



U.S. DEPARTMENT OF HOMELAND SECURITY **OFFICE OF INSPECTOR GENERAL**

OIG-24-15

January 23, 2024

FINAL REPORT

Review of U.S. Immigration and Custom Enforcement's Fiscal Year 2023 Drug Control Budget Formulation Compliance Report





OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Washington, DC 20528 | www.oig.dhs.gov

January 23, 2024

MEMORANDUM FOR: Patrick J. Lechleitner
Deputy Director and Senior Official Performing the Duties of the
Director
U.S. Immigration and Customs Enforcement

FROM: Joseph V. Cuffari, Ph.D. **JOSEPH V**
Inspector General **CUFFARI** Digitally signed by JOSEPH V CUFFARI
Date: 2024.01.09 16:50:48 -0700

SUBJECT: ***Review of U.S. Immigration and Customs Enforcement's Fiscal Year 2023
Drug Control Budget Formulation Compliance Report***

Attached for your information is our final report, *Review of U.S. Immigration and Customs Enforcement's Fiscal Year 2023 Drug Control Budget Formulation Compliance Report*. U.S. Immigration and Customs Enforcement (ICE) management prepared the Budget Formulation Compliance Report and the related assertions to comply with the requirements of the Office of National Drug Control Policy Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021.

We contracted with the independent public accounting firm Williams, Adley & Company - DC, LLP (William Adley) to review ICE's Drug Control Budget Formulation Compliance Report. Williams Adley is responsible for the attached Independent Accountant's Review Report, dated January 17, 2024, and the conclusions expressed in it. William Adley's report contains no recommendations.

Consistent with our responsibility under the *Inspector General Act*, we will provide copies of our report to congressional committees with oversight and appropriation responsibility over the Department of Homeland Security. We will post the report on our website for public dissemination.

Please contact me with any questions, or your staff may contact Kristen Bernard, Deputy Inspector General for Audits, at (202) 981-6000.

Attachment

OIG Project No. 23-057-AUD-ICE



DHS OIG HIGHLIGHTS

Review of U.S. Immigration and Customs Enforcement's Fiscal Year 2023 Budget Formulation Compliance Report

January 23, 2024

Why We Did This Review

The Office of National Drug Control Policy (ONDCP) Circular, *National Drug Control Program Agency Compliance Reviews*, requires National Drug Control Program agencies to submit to the ONDCP Director by February 1 of each year a detailed accounting of all funds expended for National Drug Control Program activities during the previous fiscal year.

At least every 3 years, the Office of Inspector General is required to review the report and provide a conclusion about the reliability of each assertion made in the report.

For Further Information:

Contact our Office of Public Affairs at (202) 981-6000, or email us at:

DHS-OIG.OfficePublicAffairs@oig.dhs.gov.

What We Found

Williams, Adley & Company – DC, LLP (Williams Adley), under contract with the Department of Homeland Security Office of Inspector General, issued an Independent Accountant's Review Report on the U.S. Immigration and Customs Enforcement's (ICE) FY 2023 Drug Control Budget Formulation Compliance Report. ICE's management prepared the Budget Formulation Compliance Report and the related assertions to comply with the requirements of the ONDCP Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021.

Based on its review, nothing came to Williams Adley's attention that caused it to believe that ICE's FY 2023 Budget Formulation Compliance Report and related assertions are not presented in conformity with the criteria in the ONDCP Circular. Williams Adley did not make any recommendations.



Independent Accountant's Review Report

Inspector General
United States Department of Homeland Security

We have reviewed the accompanying Budget Formulation Compliance Report (BFCR) of the U.S. Department of Homeland Security's (DHS) Immigration and Customs Enforcement (ICE) for the year ended September 30, 2023. ICE's management is responsible for the preparation of the BFCR in conformity with the requirements of the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021 (the Circular). Our responsibility is to express a conclusion about the BFCR based on our review.

We conducted our review in accordance with the attestation standards established by the American Institute of Certified Public Accountants and generally accepted government auditing standards. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the BFCR or related assertions for them to be in accordance with the Circular. The procedures performed in a review vary in nature and timing from and are substantially less in extent than an examination, the objective of which is to obtain reasonable assurance about whether ICE's BFCR and related assertions are in accordance with the Circular, in all material respects, in order to express an opinion. Because of the limited nature of the engagement, the level of the assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Among other requirements, the Circular requires ICE to submit its summer drug budget directly to the Office of National Drug Control Policy (ONDCP) at the same time its budget requests are provided to its agency heads. Based on our review, we determined ICE did not submit its summer drug budget to ONDCP directly. Rather, ICE submitted its summer drug budget to the DHS Budget Division Formulation Team for subsequent transmission to ONDCP. Although the process ICE utilized does not align to the Circular requirements, we are not modifying our conclusion because ICE's assertion is accurate.

Based on our review, we are not aware of any material modifications that should be made to the BFCR or related assertions for the year ended September 30, 2023, in order for them to be in conformity with the requirements set forth in the Circular.

