

Independent Review of the U.S. Department of State Accounting of FY 2020 Drug Control Funds and Related Performance Report
(AUD-FM-21-23, March 2021)

Summary of Review

The Office of National Drug Control Policy requires National Drug Control Program agencies, including the Department of State, to report a detailed accounting and authentication of all funds expended on National Drug Control Program activities and to set and report on performance measures, targets, and results associated with those activities. The Department of State Office of Inspector General (OIG) is required to express a conclusion about the reliability of each management assertion.

During the review, the Bureau of International Narcotics and Law Enforcement Affairs was not sufficiently responsive to OIG's requests for information. At the conclusion of fieldwork, OIG determined that it could not complete its review because it did not have sufficient, appropriate evidence to be able to draw a conclusion about whether the Department's management assertions in its *Accounting and Authentication of FY 2020 Drug Control Funds and Related Performance Report* were fairly stated.