



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 2, 2021

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

The Office of Inspector General (OIG) was requested to review the management assertions included in the Department of State (Department) report *Accounting and Authentication of FY 2020 Drug Control Funds and Related Performance Report*. The Bureau of International Narcotics and Law Enforcement Affairs (INL) was required to prepare this report in accordance with Office of National Drug Control Policy (ONDCP) Circular: National Drug Control Program Agency Compliance Reviews, dated October 22, 2019. 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 work we performed provides a reasonable basis for our conclusion.

During the review, INL was not sufficiently responsive to OIG's requests for information. OIG agreed to continue its work beyond the original due date for the report of February 1, 2021, as established in the ONDCP circular. ONDCP established a revised deadline for the Department's report of March 3, 2021. To meet the revised ONDCP deadline, OIG ended its fieldwork on February 24, 2021. According to professional standards,<sup>1</sup> if the organization responsible for the review (in this case OIG) is "unable to obtain sufficient appropriate review evidence, a scope limitation exists." At the end 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.

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<sup>1</sup> American Institute of Certified Public Accountants, AT-C Section 210A, "Review Engagements," § 58.