



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

DATE: January 31, 2024

TO: USAID, Chief Financial Officer, Reginald W. Mitchell

FROM: Assistant Inspector General for Audits, Inspections, and Evaluations, Toayoa D. Aldridge /s/

SUBJECT: Review of USAID's Reporting on Its Drug Control Program Budget and Accounting for Fiscal Year 2023 (0-000-24-005-X)

We have reviewed USAID's management assertions in the accompanying "Budget Formulation Compliance Report" and "Detailed Accounting Report" for fiscal year 2023. USAID's management is responsible for the preparation of the reports and related assertions in accordance with the Office of National Drug Control Policy (ONDCP) circular, "National Drug Control Program Agency Compliance Reviews," September 9, 2021. Our responsibility is to express a conclusion on the reliability of each assertion made in USAID's reports based on our review.

Our review was conducted in accordance with generally accepted government auditing standards for attestation review engagements. These standards incorporate, by reference, the attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to USAID's management assertions in its "Budget Formulation Compliance Report" and "Detailed Accounting Report" in order to be in agreement with the criteria. The procedures performed in a review vary in nature and timing and are substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether management assertions are fairly stated, in all material respects, to express an opinion. Accordingly, we do 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. We believe that our review, and the evidence obtained, is sufficient and appropriate, and provides a reasonable basis for our conclusion.

We are required to be independent and to meet our other responsibilities in accordance with relevant ethical requirements related to the engagement.

Based on our review, we are not aware of any material modifications that should be made to USAID's reported management assertions for fiscal year 2023 for them to be fairly stated.

Although this memorandum is an unrestricted public document, it is for the information and use of the ONDCP in meeting its statutory reporting obligation to Congress. This memorandum is not suitable for any other purpose.

Thank you for the cooperation and participation of USAID personnel in completing the review.