



**UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF FINANCE AND OPERATIONS**

January 29, 2021

Jon Rice  
Assistant Director, Office of Performance and Budget  
Office of National Drug Control Policy  
Executive Office of the President  
Washington, DC 20503

Dear Mr. Rice:

Enclosed via e-mail attachment please find the Department of Education's Fiscal Year 2020 Accounting of Drug Control Funds and Calendar Year 2020 Budget Formulation Compliance Report, along with the Department of Education Assistant Inspector General's authentication of each, in accordance with ONDCP Circular *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019.

Please do not hesitate to contact me if you have any questions about this information.

Sincerely,

Larry Kean  
Director, Budget Service

[www.ed.gov](http://www.ed.gov)

*The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.*

# DEPARTMENT OF EDUCATION



## DETAILED ACCOUNTING OF FISCAL YEAR 2020 DRUG CONTROL FUNDS

IN SUPPORT OF THE  
*NATIONAL DRUG CONTROL STRATEGY*  
AS REQUIRED BY SECTION 705(d) OF THE OFFICE OF NATIONAL  
DRUG CONTROL POLICY REAUTHORIZATION ACT OF 1998  
(21 U.S.C. 1704(d))

**JANUARY 28, 2021**

**DEPARTMENT OF EDUCATION**  
**DETAILED ACCOUNTING OF FISCAL YEAR 2020 DRUG CONTROL FUNDS**

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**UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF FINANCE AND OPERATIONS**

January 28, 2021

Ms. Sandra D. Bruce  
Acting Inspector General  
U.S. Department of Education  
400 Maryland Avenue, S.W.  
Washington, DC 20202-1510

Dear Ms. Bruce:

As required by section 705(d) of the Office of National Drug Control Policy (ONDCP) Reauthorization Act of 1998 (21 U.S.C. 1704(d)), enclosed please find a detailed accounting of all fiscal year 2020 Department of Education drug control funds for your authentication, in accordance with the guidelines in ONDCP Circular *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019.

Consistent with the instructions in the ONDCP Circular, please provide your authentication to me in writing, and I will transmit it to ONDCP along with the enclosed accounting of funds. As you know, ONDCP requests these documents by February 1, 2021, if possible. Please do not hesitate to contact me if you have any questions about the enclosed information.

Sincerely,

Larry Kean  
Director, Budget Service

Enclosure

[www.ed.gov](http://www.ed.gov)

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## TABLE OF PRIOR-YEAR DRUG CONTROL OBLIGATIONS

Fiscal Year 2020 Obligations  
(in millions)

### Drug Resources by Function

Prevention	\$58.294
Total	58.294

### Drug Resources by Decision Unit

School Safety National Activities	\$58.294
Total	58.294

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## PROGRAM DESCRIPTION

A subset of projects funded under School Safety National Activities, which is a broad discretionary authority under Title IV, Part F, Section 4631 of the Elementary and Secondary Education Act (ESEA), as amended, comprise the only Department of Education activities included in the national drug control budget in fiscal year 2020. School Safety National Activities support a range of strategies to assist State and local efforts to improve students' safety and well-being.

Activities supported under School Safety National Activities that have a clear drug control nexus, and for which funds are thereby included in this accounting of drug control funds, include (1) School Climate Transformation Grants and related technical assistance to help create positive school climates by developing and adopting, or expanding to more schools, the use of multi-tiered decision-making frameworks that guide the selection, integration, and implementation of evidence-based behavioral practices for improving school climate and behavioral outcomes for all students; and (2) dissemination, outreach, and other technical assistance activities that support and improve drug and violence prevention efforts.

In addition to activities that include drug prevention, School Safety National Activities carried out by the Department in 2020 also included: (1) Project SERV (School Emergency Response to Violence), which provides education-related services to LEAs and institutions of higher education (IHEs) in which the learning environment has been disrupted due to a violent or traumatic crisis; (2) Project Prevent grants to LEAs to help schools in communities with pervasive violence break the cycle of violence; (3) School Emergency Management Activities, such as Grants to States for Emergency Management and the Department's Readiness and Emergency Management for Schools Technical Assistance Center, which helps schools, school districts, and IHEs in the development and implementation of high-quality emergency operations plans; (4) Mental Health Service Professional Demonstration Grants and School-Based Mental Health Services grants, which help increase the number of counselors and other mental health professionals to provide services to students in high-need school districts; and (5) a small number of miscellaneous other school safety activities. Although the Department obligated funds for all five of these activities in fiscal year 2020, funds for these five components of School Safety National Activities are not included in the ONDCP drug budget and, therefore, they are not included in this obligations report.

## **DISCLOSURES**

### **Drug Methodology**

This accounting submission includes all fiscal year 2020 obligations of funds under School Safety National Activities, with the exception of activities that have no clear drug control nexus. Accordingly, the amounts in the enclosed table of prior-year drug control obligations include all funding for School Safety National Activities, with the exclusion of obligations of funds for (1) Project SERV; (2) Project Prevent; (3) School Emergency Management Activities; (4) Mental Health Service Professional Demonstration Grants and School-Based Mental Health Services grants; and (5) miscellaneous other school safety activities.

#### **Obligations by Drug Control Function**

All obligations of funds for the School Safety National Activities program shown in the table on page 2 of this report fall under the ONDCP drug control function category of prevention.

#### **Obligations by Budget Decision Unit**

All obligations of drug control funds in the table on page 2 of this report are displayed using the School Safety National Activities program as the budget decision unit.

### **Methodology Modifications**

The Department does not have any drug control budget methodological modifications to disclose.