The purpose of this report is to authenticate the BFCR as required by the Circular based on our review and is not suitable for any other purpose. This report is intended solely for the information and use of DHS Office of Inspector General, ICE, and the ONDCP, and is not intended to be, and should not be, used by anyone other than the specified parties.

Williams, Adley & Company - DC, LLP

Washington, D.C.

January 17, 2024

*Budget Director, Office of Budget & Program
Performance*

U.S. Department of Homeland Security
500 12th Street, SW
Washington, D.C. 20536



**U.S. Immigration
and Customs
Enforcement**

January 17, 2024

Dr. Rahul Gupta
Director
Office of National Drug Control Policy
Executive Office of the President
Washington, DC 20503

Dear Dr. Gupta:

Enclosed is the ICE FY 2023 Budget Formulation Compliance Report (BFCR) on National Drug Control Funding. In FY 2023, ICE reported the enacted Drug Resource Budget of approximately \$674.1 million.

If you have any questions or would like additional information, please contact me at (202) 732-5627.

Sincerely,

JENNIFER S
CLEARY
STANNARD

Digitally signed by
JENNIFER S CLEARY
STANNARD
Date: 2024.01.18 10:03:01
-05'00'

Jennifer Cleary
Chief Financial Officer
Office of the Chief Financial Officer
U.S. Immigration and Customs Enforcement
Department of Homeland Security

U.S. Department of Homeland Security
U.S. Immigration and Customs Enforcement
Budget Formulation Compliance Report FY 2023

A. Summer Budget Formulation Information

1. Summer Drug Budget Transmittal

ICE’s Fiscal Year (FY) 2025 Summer Drug Budget Transmittal was submitted to the Department of Homeland Security (DHS) Budget Coordination on June 29, 2023, for further transmission by DHS to ONDCP on July 3, 2023 under ONDCP Circular: Budget Formulation, Section 9.a.(1).

2. Summer Drug Budget Table

DEPARTMENT OF HOMELAND SECURITY
Immigration and Customs Enforcement (ICE)

Resource Summary

	Budget Authority (in Millions)		
	FY 2023 Enacted	FY 2024 President’s Budget	FY 2025 Summer Budget
Drug Resources by Function			
Intelligence	\$30.079	\$31.017	\$32.324
Investigations: Domestic	\$631.987	\$676.369	\$668.076
Investigations: International	\$12.036	\$12.7477	\$12.959
Total Drug Resources by Function	\$674.101	\$720.135	\$713.358
Drug Resources by Decision Unit			
Operations & Support	\$674.101	\$720.135	\$713.358
<i>Intelligence</i>	\$30.079	\$31.017	\$32.324
<i>Investigations: Domestic</i>	\$631.987	\$676.369	\$668.076
<i>Investigations: International</i>	\$12.036	\$12.7477	\$12.959
Total Drug Resources by Decision Unit	\$674.101	\$720.135	\$713.358
Drug Resources Personnel Summary			
Total FTEs (direct only)	2,615	2,748	2,624
Drug Resources as a Percent of Budget			
Total Agency Budget (in Billions)	\$8.4	\$8.3	\$8.4
Drug Resources Percentage	8.0%	8.7%	8.5%

B. Assertions

1. Timeliness of Summer Budget Submission

ICE asserts that the FY 2025 Summer Drug Budget submitted to ONDCP was provided to the Department of Homeland Security (DHS) Budget Office, who then provided it to ONDCP on the same date as identified in the section above.

2. Funding Levels Represent Bureau-Level Request

ICE asserts the funding request in the submission provided in Section 6.a.(2) of ONDCP Circular: Compliance Review, represent the funding levels submitted to DHS Budget Coordination for further transmission to ONDCP without alteration or adjustment by any official at the Department to the best of our knowledge.



OFFICE OF INSPECTOR GENERAL

U.S. Department of Homeland Security

Appendix A: Report Distribution

Department of Homeland Security

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Director, GAO/OIG Liaison Office
Under Secretary, Office of Strategy, Policy, and Plans
Assistant Secretary for Office of Public Affairs
Assistant Secretary for Office of Legislative Affairs

U.S. Immigration and Customs Enforcement

Director
Chief Financial Officer
Audit Liaison
Senior Component Accountable Official

Office of Management and Budget

Chief, Homeland Security Branch
DHS OIG Budget Examiner

Congress

Congressional Oversight and Appropriations Committees

Office of National Drug Control Policy

Associate Director for Management and Administration

Additional Information

To view this and any other DHS OIG reports, Please visit our website: www.oig.dhs.gov

For further information or questions, please contact the DHS OIG Office of Public Affairs via email: DHS-OIG.OfficePublicAffairs@oig.dhs.gov



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Call: 1-800-323-8603

U.S. Mail:
Department of Homeland Security
Office of Inspector General, Mail Stop 0305
Attention: Hotline
245 Murray Drive SW
Washington, DC 20528-0305