



# Memorandum

**U.S. Department of  
Transportation**

Office of the Secretary  
of Transportation  
Office of Inspector General

Subject: **INFORMATION:** Attestation Engagement –  
Review of FY 2012 Drug Control Obligation  
Summary and Performance Summary Reports,  
National Highway Traffic Safety Administration  
Project No. 13F3011F000

Date: December 13, 2012

From:

Louis C. King   
Assistant Inspector General for Financial and  
Information Technology Audits

Reply to  
Attn. of: JA-20

To: National Highway Traffic Safety Administrator

On May 1, 2007, the Office of National Drug Control Policy (ONDCP) issued the Annual Accounting and Authentication of Drug Control Funds and Related Performance Circular (the Circular) which requires agencies to submit drug control obligations and performance reports. It further requires inspectors general to review these reports.

As required, the Office of Inspector General (OIG) is initiating an attestation engagement of the National Highway Traffic Safety Administration (NHTSA) fiscal year 2012 Drug Control Obligation Summary and Performance Summary Reports. Our objective is to provide negative assurance as to whether any information came to our attention on the basis of the work performed to indicate that management's assertions are not fairly presented, in all material respects, based on the requirements of the Circular. We will not express an opinion on the accuracy of NHTSA's Drug Control Obligation Summary and Performance Summary Reports.

We will begin our attestation engagement immediately and will contact your audit liaison to schedule an entrance conference. The Circular requires we submit our report to ONDCP by February 1, 2013. To meet this timeframe, we will need the signed fiscal year 2012 reports by December 21, 2012.

If you have any questions, please call me at (202) 366-1407, or George Banks, Program Director, at (410) 962-1729.

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cc: Thomas Johnson, ONDCP  
Richelle Perazich, ONDCP  
DOT Audit Liaison, M-1  
NHTSA Audit Liaison, NPO-310