



**United States Department of State  
and the Broadcasting Board of Governors**

*Inspector General*

*OIG Attestation Review of  
Accounting and Authentication of FY 2008 Drug Control Funds  
and Performance Report of the Department of State  
(AUD/PP-09-09)*

The Office of Inspector General (OIG) reviewed the accompanying assertions from the Bureau of International Narcotics and Law Enforcement Affairs (INL) fiscal year 2008 detailed accounting and performance submission to the Director of the Office of National Drug Control Policy (ONDCP). The report was prepared in compliance with ONDCP Circular *Drug Control Accounting*, dated May 1, 2007. The submission is the responsibility of the Department of State.

OIG's review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, as specified in section 8 of the ONDCP Circular. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the submission. Accordingly, we do not express such an opinion.

OIG cannot attest to the following two assertions made by INL that

- . . . the drug methodology used to calculate obligations of prior year budgetary resources are reasonable, that the data presented is complete, and that the financial systems supporting the drug methodology yield data that fairly present, in all material respects, aggregated obligations from which the drug-related obligations are derived.
- . . . the obligation amounts presented in the drug control obligation table is associated with a financial plan that properly reflects any changes that occurred during the fiscal year. The obligation data presented in the report for INL are associated with the INL financial plan.

In addition, OIG cannot attest to the certification made by INL that

- . . . all the information presented for the Bureau for International Narcotics and Law Enforcement Affairs (INL) is true and correct and concur with all assertions associated with INL.

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