

Department of Health and Human Services
Office of Inspector General



Office of Audit Services

February 2026 | OAS-26-03-023

**Centers for Disease Control and
Prevention Fiscal Year 2025
Detailed Accounting Submission
and Fiscal Year 2027 Budget
Formulation Compliance Report for
National Drug Control Activities,
and the Accompanying Required
Assertions**



U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES
OFFICE OF INSPECTOR GENERAL

February 24, 2026

TO: Allison Arwady, M.D., M.P.H.
Director, National Center for Injury Prevention and Control
Centers for Disease Control and Prevention

Dana Redford
Chief Financial Officer & Director
Office of Financial Resources
Centers for Disease Control and Prevention

FROM: /John D. Hagg/
Acting Deputy Inspector General for Audit Services

SUBJECT: Independent Attestation Review: *Centers for Disease Control and Prevention Fiscal Year 2025 Detailed Accounting Submission and Fiscal Year 2027 Budget Formulation Compliance Report for National Drug Control Activities, and the Accompanying Required Assertions*, OAS-26-03-023

We have reviewed the attached Centers for Disease Control and Prevention (CDC) Office of National Drug Control Policy (ONDCP) Detailed Accounting Report, which includes the table of Drug Control Obligations, related disclosures, and management's assertions for the fiscal year ended September 30, 2025. We also reviewed the Budget Formulation Compliance Report, which includes budget formulation information for the fiscal year ending September 30, 2027, and the Chief Financial Officer's or accountable senior executive's assertions relating to the budget formulation information.¹ CDC management is responsible for, and submitted, the Detailed Accounting Report and Budget Formulation Compliance Report, which were prepared in accordance with the ONDCP Circular *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021 (ONDCP Compliance Reviews Circular). We performed this review as required by 21 U.S.C. section 1704(d)(1) and as authorized by 21 U.S.C. section 1703(d)(7) and in compliance with the ONDCP Compliance Reviews Circular.

It is our responsibility to express a conclusion about the reliability of CDC's Detailed Accounting Report for fiscal year 2025, CDC's Budget Formulation Compliance Report for fiscal year 2027, and management's assertions based on our review.

¹ Although CDC's Budget Formulation Compliance Report was provided to ONDCP as of fiscal year 2025, the budget figures reflect the fiscal year 2027 funding request.

We conducted our review in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements, as described in the U.S. Government Accountability Office publication *Government Auditing Standards* (February 2024). Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to the Detailed Accounting Report, Budget Formulation Compliance Report, and management’s assertions for them to be in accordance with the criteria. 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 reports and assertions are in accordance with the criteria in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion.

Notwithstanding the limited nature of the engagement, we believe that the review evidence obtained is sufficient in accordance with attestation standards and appropriate to provide a reasonable basis for our conclusion.

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

As part of our review, we performed review procedures on CDC’s fiscal year 2025 Detailed Accounting Report and fiscal year 2027 Budget Formulation Compliance Report according to the ONDCP Compliance Reviews Circular’s criteria. We limited our work to inquiries and analytical procedures appropriate for an attestation review. Specifically, we performed procedures for the purpose of expressing a conclusion about the reliability of each of the assertions made in CDC’s reports. Those procedures included reviewing CDC’s drug methodologies and reprogramming or transfer of drug control funds, if applicable. We also performed procedures to determine whether CDC submitted the summer budget timely and whether funding levels represented CDC requests.

Based on our review, we are not aware of any material modifications that should be made to CDC’s Detailed Accounting Report for fiscal year 2025 and CDC’s Budget Formulation Compliance Report for fiscal year 2027 and management’s assertions for them to be in accordance with the ONDCP Compliance Reviews Circular.

CDC’s Detailed Accounting Report and Budget Formulation Compliance Report assertions are included as Attachments A and B.²

Although this report is an unrestricted public document, the information it contains is intended solely for the information and use of Congress, ONDCP, and CDC. It is not intended to be, and should not be, used by anyone other than those specified parties. If you have any questions or comments about this report, please do not hesitate to call me, or your staff may contact Carla J. Lewis, Assistant Inspector General for Audit Services, at (202) 834-5992 or Carla.Lewis@oig.hhs.gov. Please refer to report number OAS-26-03-023 in all correspondence.

² Only the Budget Formulation Compliance Report assertions are included in Attachment B since the report contains prospective information.

Centers for Disease Control and Prevention
FY 2025 CDC Detailed Accounting Report

DATE: February 6, 2026

TO: Director
Office of National Drug Control Policy (ONDCP)

THROUGH: Teresa Miranda
Deputy Assistant Secretary for Finance and
Deputy Chief Financial Officer
Assistant Secretary for Financial Resources
Office of the Secretary
Department of Health and Human Services

FROM: Dana Redford
Chief Financial Officer & Director
Office of Financial Resources
Centers of Disease control and Prevention

SUBJECT: Fiscal Year 2025 Detailed Accounting Report

In accordance with the requirements of the ONDCP Circular, *National Drug Control Program Agency Compliance Reviews*, dated September 9, 2021, I make the following assertions regarding the attached Detailed Accounting Report for the Centers for Disease Control and Prevention (CDC).

Obligations by Budget Decision Unit and Drug Control Function

I assert that obligations reported by budget decision unit and drug control function are the actual obligations derived from CDC's accounting system of record for these budget decision units (see Appendix A).

Drug Methodology

I assert that the drug methodology used to calculate obligations of prior-year budgetary resources by function for CDC was reasonable and accurate in accordance with the criteria listed in Section 7.b.(2) of the Circular. In accordance with these criteria, I have documented/identified data that support the drug methodology, explained and documented other estimation methods (the assumptions for which are subjected to periodic review) and determined that the financial systems supporting the drug methodology yield data that present fairly, in all material respects, aggregate obligations from which drug-related estimates are derived.

