 0.76
Total, Justice and Mental Health Collaborations	\$ 0.76

Decision Unit #4: Residential Substance Abuse Treatment Program

Treatment	\$ 30.41
Total, Residential Substance Abuse Treatment Program	\$ 30.41

Decision Unit #5: Harold Rogers' Prescription Drug Monitoring Program

State and Local Assistance	\$ 5.50
Total, Prescription Drug Monitoring Program	\$ 5.50

Decision Unit #6: Second Chance Act Program

Treatment	\$ 2.24
Total, Second Chance Act Program	\$ 2.24

Decision Unit #7: Project Hope Opportunity Probation with Enforcement (HOPE)

State and Local Assistance	\$ 0.04
Total, Project Hope	\$ 0.04

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

Decision Unit #8: Byrne Criminal Justice Innovation Program	
State and Local Assistance	\$ 0.79
Total, Byrne Criminal Justice Innovation Program	<u>\$ 0.79</u>
Decision Unit #9: Edward Byrne Memorial Justice Assistance Grant Program	
State and Local Assistance	\$ 32.14
Total, Byrne Justice Assistance Grant Program	<u>\$ 32.14</u>
Decision Unit #10: Tribal Youth Program ^{2/}	
Prevention	\$ 0.63
Total, Tribal Youth Program	<u>\$ 0.63</u>
Decision Unit #11: Veterans Treatment Courts Program	
Treatment	\$ 0.79
Total, Veterans Treatment Courts Program	<u>\$ 0.79</u>
Decision Unit #12: Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP)	
Treatment	\$ 12.05
Total, COSSAP	<u>\$ 12.05</u>
Decision Unit #13: Tribal Assistance (previously Tribal Courts Program and Indian Alcohol and Substance Abuse Program) ^{2/}	
Treatment	\$ 1.46
Total, Tribal Assistance	<u>\$ 1.46</u>
Decision Unit #14: Forensic Support for Opioid and Synthetic Drug Investigations	
State and Local Assistance	\$ 0.45
Total, Forensic Support	<u>\$ 0.45</u>
Decision Unit #15: Opioid-Affected Youth Initiative	
Prevention	\$ 0.37
Total, Opioid-Affected Youth Initiative	<u>\$ 0.37</u>

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

Decision Unit #16: Mentoring for Youth Affected by the Opioid Crisis

Prevention	\$	0.33
Total, Mentoring for Youth Affected by the Opioid Crisis	\$	0.33
Total Funding	\$	101.87
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$	-
Organized Crime Drug Enforcement Task Force (OCDETF)	\$	-

^{1/} Actual obligations reflect direct program obligations plus estimated management and administration obligations.

^{2/} In FY 2021, Congress provided funding for OJP's tribal programs on the Tribal Assistance and Tribal Youth Program line items, rather than under the 7% discretionary tribal justice assistance set aside that was requested in the FY 2021 President's Budget. Therefore, OJP is reporting funding for programs supported by part of the funding provided by the Tribal Assistance line item under the Tribal Courts and Indian Alcohol and Substance Abuse programs. Funding for the Tribal Youth Program is appropriated to OJP as a carveout under the Delinquency Prevention Program.

^{3/} In FY 2021, obligations for most of OJP's drug-related programs have been limited due to delays in processing grant awards under OJP's new JustGrants system. This table shows the status of drug-related program obligations as of September 30, 2021; OJP is currently planning to complete the processing of FY 2021 grant awards and obligate all FY 2021 funding by December 31, 2021. Therefore, OJP's drug-related program obligations will be unusually low in FY 2021 compared to prior years; the obligation of the remaining FY 2021 funding will be shown in the FY 2022 attestation.

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

Disclosure 1: Drug Methodology

The mission of the Office of Justice Programs (OJP) is to provide leadership, resources, and solutions for creating safe, just, and engaged communities. As such, OJP's resources are primarily targeted toward assisting state, local, and tribal governments. In executing its mission, OJP dedicates a significant level of resources to drug-related program activities, which focus on addressing the public safety- and justice system-related consequences of substance misuse disorder through activities such as expanding substance misuse treatment services within the justice system, promoting problem solving courts, diversion programs and other evidence-based responses to individual with substance misuse disorder who come into contact with the justice system, supporting community-based efforts to reduce overdose death and provide substance misuse treatment services to justice-system involved individuals and those returning to the community following incarceration, substance misuse prevention and education, and research and statistics.

