

Independent Review of the U.S. Department of State
Accounting of FY 2012 Drug Control Funds
and Related Performance Report
AUD/FM-13-21, February 6, 2013

The Office of Inspector General (OIG) has reviewed the management assertions included in the U.S. Department of State (Department) *Accounting and Authentication of FY 2012 Drug Control Funds and Related Performance Report*. This report was prepared by the Bureau of International Narcotics and Law Enforcement Affairs in accordance with the Office of National Drug Control Policy's (ONDCP) circular *Drug Control Accounting*, dated May 1, 2007. Department management is responsible for the assertions included in the report.

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

Based on OIG's review, nothing came to OIG's attention that caused it to believe that the management assertions included in the report were not fairly stated, in all material respects, based upon ONDCP's circular *Drug Control Accounting*. However, we were unable to complete our work and issue this report by the due date required by ONDCP because the Bureau of International Narcotics and Law Enforcement Affairs issued its final report after this deadline.

This OIG report is intended solely for the information and use of Department management, ONDCP, and the U.S. Congress, and it is not intended to be and should not be used by anyone other than these specified parties.



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