



United States Department of State

Deputy Chief Financial Officer

Washington, D.C. 20520

January 7, 2005

MEMORANDUM

TO: OIG/AUD – Mark W. Duda

FROM: RM/DCFO – Christopher H. Flaggs ^{CH7}

SUBJECT: OIG's FY 2004 Attestation Review of the Department's Annual Drug Control Accounting Report to ONDCP

Attached is the Chief Financial Officer's FY 2004 draft submission in compliance with the Office of National Drug Control Policy (ONDCP) Circular, *Drug Control Accounting*, dated April 18, 2003. We are providing this document for your review and attestation and ask that you provide your attestation by January 21, 2005.

Upon receipt of the OIG attestation, the Chief Financial Officer will sign the letter and send it with the attestation to ONDCP. Should you have any questions regarding this matter, please contact me on extension 4-8620. The RM staff person assigned to coordinate this issue with the OIG staff is Rosemarie Sullivan. She can be reached on extension 4-8630.

Thank you for your assistance in completing this requirement.

Attachment: As stated.

Cc: INL/RM – James Q. Kohler, Acting



United States Department of State
and the Broadcasting Board of Governors

Office of Inspector General

JAN 24 2005

MEMORANDUM

TO: RM – Mr. Christopher B. Burnham

FROM: OIG/AUD – Mark W. Duda
Mark W. Duda

SUBJECT: Attestation Review of Annual Accounting of Drug Control Funds for
FY 2004

Attached is the Office of Inspector General's (OIG) Independent Attestation Review of the Annual Accounting of Drug Control Funds for FY 2004 for the Department of State. OIG saw nothing about this information that would cause it to believe that the Department's submission did not meet the requirements of the Office of National Drug Control Policy.

If you have any questions, call me at (202) 663-0372 or Carolyn Jones, Audit Manager, at (703) 284-2611.

Attachment: As stated.

Cc: RM/DCFO – Christopher H. Flaggs

Independent Attestation Review
Annual Accounting of Drug Control Funds
by the Department of State
AUD/PR-05-19

OIG has reviewed the accompanying Chief Financial Officer's FY 2004 detailed accounting submission to the Director of the Office of National Drug Control Policy (ONDCP). The Chief Financial Officer prepared the submission in compliance with ONDCP Circular, *Annual Accounting of Drug Control Funds*, dated April 18, 2003. This submission is the responsibility of the Department of State.

OIG conducted its review in accordance with attestation standards established by the American Institute of Certified Public Accountants as specified in section 6 of the ONDCP circular. The scope of a review is substantially less than an examination, which expresses an opinion on the submission. Accordingly, OIG does not express such an opinion.

This report is intended solely for the use of ONDCP in meeting its statutory obligation to provide an accounting of all prior-year drug control funds. It should not be used by other parties for any other purpose.

OIG's review of the accounting submission brought up nothing that caused OIG to believe that the accompanying assertions do not, in all material respects, reliably represent the FY 2004 obligation data presented in the submission.



Mark W. Duda
Assistant Inspector General for Audits

Date: 1/24/05