The Table of Drug Control Obligations was prepared in accordance with the Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. The OJP obligations reported for the Fiscal Year (FY) 2021 attestation reflect a revised drug budget methodology established by OJP and ONDCP in January 2018. This methodology was implemented to better reflect OJP contributions to the ONDCP drug strategy.

OJP's Office of the Chief Financial Officer, Budget Formulation and Appropriations Division is responsible for the development and presentation of the annual OJP ONDCP Budget. OJP's FY 2021 drug obligations have a total of 16 decision units identified for the National Drug Control Budget. Due to a change resulting from the transition from OJP's legacy financial Management system (FMIS2) to the Department of Justice (DOJ) Unified Financial Management System (UFMS), OJP has merged the Tribal Courts Program and Indian Alcohol and Substance Abuse Program decision units into a single Tribal Assistance decision unit since financial data for the two previous decision units is no longer tracked separately. During the transition to UFMS, a new line was created to separate the Mentoring for Youth Affected by the Opioid Crisis program from the large Youth Mentoring Program, allowing OJP to report financial data focused solely on this program on this program's line in the attestation. No new decision units were added in FY 2021.

The following programs are not being reported, as Congress did not enact the set aside in FY 2021: (1) the 7 percent Tribal Set Aside Coordinated Tribal Assistance Solicitation (CTAS) Purpose Area 3: Justice Systems and Alcohol and Substance Abuse, and (2) the 7 percent Tribal Set Aside - CTAS Purpose Area 9: Tribal Youth Program.

The 16 decision units in FY 2021 include the following:

- Regional Information Sharing System Program

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For Fiscal Year Ended September 30, 2021**

- Drug Court Program
- Justice and Mental Health Collaborations
- Residential Substance Abuse Treatment Program
- Harold Rogers' Prescription Drug Monitoring Program
- Second Chance Act Program
- Project Hope Opportunity Probation with Enforcement (HOPE)
- Byrne Criminal Justice Innovation Program
- Edward Byrne Memorial Justice Assistance Grant Program
- Tribal Youth Program
- Veterans Treatment Courts Program
- Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP)
- Tribal Assistance (*previously Tribal Courts Program and Indian Alcohol and Substance Abuse Program*)
- Forensic Support for Opioid and Synthetic Drug Investigations
- Opioid-Affected Youth Initiative
- Mentoring for Youth Affected by the Opioid Crisis

In determining the level of resources used in support of these 16 budget decision units, OJP used the following methodology:

Drug Program Obligations by Decision Unit

Data on obligations, as of September 30, 2021, were gathered from DOJ's UFMS. The total obligations presented for OJP are net of funds obligated under the Crime Victims Fund and Public Safety Officers' Benefits Program.

FY 2021 grant awards processing and the associated obligations for many of OJP's drug-related programs were delayed past the end of the fiscal year. OJP currently anticipates completing the processing of FY 2021 grant awards by December 31, 2021. Therefore, OJP's drug-related obligations will be significantly lower in FY 2021 compared to prior years; the obligation of the remaining FY 2021 funding will be shown as part of OJP's FY 2022 drug-related obligations.

Management and Administration (M&A) Data

M&A funds are assessed at the programmatic level and obligations are obtained from UFMS. The obligation amounts were allocated to each decision unit by applying the relative percentage of Full-Time Equivalents (FTE) assigned to the 16 drug related decision units to the total M&A obligations for OJP.

Overall, OJP program activities support the four goals of the National Drug Control Strategy to: (1) strengthening the capacity of state, local, and tribal communities to identify and

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For Fiscal Year Ended September 30, 2021**

prevent substance misuse; (2) improving the response to overdose; (3) eliminating barriers to treatment availability; (4) leveraging drug courts and diversion programs. Functionally, OJP program activities fall under the following functions: State and Local Assistance, Treatment, and Prevention. 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.

