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# *Office of Inspector General*

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## **INSPECTOR GENERAL REVIEW OF FISCAL YEAR 2011 DRUG CONTROL FUNDS AND PERFORMANCE SUMMARY REPORTING**

*National Highway Traffic Safety Administration*

*Report Number: FI-2012-049*

*Date Issued: January 31, 2012*





**U.S. Department of  
Transportation**

Office of the Secretary  
of Transportation

Office of Inspector General  
Washington, DC 20590

January 31, 2012

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 2011 Drug Control Obligation Summary and Performance Summary reports to the Office of National Drug Control Policy (ONDCP). Both reports are dated December 8, 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 generally accepted Government auditing standards for attestation engagements. A review is substantially more limited in scope than an examination, which expresses 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 2011 Drug Control Obligation Summary based upon criteria specified in the ONDCP Circular. In general, our work was limited to inquiries and analytical procedures appropriate for an attestation review. Specifically, we tested selected procedures described in the Internal Control Questionnaire for Accounting 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 about \$2.4 million, were supported by contracts.

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During our review, no information came to our attention that the accompanying NHTSA fiscal year 2011 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 2011 Performance Summary Report, and management's assertions. NHTSA's fiscal year 2011 performance target was to collect data from at least 1,250 drivers involved in vehicle crashes for the Case Control Study of the Crash Risk of Drug-Impaired Drivers. NHTSA reported that this performance target was achieved. NHTSA's database indicated that they completed data collection for the entire study and obtained data from more than 3,000 crash-involved drivers by the end of fiscal year 2011.

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 procedures described in the Internal Control Questionnaire for Performance Reporting, interviewed NHTSA personnel responsible for ensuring data reliability and integrity, examined hard copy data collection files, and selectively traced data from the files into NHTSA's database used for compilation and analysis. In addition, we reviewed management's assertions and the contract supporting the fiscal year 2011 performance measures. During our review, no information came to our attention that the accompanying NHTSA Fiscal Year 2011 Performance Summary Report was not presented in conformity with the ONDCP Circular.

Sincerely,



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

Enclosure(s)

cc: Senior Associate Administrator for Policy and Operations, NHTSA