

INSPECTOR GENERAL DEPARTMENT OF DEFENSE 4800 MARK CENTER DRIVE ALEXANDRIA, VIRGINIA 22350-1500

October 18, 2022

MEMORANDUM FOR ASSISTANT SECRETARY OF DEFENSE (HEALTH AFFAIRS)

DEPUTY ASSISTANT SECRETARY OF DEFENSE

(COUNTERNARCOTICS AND GLOBAL THREATS)

DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY

DIRECTOR, OFFICE OF NATIONAL DRUG CONTROL POLICY

SUBJECT: Attestation Review of the DoD Counterdrug Program FY 2022 Detailed Accounting Reports (Project No. D2023-D000FT-0014.000)

We plan to begin the subject review in October 2022. We will perform this review to meet the reporting requirements of Public Law 105-277, "Office of National Drug Control Policy Reauthorization Act of 1998." The objective of the review is to attest to the reliability of the assertions made in each of the DoD Detailed Accounting Reports in conformity with the Office of National Drug Control Policy Circular "National Drug Control Program Agency Compliance Reviews," September 9, 2021. We will perform the review in accordance with attestation standards established by the American Institute of Certified Public Accountants and in compliance with generally accepted government auditing standards. We will perform sufficient work to express a conclusion and provide limited assurance as to the reliability of each assertion made by the DoD in the Detailed Accounting Reports for FY 2022. To provide limited assurance, the procedures we perform will be generally limited to inquiries and analytical procedures. We may revise the objective as the attestation proceeds, and we will also consider suggestions from management on additional or revised objectives.

We will perform the review at the Offices of the Assistant Secretary of Defense (Health Affairs), Deputy Assistant Secretary of Defense (Counternarcotics and Global Threats), and Defense Security Cooperation Agency, and at DoD Components involved in the National Drug Control Program. We may identify additional locations during the review.

Please provide us with a point of contact for the review within **5 days** of the date of this memorandum. The point of contact should be a Government employee—a GS-15, pay band equivalent, or the military equivalent. Send the contact's name, title, grade/pay band, phone number, and e-mail address to <u>audcolu@dodig.mil</u>.

You can obtain information about the Department of Defense Office of Inspector General from DoD Directive 5106.01, "Inspector General of the Department of Defense (IG DoD)," April 20, 2012, as amended; DoD Instruction 7600.02, "Audit Policies," October 16, 2014, as amended; and DoD Instruction 7050.03, "Office of the Inspector General of the Department of Defense Access to Records and Information," March 22, 2013. Our website is www.dodig.mil.

If you have any questions, please contact

or

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