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

Function: The appropriate drug-related percentage was applied to each decision unit line item and totaled by function. For FY 2021, the 16 budget decision units had a function allocation of 100 percent.

Decision Unit: In accordance with the ONDCP Circulars and OJP's drug budget methodology, 100 percent of the actual obligations for 8 of the 16 budget decision units are included in the Table of Drug Control Obligations.

As specified in the current OJP drug budget methodology:

- Only 35 percent of the actual obligations for the Regional Information Sharing System Program are included;
- Only 15 percent of the actual obligations for Justice and Mental Health Collaborations are included;
- Only 35 percent of the actual obligations administered by the Bureau of Justice Assistance (BJA) and 12 percent of the actual obligations administered by the Office of Juvenile Justice and Delinquency Prevention (OJJDP) under the Second Chance Act are included;
- Only 30 percent of the actual obligations for the Byrne Criminal Justice Innovation Program and Tribal Youth Program are included;
- Only 10 percent of the actual obligations for the Edward Byrne Memorial Justice Assistance Grants Program are included;
- Only 30 percent of the actual obligations for the Tribal Youth program are included;
- Only 80 percent of the actual obligations for the Tribal Courts Program and Indian Alcohol and Substance Abuse Program are included; and

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For Fiscal Year Ended September 30, 2021**

- Only 49 percent of total actual obligations for the Paul Coverdell Forensic Science Improvement Grants Program are included to represent the activity under the Forensic Support for Opioid and Synthetic Drug Investigations decision unit.

Disclosure 2: Methodology Modifications

As noted above, OJP and ONDCP agreed to a revised drug budget methodology for OJP programs in January 2018. Since the implementation of this methodology in FY 2018, there have been no significant changes to OJP's methodology for reporting drug budget obligations.

Funding for OJP tribal programs in the FY 2021 attestation is reported under:

- The Tribal Courts and Indian Alcohol and Substance Abuse decision units (both of which are funded from the Tribal Assistance line item appropriation); and
- The Tribal Youth Program (which is funded as a carveout from the Delinquency Prevention Program line item appropriation).

As noted above, changes in the structure of OJP's financial system during the transition between FMIS2 and UFMS have led to small changes in the reporting of financial data other than obligations for the Tribal Assistance (formerly the Tribal Courts and Indian Alcohol and Substance Abuse Program) and Mentoring for Youth Affected by the Opioid Crisis decision units.

- In past attestations, OJP was able to report non-obligation financial data specific to the Tribal Courts and Indian Alcohol and Substance Abuse decision units. Now that these two decision units have been combined (along with two other programs) into the Tribal Assistance decision unit under UFMS, all financial data other than obligations now reflects the Tribal Assistance decision unit as a whole (which includes both drug-related and non-drug-related funding).
- In past attestations, the Mentoring for Youth Affected by the Opioid Crisis decision unit funding was reported in FMIS2 as part of the larger Youth Mentoring Program; therefore, all financial data (other than obligations) represented the Youth Mentoring Program as a whole. Now that the Mentoring for Youth Affected by the Opioid Crisis decision unit is tracked on its own line in UFMS, all of the financial data reported in this attestation is specific to this decision unit.

Disclosure 3: Material Weaknesses or Other Findings

For FY 2021, OJP was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2021 *Independent Auditors' Report* revealed a deficiency at OJP for monitoring cloud services organizations used to support the new grants management financial process, and deficiencies at three other DOJ components, which was reported as a consolidated material weakness by the auditors. In DOJ's FMFIA Assurance Statement, we reported the OJP weakness as a significant deficiency in internal controls.

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For Fiscal Year Ended September 30, 2021**

will assess and implement controls to address risks associated with changes to accounting standards, implementation of new systems, and utilization of new service organizations. The Auditors found the Department's financial statements are fairly presented as of and for the year ended September 30, 2021. An unmodified opinion was issued. There were no findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

In accordance with the ONDCP's Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, OJP has provided the attached Table of Reprogrammings and Transfers. In FY 2021, for the reported decision units and programs, OJP had no reprogrammings, and \$43.34 million and \$92.49 million in drug-related transfers-in and transfers-out, respectively. The transfers-in amounts include OJP's FY 2021 prior-year recoveries associated with the reported budget decision units. The transfers-out amounts reflect the assessments for the 2.0 percent Research, Evaluation, and Statistics (RES) set aside and M&A assessments against OJP programs.

