



OFFICE OF  
**INSPECTOR GENERAL**  
U.S. DEPARTMENT OF THE INTERIOR

**MAY 10 2010**

Memorandum

To: Grayford Payne  
Chief Financial Officer — Indian Affairs

From: Kimberly Elmore *Kimberly Elmore*  
Assistant Inspector General, Audits, Inspections and Evaluations

Subject: Office of Inspector General's Independent Report on the Office of National Drug Control Policy (ONDCP) 2009 Accounting Report — Indian Affairs (Report No. ER-IN-BIA-0002-2010)

The Office of Inspector General reviewed the ONDCP 2009 Accounting Report —Indian Affairs (Report) signed March 4, 2010 and the assertion contained therein and provided to us on April 21, 2010 (attachment). Indian Affairs (IA) management is responsible for the Report and presented it in place of the Detailed Accounting Submission required by ONDCP Circular: Drug Control Accounting dated May 1, 2007.

The Circular allows this alternative reporting method when prior-year drug control obligations are less than \$50 million and full compliance with the Circular would constitute an unreasonable burden. IA management asserted that full compliance would be an unreasonable burden and that the obligations reported constitute the statutorily required detailed accounting.

We reviewed management's assertion that full compliance with the requirements of the Circular would constitute an unreasonable burden. We did so in accordance with generally accepted government auditing standards applicable to attestations that incorporate American Institute of Certified Public Accountants attestation standards. Our procedures were limited to inquiries and analysis appropriate for a review engagement, which is substantially less in scope than an examination, the objective of which is the expression of an opinion on management's assertions.

Accordingly, we do not express opinions or conclusions on whether the Report was fairly stated. During our review, however, nothing came to our attention that caused us to disbelieve management's assertion that full compliance with the Circular would constitute an unreasonable burden.

We did note, however, items, which while not affecting management's assertion of an unreasonable burden, should be brought to the attention of users of the Report. Specifically:

- the Report was not provided to us until after the February 1, 2010 submission deadline;
- IA has not provided us with related Performance Summary Report; and
- IA has reported budget authority rather than obligations.

Our report is intended solely for the information and use of IA management, ONDCP, and the U.S. Congress. We do not intend it to be and it should not be used by anyone other than these specified parties. The distribution of the report, however, is not limited.

Should you have any comments or questions regarding this report, please do not hesitate to contact me at 202-208-5512.

Attachment



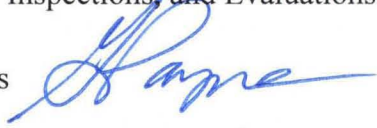
# United States Department of the Interior

OFFICE OF THE SECRETARY  
Washington, D.C. 20240

APR 21 2010

## MEMORRANDUM

To: Kimberly Elmore  
Assistant Inspector General for Audits, Inspections, and Evaluations

From: Chief Financial Officer – Indian Affairs 

Subject: Office of Inspector General's Independent Report on the Office of National Drug Control Policy (ONDCP) 2009 Accounting Report – Indian Affairs

Attached for your review and response is the ONDCP 2009 Accounting Report for Indian Affairs. As required by the ONDCP Circular: Drug Control Accounting dated May 1, 2007, the report shows that Indian Affairs prior-year drug control obligations are less than \$50 million and is in full compliance with the requirements of the Circular and constitutes an unreasonable burden.

If you have any questions, please contact the Office of Justice Services, Mr. Charles Addington, Acting Associate Director, Drug Enforcement, at (202) 208-5787 or my office at (202) 208-7163.

Attachment

## ONDCP 2009 Accounting Report – Indian Affairs

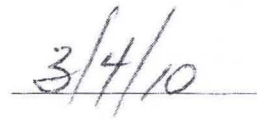
### Resource Summary

Prior Year Drug Control Obligations		FY 2009
Function: Prevention		
J33	Special Initiatives	6,338,000
	Substance Abuse- Meth Initiative	6,338,000
	Total ALL Functions	6,338,000
	Total FTE (Direct Only)	33

Full compliance with this Circular constitutes an unreasonable reporting burden. Obligations reported under this section constitute the statutorily required detailed accounting.



Chief Financial Officer, Indian Affairs



Date