

**INSPECTOR GENERAL REVIEW OF  
FISCAL YEAR 2009 DRUG CONTROL  
FUNDS AND PERFORMANCE SUMMARY  
REPORTING**

*National Highway Traffic Safety Administration*

*Report Number: FI-2010-040*

*Date Issued: February 01, 2010*



**U.S. Department of  
Transportation**

Office of the Secretary  
of Transportation

Office of Inspector General  
Washington, DC 20590

February 1, 2010

Mr. Jon E. Rice  
Associate Director for Performance and Budget  
Office of National Drug Control Policy  
Washington, DC 20503

Dear Mr. Rice:

This report presents the results of our independent review of the U.S. Department of Transportation, National Highway Traffic Safety Administration's (NHTSA) fiscal year 2009 Drug Control Obligation Summary and Performance Summary reports, both dated January 21, 2010, to the Office of National Drug Control Policy (ONDCP). The reports and our review are required by 21 U.S.C. §1704 (d).

The objective of our review is to provide assurance that no information came to our attention that would reverse management's assertions that the reports presented complied with ONDCP Circular, Drug Control Accounting, requirements,<sup>1</sup> in all material respects. This review was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and Generally Accepted Government Auditing Standards prescribed by the Comptroller General of the United States. A review is substantially more limited in scope than an examination; the objective of an examination is to express an opinion on the accuracy of NHTSA's Drug Control Obligation Summary and Performance Summary reports to ONDCP. Accordingly, we do not express such an opinion.

### **Drug Control Obligations Summary**

We performed review procedures on the accompanying report (Enclosure 1), NHTSA's submission (6a), Table of Prior Year Drug Control Obligations. In general, our review was limited to inquiries and analytical procedures appropriate for an attestation review based upon criteria specified in the ONDCP Circular. Specifically, we tested the procedures described in the Internal Control Questionnaire to ensure drug control funds are properly identified in the accounting system. We traced the \$2.7 million identified in the report to the

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<sup>1</sup> May 1, 2007.

Department's accounting system. We also verified that four major drug control obligations in the accounting system were supported by contracts.

During our review, no information came to our attention that the accompanying NHTSA's fiscal year 2009 Drug Control Obligation Summary to ONDCP was not presented in conformity with the ONDCP Circular. Since NHTSA is reporting \$2.7 million in drug control obligations, which is below the \$50 million threshold for full reporting in accordance with the ONDCP Circular, we attest that full compliance with this Circular would constitute an unreasonable reporting burden.

### **Performance Reporting Summary and Assertions**

We performed review procedures on the accompanying report (Enclosure 2), NHTSA's fiscal year 2009 Performance Summary Report, and management's assertions. NHTSA's fiscal year 2009 performance target was to develop roadside detection methods for at least five illegal drugs. NHTSA reported that this performance target was not achieved. The report further stated that an expert group outside of DOT concluded that the roadside detection technology was not feasible for use in the near future. Therefore, new performance targets for fiscal years 2010 and 2011 were developed, including (1) completing a study design of the crash risk of drug-impaired drivers and (2) collecting data from 1,250 crashes.

In general, our review processes were limited to inquiries and analytical procedures appropriate for an attestation review based upon the criteria specified in the ONDCP Circular. Specifically, we reviewed the expert group meeting notes to support the conclusions stated in the Performance Summary Report. In addition, we reviewed major drug control contracts to support the performance measure for significant drug control activities. During our review, no information came to our attention that the accompanying NHTSA fiscal year 2009 Performance Summary Report is not presented in conformity with the ONDCP Circular.

Sincerely,



Rebecca C. Leng  
Assistant Inspector General for  
Financial and Information Technology Audits

Enclosure(s)

cc: Senior Associate Administrator for Policy and Operations, NHTSA