The RES 2.0 percent set-aside was directed by Congress for funds to be transferred to and merged with funds provided to the National Institute of Justice and the Bureau of Justice Statistics to be used for research, evaluation, or statistical purposes. In FY 2021, Congress provided OJP the authority to assess programs for administrative purposes.

Disclosure 5: Other Disclosures

In FY 2021, OJP's drug-related programs were supported by \$41 million in unobligated resources carried forward from previous fiscal years. Of this amount, \$26.12 million was rescinded to assist in addressing rescission against OJP's past years' unobligated balances that was included in the Consolidated Appropriations Act of 2021. (For a program-by-program breakdown of carryforward and rescission amounts, please refer to the Funding Crosswalk for Drug Programs table.)

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Detailed Accounting Report
Table of Reprogrammings and Transfers
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #1: Regional Information Sharing System Program				
State and Local Assistance	\$ -	\$ 37.08	\$ (0.80)	\$ 36.28
Total, Regional Information Sharing System Program	<u>\$ -</u>	<u>\$ 37.08</u>	<u>\$ (0.80)</u>	<u>\$ 36.28</u>
Decision Unit #2: Drug Court Program				
Treatment	\$ -	\$ 0.59	\$ (7.73)	\$ (7.14)
Total, Drug Court Program	<u>\$ -</u>	<u>\$ 0.59</u>	<u>\$ (7.73)</u>	<u>\$ (7.14)</u>
Decision Unit #3: Justice and Mental Health Collaborations				
Treatment	\$ -	\$ 0.31	\$ (3.26)	\$ (2.95)
Total, Justice and Mental Health Collaborations	<u>\$ -</u>	<u>\$ 0.31</u>	<u>\$ (3.26)</u>	<u>\$ (2.95)</u>
Decision Unit #4: Residential Substance Abuse Treatment Program				
Treatment	\$ -	\$ 0.36	\$ (3.17)	\$ (2.81)
Total, Residential Substance Abuse Treatment Program	<u>\$ -</u>	<u>\$ 0.36</u>	<u>\$ (3.17)</u>	<u>\$ (2.81)</u>

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers – Continued
For Fiscal Year Ended September 30, 2020
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #5: Harold Rogers' Prescription Drug Monitoring Program				
State and Local Assistance	\$ -	\$ 0.12	\$ (2.98)	\$ (2.86)
Total, Prescription Drug Monitoring Program	<u>\$ -</u>	<u>\$ 0.12</u>	<u>\$ (2.98)</u>	<u>\$ (2.86)</u>
Decision Unit #6: Second Chance Act Program				
Treatment	\$ -	\$ 2.12	\$ (8.89)	\$ (6.77)
Total, Second Chance Act Program	<u>\$ -</u>	<u>\$ 2.12</u>	<u>\$ (8.89)</u>	<u>\$ (6.77)</u>
Decision Unit #7: Project Hope Opportunity Probation with Enforcement (HOPE)				
State and Local Assistance	\$ -	\$ 0.01	\$ (0.42)	\$ (0.41)
Total, Project Hope	<u>\$ -</u>	<u>\$ 0.01</u>	<u>\$ (0.42)</u>	<u>\$ (0.41)</u>
Decision Unit #8: Byrne Criminal Justice Innovation Program				
State and Local Assistance	\$ -	\$ 0.05	\$ (2.05)	\$ (2.00)
Total, Byrne Criminal Justice Innovation Program	<u>\$ -</u>	<u>\$ 0.05</u>	<u>\$ (2.05)</u>	<u>\$ (2.00)</u>

