

**INSPECTOR GENERAL REVIEW OF
FISCAL YEAR 2010 DRUG CONTROL
FUNDS AND PERFORMANCE SUMMARY
REPORTING**

National Highway Traffic Safety Administration

Report Number: FI-2011-037

Date Issued: February 1, 2011



**U.S. Department of
Transportation**

Office of the Secretary
of Transportation

Office of Inspector General
Washington, DC 20590

February 1, 2011

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 2010 Drug Control Obligation Summary and Performance Summary reports to the Office of National Drug Control Policy (ONDCP). Both reports are dated January 26, 2011. 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 complied with ONDCP Circular, Drug Control Accounting, requirements, dated May 1, 2007, 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. As this was a review, we do not express such an opinion.

Drug Control Obligations Summary

We performed review procedures on the accompanying report (Enclosure 1), NHTSA's Fiscal Year 2010 Drug Control Obligation Summary. In general, our work 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 obligations totaling approximately \$2.7 million identified in the report to the Department's accounting system. We also verified

that five major drug control obligations in the accounting system, totaling more than \$2.1 million, were supported by contracts.

During our review, no information came to our attention that the accompanying NHTSA Fiscal Year 2010 Drug Control Obligation Summary to ONDCP was not presented in conformity with the ONDCP Circular. Since NHTSA is reporting approximately \$2.7 million in drug control obligations, which is below the \$50 million threshold for full reporting required by 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 2010 Performance Summary Report, and management's assertions. NHTSA's fiscal year 2010 performance target was to design and develop procedures for a Case Control Study of the Crash Risk of Drug-Impaired Drivers. NHTSA reported that this performance target was achieved and the study implemented. For fiscal year 2011, NHTSA anticipates completing at least the first half of the study by collecting data from 1,250 crash-involved drivers and control data from another 2,500 non-crash-drivers at the same location one week later.

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 study plan, including the participant recruitment procedures and survey questionnaires; and data collection, handling, and processing procedures. In addition, we reviewed management's assertions and the contract supporting the fiscal year 2010 performance measures. During our review, no information came to our attention that the accompanying NHTSA Fiscal Year 2010 Performance Summary Report was not presented in conformity with the ONDCP Circular.

Sincerely,



Earl C. Hedges
Acting Assistant Inspector General for
Financial and Information Technology Audits

Enclosure(s)

cc: Senior Associate Administrator for Policy and Operations, NHTSA