### **Material Weaknesses or Other Findings**

The Department does not have any material weaknesses or other findings to disclose that affect the presentation of fiscal year 2020 drug-related obligations in this report. Limitations that affect the presentation of drug-related obligations in this report are explained in the disclosures below.

### **Reprogrammings or Transfers**

There were no reprogrammings or transfers of drug-related budgetary resources in the Department of Education in fiscal year 2020.

### **Other Disclosures**

The Department acknowledges the following limitation in the methodology described above for deriving the obligations of fiscal year 2020 drug control funds attributable to the School Safety National Activities program: Not all obligations of funds included in the resource summary of this report support drug prevention activities — some of these funds support violence prevention and school safety activities that have no drug control-related nexus.

## **ASSERTIONS**

### **Obligations by Decision Unit**

The fiscal year 2020 obligations of drug control funds shown in this report for the School Safety National Activities drug budget decision unit are the actual 2020 obligations of funds from the Department's accounting system of record for the School Safety National Activities program.

### **Drug Methodology**

The methodology used to calculate the fiscal year 2020 obligations of drug prevention funds presented in this report is reasonable and accurate, because: (1) the methodology captures all of the obligations of funds under the School Safety National Activities program that reasonably have a drug control-related nexus, and (2) these obligations of funds largely correspond to the display of resources for the School Safety National Activities program in the Department's budget justifications to Congress that accompany the President's budget.

### **Data**

No workload or other statistical information was applied in the methodology used to generate the fiscal year 2020 obligations of drug control funds presented in the table on page 2 of this report. Where assumptions based on professional judgment were used as part of the drug methodology, the association between these assumptions and the drug control obligations being estimated is thoroughly explained and documented in the drug methodology disclosure and in the other disclosures on page 3 of this accounting report.

### **Financial Systems**

Financial systems supporting the drug methodology yield data that fairly present, in all material respects, aggregate obligations from which the drug-related obligation estimates are derived.

### **Application of Drug Methodology**

The methodology disclosed in the narrative of this report was the actual methodology used to generate the fiscal year 2020 obligations of drug control funds presented in the table on page 2.

### **Material Weaknesses or Other Findings**

There are no material weaknesses or other findings by independent sources, or other known weaknesses, that affect the presentation of fiscal year 2020 drug-related obligations in this report. The limitation of the methodology described above for deriving the obligations of fiscal year 2020 drug control funds in this report is disclosed on page 3.

### **Methodology Modifications**

The Department did not make any modifications in the methodology it used to calculate its drug control obligations between fiscal year 2019 and fiscal year 2020.

### **Reprogrammings or Transfers**

There were no reprogrammings or transfers of Department of Education drug control funds in fiscal year 2020. However, subsequent to the Department submitting its fiscal year 2020 financial plan to ONDCP, the Department reallocated various small amounts of funds across activities within School Safety National Activities. As a result of these reallocations the Department's drug control budgetary resources decreased by \$465,457, from \$58,759,118 (as estimated in the financial plan) to the final amount of \$58,293,661.

### **Fund Control Notices**

The Director of ONDCP has never issued to the Department of Education any Fund Control Notices under 21 U.S.C. 1703(f) or the applicable ONDCP Circular, *Budget Execution*. Therefore, the required assertion that the data presented in this report accurately reflect obligations of drug control funds that comply with all such Fund Control Notices is not applicable.



**UNITED STATES DEPARTMENT OF EDUCATION**  
**OFFICE OF INSPECTOR GENERAL**

**AUDIT SERVICES**

January 29, 2021

**TO:** Larry Kean  
Deputy Assistant Secretary, Office of Budget Service  
Office of Finance and Operations

**FROM:** Bryon S. Gordon /s/  
Assistant Inspector General for Audit

**SUBJECT:** Office of Inspector General's Independent Report on the U.S. Department of Education's  
*Detailed Accounting of Fiscal Year 2020 Drug Control Funds*, dated January 28, 2021

Attached is our authentication of management's assertions contained in the U.S. Department of Education's *Detailed Accounting of Fiscal Year 2020 Drug Control Funds*, dated January 28, 2021. We performed this review as required by 21 United States Code (U.S.C.) section 1704(d)(1) and as authorized by 21 U.S.C. section 1703(d)(7), and in compliance with the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019.

If you have any questions or wish to discuss the contents of this authentication, please contact Michele Weaver-Dugan, Regional Inspector General for Audit, Internal Operations/Philadelphia Audit Team, at (202) 245-6941.

Attachment



**UNITED STATES DEPARTMENT OF EDUCATION**  
**OFFICE OF INSPECTOR GENERAL**

**AUDIT SERVICES**

Office of Inspector General's Independent Report on the U.S. Department of Education's *Detailed Accounting of Fiscal Year 2020 Drug Control Funds*, dated January 28, 2021

We have reviewed management's assertions contained in the accompanying *Detailed Accounting of Fiscal Year 2020 Drug Control Funds*, dated January 28, 2021 (Accounting). The U.S. Department of Education's management is responsible for the Accounting and the assertions contained therein.

Our review was conducted in accordance with generally accepted government auditing standards for attestation review engagements. A review 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 such an opinion.

We performed review procedures on the "Table of Prior Year Drug Control Obligations," "Disclosures," and "Assertions" contained in the accompanying Accounting. We did not review the "Program Descriptions" contained in the accompanying Accounting. In general, our review procedures were limited to inquiries and analytical procedures appropriate for our review engagement.

Based on our review, nothing came to our attention that caused us to believe that management's assertions, contained in the accompanying Accounting, are not fairly stated in all material respects, based upon the Office of National Drug Control Policy Circular: *National Drug Control Program Agency Compliance Reviews*, dated October 22, 2019.

Bryon S. Gordon /s/  
Assistant Inspector General for Audit