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers – Continued
For Fiscal Year Ended September 30, 2020
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #9: Edward Byrne Memorial Justice Assistance Grant Program				
State and Local Assistance	\$ -	\$ 1.06	\$ (33.54)	\$ (32.48)
Total, Byrne Justice Assistance Grant Program	<u>\$ -</u>	<u>\$ 1.06</u>	<u>\$ (33.54)</u>	<u>\$ (32.48)</u>
Decision Unit #10: Tribal Youth Program ^{4/}				
Prevention	\$ -	\$ -	\$ (0.93)	\$ (0.93)
Total, Tribal Youth Program	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (0.93)</u>	<u>\$ (0.93)</u>
Decision Unit #11: Veterans Treatment Courts Program				
Treatment	\$ -	\$ 0.33	\$ (2.33)	\$ (2.00)
Total, Veterans Treatment Courts Program	<u>\$ -</u>	<u>\$ 0.33</u>	<u>\$ (2.33)</u>	<u>\$ (2.00)</u>
Decision Unit #12: Comprehensive Opioid, Stimulant, and Substance Abuse Program (COSSAP)				
Treatment	\$ -	\$ 0.24	\$ (17.23)	\$ (16.99)
Total, COSSAP	<u>\$ -</u>	<u>\$ 0.24</u>	<u>\$ (17.23)</u>	<u>\$ (16.99)</u>

U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers – Continued
For Fiscal Year Ended September 30, 2020
(Dollars in Millions)

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Decision Unit #13: Tribal Assistance				
<i>(previously Tribal Courts Program and Indian Alcohol and Substance Abuse Program) ^{4/, 5/}</i>				
Treatment	\$ -	\$ 0.38	\$ (5.16)	\$ (4.78)
Total, Tribal Assistance	<u>\$ -</u>	<u>\$ 0.38</u>	<u>\$ (5.16)</u>	<u>\$ (4.78)</u>
Decision Unit #14: Forensic Support for Opioid and Synthetic Drug Investigations				
State and Local Assistance	\$ -	\$ 0.68	\$ (3.07)	\$ (2.39)
Total, Forensic Support	<u>\$ -</u>	<u>\$ 0.68</u>	<u>\$ (3.07)</u>	<u>\$ (2.39)</u>
Decision Unit #15: Opioid-Affected Youth Initiative				
Prevention	\$ -	\$ 0.01	\$ (0.93)	\$ (0.92)
Total, Opioid-Affected Youth Initiative	<u>\$ -</u>	<u>\$ 0.01</u>	<u>\$ (0.93)</u>	<u>\$ (0.92)</u>
Decision Unit #16: Mentoring for Youth Affected by the Opioid Crisis ^{6/}				

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers – Continued
For Fiscal Year Ended September 30, 2020
(Dollars in Millions)**

Drug Resources by Budget Decision Unit and Function:	Reprogrammings ^{1/}	Transfers-in ^{2/}	Transfers-out ^{3/}	Total
Prevention	\$ -	\$ -	\$ -	\$ -
Total, Mentoring for Youth Affected by the Opioid Crisis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total	<u>\$ -</u>	<u>\$ 43.34</u>	<u>\$ (92.49)</u>	<u>\$ (49.15)</u>

Notes:

^{1/} There were no reprogrammings related to the programs displayed in this table in FY 2021.

^{2/} Amounts shown for Transfers In reflect a Congressionally-directed \$37.07 million transfer from COPS to fund the Regional Information Sharing System program and \$0.36 million from COPS and OVW to support training and technical assistance under OJP's Tribal Courts program, as well as FY 2021 recoveries.

^{3/} Amounts shown for Transfers Out include all funding assessed from these programs to support the 2.0% Research, Evaluation, and Statistics set aside and OJP Management and Administration, as well as a transfer of \$0.88 million to the Department of the Interior/Bureau of Indian Affairs to support relevant awards under its Indian Employment, Training, and Related Services Demonstration Act (447) program.

^{4/} In FY 2021, Congress provided funding for OJP's tribal programs on the Tribal Assistance and Tribal Youth Program line items, rather than under the 7% discretionary tribal justice assistance set aside that was requested in the FY 2021 President's Budget. Therefore, OJP is reporting funding for programs supported by part of the funding provided by the Tribal Assistance line item under the Tribal Courts and

**U.S. Department of Justice
Office of Justice Programs
Detailed Accounting Submission
Table of Reprogrammings and Transfers – Continued
For Fiscal Year Ended September 30, 2020
(Dollars in Millions)**

Indian Alcohol and Substance Abuse programs. Funding for the Tribal Youth Program is appropriated to OJP as a carveout under the Delinquency Prevention Program.

