

Independent Review of the U.S. Department of State  
Accounting of FY 2017 Drug Control Funds  
and Related Performance Report  
AUD-FM-18-25, March 7, 2018

To the Executive Director of the Resource Management Office of the Bureau of International Narcotics and Law Enforcement Affairs of the U.S. Department of State

The Office of Inspector General (OIG) has reviewed the management assertions included in the U.S. Department of State (Department) report *Accounting and Authentication of FY 2017 Drug Control Funds and Related Performance Report*. This report was prepared by the Bureau of International Narcotics and Law Enforcement Affairs in accordance with Office of National Drug Control Policy (ONDCP) Circular: Accounting of Drug Control Funding and Performance Summary, dated January 18, 2013. Department management is responsible for the assertions included in the report. OIG is responsible for expressing a conclusion on management's assertions based on our review.

OIG's review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertions in order for them to be fairly stated. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe the review provides a reasonable basis for our conclusion.

Based on our review, OIG is not aware of any material modifications that should be made to management's assertions included in the report in order for it to be fairly stated. However, because the Department's Bureau of International Narcotics and Law Enforcement Affairs issued its final report on March 7, 2018, OIG was unable to complete its review and issue this report by February 1, 2018, as required by the ONDCP circular.



Norman P. Brown  
Assistant Inspector General for Audits