



# Memorandum

**U.S. Department of  
Transportation**

Office of the Secretary  
of Transportation  
Office of Inspector General

Subject: **INFORMATION:** Attestation Engagement –  
Review of FY 2011 Drug Control Obligation  
Summary and Performance Summary Reports  
NHTSA  
Project No. 12F3004F000

Date: November 23, 2011

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

The Office of Inspector General (OIG) is initiating a review of the National Highway Traffic Safety Administration (NHTSA) fiscal year (FY) 2011 Drug Control Obligation Summary and Performance Summary Reports. The review will be conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and generally accepted Government auditing standards.

The objective of our review 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 presented in all material respects, based on the requirements of the Office of National Drug Control Policy (ONDCP) Circular: Drug Control Accounting, May 1, 2007. We do not plan to express an opinion on the accuracy of the *National Highway Traffic Safety Administration's Drug Control Obligation Summary and Performance Summary Reports* to ONDCP. We plan to begin the audit during the week of December 5, 2011. We will contact your audit liaison to schedule an entrance conference.

The review of the NHTSA FY 2011 Drug Control Obligation Summary and Performance Summary Reports will be provided to ONDCP by February 1, 2012. Therefore, we request the signed FY 2011 Drug Control Obligation Summary and Performance Summary Reports be provided to us by December 9, 2011. If you have

any questions, please call me at (202) 366-1407 or Earl C. Hedges, Program Director, at (410) 962-1729.

cc: Tony Johnson, NPO-310  
Martin Gertel, M-1  
Thomas Johnson, ONDCP  
Richelle Perazich, ONDCP

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