



OIG Office of Inspector General
U.S. Department of State • Broadcasting Board of Governors

Independent Review of the U.S. Department of State
Accounting of FY 2014 Drug Control Funds
and Related Performance Report
AUD-FM-15-21, February 19, 2015

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 2014 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 *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 of management's assertions is substantially less in scope than an examination and is not intended to express an opinion. Accordingly, we do not express an opinion.

Based on our review, nothing came to OIG's attention that caused us to believe that the management assertions included in the report were not fairly stated, in all material respects, based upon the ONDCP circular. However, because the Department's Bureau of International Narcotics and Law Enforcement Affairs issued its final report after the mandated deadline, we were unable to complete our review and issue this report by February 1, 2015, as required by ONDCP circular.

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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for Audits