



Office of Inspector General United States Department of State

Independent Review of the U.S. Department of State
Accounting and Authentication of FY 2023 Budget Formulation
Compliance and Detailed Accounting Report
AUD-FM-24-10, February 16, 2024

To the Acting Executive Director of the Executive Office of the Bureau of International Narcotics and Law Enforcement Affairs of the U.S. Department of State:

The Office of Inspector General (OIG) has reviewed the management assertions that are included in the U.S. Department of State (Department) report *Accounting and Authentication of FY 2023 Budget Formulation Compliance and Detailed Accounting Report*. The Department's Bureau of International Narcotics and Law Enforcement Affairs' management is responsible for preparing this report, in accordance with "[Office of National Drug Control Policy (ONDCP)] Circular: National Drug Control Program Agency Compliance Reviews" (September 9, 2021). OIG is responsible for expressing a conclusion on management's assertions based on its review.

OIG's review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that OIG plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertions in order for them to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management's assertions are fairly stated, in all material respects, in order to express an opinion. Accordingly, OIG does not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. OIG believes that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for its conclusion.

OIG is required to be independent and to meet its other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

OIG reviewed "ONDCP Circular: National Drug Control Program Agency Compliance Reviews" to ascertain an understanding of the Department's reporting requirements and required management's assertions. OIG requested, obtained, and analyzed supporting documentation from the Department to form its conclusion.

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Based on its review, OIG is not aware of any material modifications that should be made to management's assertions included in the report in order for it to be fairly stated. The Department's Bureau of International Narcotics and Law Enforcement Affairs issued its final report to OIG after the agreed-upon date of January 12, 2024, therefore OIG was unable to complete its review and issue this report to meet the February 1, 2024, deadline required by the ONDCP circular.



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