



### Why This Matters

Office of National Drug Control Policy (ONDCP) Circular, Drug Control Accounting, dated May 1, 2007, requires National Drug Control Program agencies to submit to the Director not later than February 1 of each year, a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year. This detailed accounting to the Director of National Drug Control Policy includes a Table of Prior Year Drug Control Obligations Report. The Office of Inspector General (OIG) is required to conduct a review of the report and provide a conclusion about the reliability of each assertion made in the report.

## Independent Review of U.S. Immigration and Customs Enforcement's Reporting of FY 2012 Drug Control Obligations

### What We Determined

KPMG LLP, under contract with the Department of Homeland Security, Office of Inspector General, issued an Independent Accountants' Report on the Table of Prior Year Drug Control Obligations for U.S. Immigration and Customs Enforcement (ICE). ICE's management prepared the Table of Prior Year Drug Control Obligations Report and related disclosures to comply with the requirements of the ONDCP Circular, Drug Control Accounting, dated May 1, 2007. Based on the review, except for ICE not obtaining approval for a change in methodology for calculating certain obligations, nothing came to KPMG LLP's attention that caused them to believe that the Table of Prior Year Drug Control Obligations and related disclosures for the year ended September 30, 2012, are not presented, in all material respects, in conformity with ONDCP's Circular, or that management's assertions are not fairly stated, in all material respects, based on the criteria set forth in ONDCP's Circular. KPMG LLP did not issue any recommendations as a result of this review.

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### For Further Information:

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