

Independent Review of the U.S. Department of State
Accounting of FY 2013 Drug Control Funds
and Related Performance Report
AUD-FM-14-19, February 28, 2014

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 2013 Drug Control Funds and Related Performance Report*. The 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 *Accounting of Drug Control Funding and Performance Summary*, dated January 18, 2013. 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 the ONDCP circular. However, we were unable to issue this attestation report by the due date required by ONDCP because the Bureau of International Narcotics and Law Enforcement Affairs did not complete its final report by the mandated deadline of February 1, 2014.

This attestation 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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for Audits