^{5/} In FY 2021, OJP transitioned from its legacy financial management system (FMIS2) to DOJ's standard financial management system (UFMS). During this transition, four reporting lines from the FMIS2 system (the Tribal Courts, Indian Alcohol and Substance Abuse, Tribal Criminal and Civil Legal Assistance (TCCLA), and the Indian Country Prison Grants/Tribal Construction programs) were combined into one line in UFMS (Tribal Assistance) to better fit the current appropriations structure for these programs. OJP will not be able to track financial data on the Tribal Courts Program and Indian Alcohol and Substance Abuse Program separately and therefore has merged data for both of these programs into a single line (Tribal Assistance).

^{6/} In FY 2021, OJP transitioned from its legacy financial management system (FMIS2) to DOJ's standard financial management system (UFMS). During this transition, a separate line (that was not present in the FMIS2 system) was created in UFMS to track financial data on the Mentoring for Youth Affected by the Opioid Crisis program. Therefore, all data on this line reflects the Mentoring for Youth Affected by the Opioid Crisis program and does not include any funding related to the Youth Mentoring program (as it did in the past).



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**Detailed Accounting Report
Management’s Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, National Drug Control Program Agency Compliance Reviews, dated September 9, 2021, 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 control obligations are consistent with the application of the approved methodology for calculating drug control funding against the United States Attorneys accounting system of record for these Budget Decision Units.
2. The drug methodology used by the United States Attorneys to calculate obligations of budgetary resources by function and budget decision 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. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2021.
7. The United States Attorneys did not have any ONDCP Fund Control Notices issued in FY 2021.

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Jonathan Pelletier
Chief Financial Officer

Date

U.S. Department of Justice
United States Attorneys
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)

FY 2021
Actual Obligations

Drug Obligations by Budget Decision Unit and Function:

Decision Unit : Criminal

Prosecution

\$ 126.35

Total Criminal Decision Unit

\$ 126.35

Total Drug Control Obligations

\$ 126.35

High-Intensity Drug Trafficking Area (HIDTA) Obligations

\$ 0.56

**U.S. Department of Justice
United States Attorneys
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

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 Federal 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 USAO's drug control mission. 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 for drug resources within our appropriation, the United States Attorneys have developed a drug budget methodology based on workload data. The number of work years dedicated to non-OCDETF drug related prosecutions is taken as a percentage of total workload. This percentage is then multiplied against total obligations to derive estimated drug related obligations.

Data – In FY 2021, all financial information for the United States Attorneys was derived from Department of Justice's (DOJ's) Unified Financial Management System (UFMS). Workload information was derived from the United States Attorneys' USA-5 Reporting System.

Financial Systems –UFMS 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 drug methodology from prior years.

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 2021, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statement audit. The fiscal year 2021 audit resulted in an unmodified opinion on the financial statements.

It is important to note that the Department implemented significant improvements to the financial statement compilation and review controls. KPMG identified a material weakness in the FY 2021 Independent Auditors' Report, noting that improvements are needed in management's risk assessment process, monitoring, and financial statement preparation and review. The audit required under Government Auditing Standards revealed no instances of non-compliance or other matters. KPMG subsequently conducted tests that disclosed no instances where the Department's financial management systems were substantially non-compliant with Federal Financial Management Improvement Act (FFMIA).

Disclosure 4: Reprogrammings or Transfers

There was no drug related reprogrammings or transfers that affected drug-related budgetary resources in FY 2021.



**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the OCDETF system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations reported by budget decision unit represents the actual obligations derived 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 and budget decision unit 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. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2021.

