

MEMORANDUM FOR: BRENDA M. KYLE
 Acting Chief Financial Officer

FROM: JOHN J. GETEK
 Assistant Inspector General for Audit

SUBJECT: Report on the Detailed Accounting Submission of Fiscal Year 2000
 Drug Control Funds for the U.S. Department of Labor
 Final Report No. 21-01-002-03-370

In accordance with 21 U.S.C. §1704(d), attached you will find the Inspector General's authentication of the *Detailed Accounting Submission of Fiscal Year 2000 Drug Control Funds* for the U.S. Department of Labor, consistent with the instructions provided in Office of National Drug Control Policy (ONDCP) Circular: *Annual Accounting of Drug Control Funds*, dated December 17, 1999.

Also, in accordance with 21 U.S.C. §1704, you are responsible for transmitting the Detailed Accounting Submission along with the Inspector General's authentication to the National Drug Control Policy Office.

If you have any questions or concerns regarding this matter, please contact Joseph Ganci, Director, Washington Audit Office at (202) 693-5179.

Attachment

***Assistant Inspector General's Report
on the U.S. Department of Labor's Detailed Accounting Submission
of Fiscal Year 2000 Drug Control Funds***

BRENDA M. KYLE
Acting Chief Financial Officer
U.S. Department of Labor
Washington, D.C. 20210

We have reviewed the accompanying U.S. Department of Labor (DOL) *Detailed Accounting Submission of Fiscal Year 2000 Drug Control Funds*. This submission is the responsibility of DOL management and was prepared under the authority of 21 U.S.C. § 1704(d), which also requires a review by the Inspector General.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The objective of a 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 conformity with Office of National Drug Control Policy (ONDCP) Circular: *Annual Accounting of Drug Control Funds*, dated December 17, 1999. A review is substantially less in scope than an examination. The objective of an examination is the expression of an opinion on the *Detailed Accounting of Fiscal Year 2000 Drug Control Funds*. Accordingly, we do not express such an opinion.

We performed our review procedures on the Resource Summary, Methodology, and Budget Summary sections of the *Detailed Accounting Submission*. We did review the Program Summary section. Our review procedures were limited to inquiries of management and analytical procedures appropriate for our attestation review.

Based on our review, nothing came to our attention that caused us to believe that management's assertions as presented in the accompanying U.S. Department of Labor *Detailed Accounting Submission of Fiscal Year 2000 Drug Control Funds* are not presented in conformity with ONDCP Circular: *Annual Accounting of Drug Control Funds*, dated December 17, 1999.

This report is intended solely for the use of the United States Congress, the Office of National Drug Control Policy, and the U.S. Department of Labor. This report is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

JOHN J. GETEK
Assistant Inspector General for Audit

April 18, 2001