7. OCDETF did not have any ONDCP Fund Control Notices issued in FY 2021.

JESSICA
CROWLEY

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Jessica Crowley, Budget Officer

January 18, 2022

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces (OCDEF) Program
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021**

Dollars in Millions

Drug Obligations by Decision Unit and Function	FY 2021 Actual Obligations	FY 2021 OCDEF Executive Office*	FY 2021 Carrvoer	Total FY 2021 Actual Obligations
Investigations:				
Fund				
Drug Enforcement Administration (DEA)	\$ 178.66	\$ 2.55	\$ 1.72	\$ 182.93
Federal Bureau of Investigation (FBI)	127.64	1.82	1.23	130.69
U.S. Marshals Service (USMS)	11.84	0.17	0.11	12.12
Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)	12.03	0.17	0.12	12.32
OCDEF Fusion Center (OFC)	31.03	0.44	3.79	35.27
International Organized Crime Intelligence and Operations Center (IOC-2)	5.68	0.08	0.05	5.81
National Emerging Threats	1.02	0.01	0.01	1.05
Co-Located Strike Forces Operations	5.81	0.08	0.06	5.95
TOTAL INVESTIGATIVE DECISION UNIT	\$ 373.70	\$ 5.34	\$ 7.10	\$ 386.13
Prosecutions:				
U.S. Attorneys (USAs)	\$ 165.25	\$ 2.36	\$ 0.00	\$ 167.61
Criminal Division (CRM)	2.55	0.04	0.00	2.59
EXO Threat Response Unit (TRU)	1.21	0.02	0.00	1.22
TOTAL PROSECUTORIAL DECISION UNIT	\$ 169.01	\$ 2.41	\$ 0.00	\$ 171.42
Total Drug Control Obligations	\$ 542.70	\$ 7.75	\$ 7.10	\$ 557.55

(*Includes funding for the following agencies" HSI, \$1.12 ; USCG, \$1.783; USSS \$0.70 all split among Investigative Decision Unit)

**U.S. Department of Justice
Organized Crime Drug Enforcement Task Forces Program
Detailed Accounting Report
Related Disclosures
For Fiscal Year Ended September 30, 2021**

Disclosure 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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021. 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 United Financial Management System (UFMS). ICDE resources are reported as 100 percent drug-related because the entire focus of the OCDETF Program is drug control.

Financial Systems - UFMS 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 UFMS 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 Intelligence and Operations Center. 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 100 percent of the OCDETF Program's Prosecution resources to the Prosecution Decision Unit.

Disclosure 2: Methodology Modifications

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

Disclosure 3: Material Weaknesses or Other Findings

The OCDETF Program is a component within the DOJ Offices, Boards and Divisions (OBDs). For FY 2021, the OBDs were included in the DOJ consolidated audit and did not receive a separate financial statements audit. The DOJ's consolidated FY 2021 *Independent Auditors' Report* revealed no material weaknesses or significant deficiencies directed at OCDETF. Additionally, the Department's assessment of risk and internal control in FY 2021 conducted in accordance with OMB Circular A-123 did not identify any findings which may materially affect the presentation of prior year drug-related obligations data.

Disclosure 4: Reprogrammings or Transfers

There were no reprogrammings or transfers in FY 2021.



U.S. Department of Justice

United States Marshals Service

Office of the Chief Financial Officer

Washington, DC 20530-0001

**Detailed Accounting Report
Management's Assertion Statement
For Fiscal Year Ended September 30, 2021**

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, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, we assert that the USMS system of accounting, use of estimates, and systems of internal controls provide reasonable assurance that:

1. The drug control obligations are consistent with the application of the approved methodology for calculating drug control funding against the USMS's accounting system of record for these Budget Decision Units.
2. 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.
3. The drug methodology disclosed in this statement was the actual drug methodology used to generate the Table of Drug Control Obligations.
4. There were no material weaknesses or other findings by independent sources identified which may affect the presentation of drug-related obligations.
5. There were no modifications to the methodology used to report drug control resources.
6. The data presented are associated with obligations against a financial plan that did not require revision for reprogrammings or transfers during FY 2021.
7. The USMS did not have any ONDCP Fund Control Notices issued in FY 2021.

Holley O'Brien

Holley O'Brien
Chief Financial Officer

1/18/2022

Date

**U.S. Department of Justice
U.S. Marshals Service
Detailed Accounting Report
Table of Drug Control Obligations
For Fiscal Year Ended September 30, 2021
(Dollars in Millions)**

	FY 2021 Actual Obligations
Drug Resources by Budget Decision Unit and Function:	
Decision Unit #1: Fugitive Apprehension	
International	\$1.45
Investigations	\$143.07
Total Fugitive Apprehension	\$144.51
Decision Unit #2: Judicial and Courthouse Security	
Prosecution	\$168.00
Total Judicial and Courthouse Security	\$168.00
Decision Unit #3: Prisoner Security and Transportation	
Prosecution	\$89.59
Total Prisoner Security and Transportation	\$89.59
Decision Unit #4: Detention	
Corrections	\$792.18
Total Detention	\$792.18
Total Funding	\$1,194.29
High-Intensity Drug Trafficking Area (HIDTA) Transfer	\$0.90
Organized Crime Drug Enforcement Task Force (OCDETF)	\$12.01

* Report all decision units listed in the most recent National Drug Control Strategy Budget Summary

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Related Disclosures
For Fiscal Year Ended September 30, 2021**

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

Three decision units, Fugitive Apprehension, Judicial & Courthouse Security, and Prisoner Security & Transportation, are calculated using drug-related workload ratios applied to the Salaries & Expenses (S&E) appropriation. For the Fugitive Apprehension decision unit, the USMS uses drug-related workload ratios based on the number of all warrants cleared, including felony offense classifications for Federal, state, and local warrants such as narcotics possession, manufacturing, and distribution. To calculate the drug-related workload percentage for this decision unit, the USMS divides the number of drug-related warrants cleared by the total number of warrants cleared. For the Judicial & Courthouse Security, and Prisoner Security & Transportation decision units, the USMS uses drug-related workload ratios based only on in custody, drug-related, primary Federal offenses, such as various narcotics possession, manufacturing, and distribution charges. Primary offense refers to the crime with which the accused is charged that usually carries the most severe sentence. To calculate the drug-related workload percentages for these two decision units, the USMS divides the number of drug-related offenses in custody by the total number of offenses in custody. The USMS derives its drug related obligations for these three decision units starting with the USMS S&E appropriation actual obligations at fiscal year-end as reported in the Standard Form-133, *Report on Budget Execution and Budgetary Resources*. The previously discussed drug workload ratios by decision unit are then applied to the total S&E annual appropriation to derive the drug-related obligations.

Detention services obligations are funded through the Federal Prisoner Detention (FPD) Appropriation. The USMS is responsible for Federal detention services relating to the housing and care of Federal detainees remanded to USMS custody, including detainees booked for drug offenses. The 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 the housing and care of the drug prisoner population. Therefore, for the Detention Services decision unit, the methodology used to determine the cost associated with the drug prisoner population is to multiply the ADP for drug offenses by the per diem rate (housing cost per day), which is then multiplied by the number of days in the year.

Data – All accounting information for the USMS, to include S&E and FPD appropriations, 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 Capture operational information

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For Fiscal Year Ended September 30, 2021**

and case management system. The data describe the actual price charged by state, local, and private detention facility operators and 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.

The drug-related statistical data (e.g., drug-related offenses in custody) are also queried from the USMS Capture operational information and case management system. 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 Capture, the statistics in this report cannot be exactly replicated. The data in Capture is dynamic, and the statistics are only current as of the date and time the report was compiled.¹

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.

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

For FY 2021, the USMS was included in the DOJ consolidated financial statements audit and did not receive a separate financial statements audit opinion. The DOJ’s consolidated FY 2021 Independent Auditors’ Report, which was performed in Accordance with *Government Auditing Standards*, revealed no material weaknesses, significant deficiencies, or other findings for the USMS. Additionally, the Department’s review of the USMS internal controls as well as program activity for FY 2021 conducted in accordance with OMB Circular A- 123 did not identify any findings that adversely affected the functioning of existing controls, or the integrity of the data used in published financial reports.

Disclosure 4: Reprogrammings or Transfers

There were no reprogramming or transfers that directly affected drug-related budgetary resources.

Disclosure 5: Other Disclosures

¹ Capture data reports were generated in October, 2021.

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None.