Application of Drug Methodology

I assert that the drug methodology disclosed in this section was the actual methodology used to generate the table required by Section 7.a.(1) of the Circular.

Material Weaknesses or Other Findings

I assert that there are no material weaknesses or other findings from previous year's reporting.

Centers for Disease Control and Prevention
FY 2025 CDC Detailed Accounting Report

Methodology Modifications

I assert that no modifications were made to the methodology for reporting drug control resources from the previous year's reporting.

Reprogramming or Transfers

I assert that the data presented are associated with obligations against CDC's financial plan. The data presented are associated with budget activity lines defined in P.L. 119-4, Full-Year Continuing Appropriations Act, 2025, along with funds received from ONDCP in support of the Drug Free Communities Program.

CDC did not transfer drug control budget authority funds in FY 2025.

Funds Control Notices

CDC was not issued a Fund Control Notice by the Director under 21 U.S.C. § 1703(f) as described in Section 9 of the ONDCP Circular, *Budget Execution*, dated September 9, 2021.

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Dana Redford
Chief Financial Officer & Director,
Office of Financial Resources (OFR)
Centers for Disease Control and Prevention

Centers for Disease Control and Prevention
FY 2025 CDC Detailed Accounting Report

Appendix A: FY 2025 CDC Detailed Accounting Report Tables

Drug Resources by Decision Unit Table

FY 2025 Drug Resources by Decision Unit	FY 2025 Resources¹	FY 2025 Obligations
Opioid Overdose Prevention and Surveillance	\$505,579,000	\$504,869,834
Infectious Diseases and the Opioid Epidemic	\$23,000,000	\$22,075,567
Drug Free Communities Program ²	\$80,926,320	\$79,718,862
Total Drug Resources	\$609,505,320	\$606,664,263

¹ FY 2025 funding reflects full-year Continuing Resolution level and did not include an associated FY 2025 Joint Explanatory Statement specifying discrete amounts for funding lines associated with drug control resources.

² Drug Free Communities Program funding was provided to CDC via Expenditure Transfer and Interagency Agreement. FY 2025 resources reflect both transferred dollars into CDC (\$72M) and regular reimbursable agreements (\$8.9M) supporting DFC-activities.

Drug Resources by Function Table

FY 2025 Drug Resources by Budget Function	FY 2025 Resources	FY 2025 Obligations
Prevention	540,505,320	\$538,588,696
Harm Reduction	\$69,000,000	68,075,567
Total by Function	\$609,505,320	\$606,664,263

Methodology

The CDC methodology for determining the drug control budget was established using the amounts appropriated (or budget authority) for Opioid Overdose Prevention and Surveillance (\$505,579,000) and Infectious Diseases and the Opioid Epidemic (\$23,000,000) under P.L. 119-4, Full-Year Continuing Appropriations Act, 2025. In addition to amounts appropriated directly to CDC, the Agency administers the Drug Free Communities Program (\$80,926,320) through a transfer and reimbursable agreements from ONDCP.

CDC plays a critical role in opioid overdose prevention by improving the accuracy, comprehensiveness, and timeliness of nonfatal and fatal overdoses and in using those data to identify and scale up effective interventions. CDC's funding initiatives work to build state, local and tribal capacity and equip public health officials with resources to combat the epidemic. CDC uses data to drive action to prevent and address opioid overdoses, as well as other negative health effects of this epidemic.

CDC focuses on implementing evidence-based strategies to prevent infectious diseases associated with drug use, improve the health of people who use drugs, and better prepare the nation for infectious disease outbreaks and emerging public health threats. CDC works to decrease barriers to prevention and care experienced by populations disproportionately affected by substance use and overdose to increase access to services that save lives and improve health.

Centers for Disease Control and Prevention
FY 2025 CDC Detailed Accounting Report

Methodology Modifications N/A

Material Weakness or Other Findings N/A

Reprogrammings or Transfers N/A

Other Disclosures N/A

Centers for Disease Control and Prevention
Budget Formulation Compliance Report

DATE: February 6, 2026

TO: Director
Office of National Drug Control Policy (ONDCP)

THROUGH: Norris Cochran
Deputy Assistant Secretary for Budget
Assistant Secretary for Financial Resources
Office of the Secretary
Department of Health and Human Services

FROM: Dana Redford
Chief Financial Officer & Director
Centers for Disease Control and Prevention

SUBJECT: Assertions Concerning Fiscal Year 2027 Budget Formulation Summer Submission

a. Summer budget formulation information

- (1) Summer drug budget transmittal – CDC’s FY 2027 summer drug budget was transmitted to ONDCP on June 30, 2025.
- (2) Summer drug budget resource summary table – CDC’s FY 2027 summer drug budget funding table is included on page two of this memo.

b. Assertions

- (1) Timeliness of summer budget submission – I assert that CDC’s FY 2027 summer drug budget was submitted to ONDCP on the date reported in Section 6.a.(1), and was provided to ONDCP at the same time as that budget request was submitted to their superiors accordance with 21 U.S.C. § 1703(c)(1)(A).
- (2) Funding levels represent bureau-level request – I assert that the funding request in the submission provided in Section 6.a.(2) of this circular represent the funding levels in the budget submission made by the bureau to the Department without alteration or adjustment by any official at the Department.

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Dana Redford
Chief Financial Officer & Director
Director, Office of Financial Resources (OFR)
Office of the Chief Operating Officer (OCCO)

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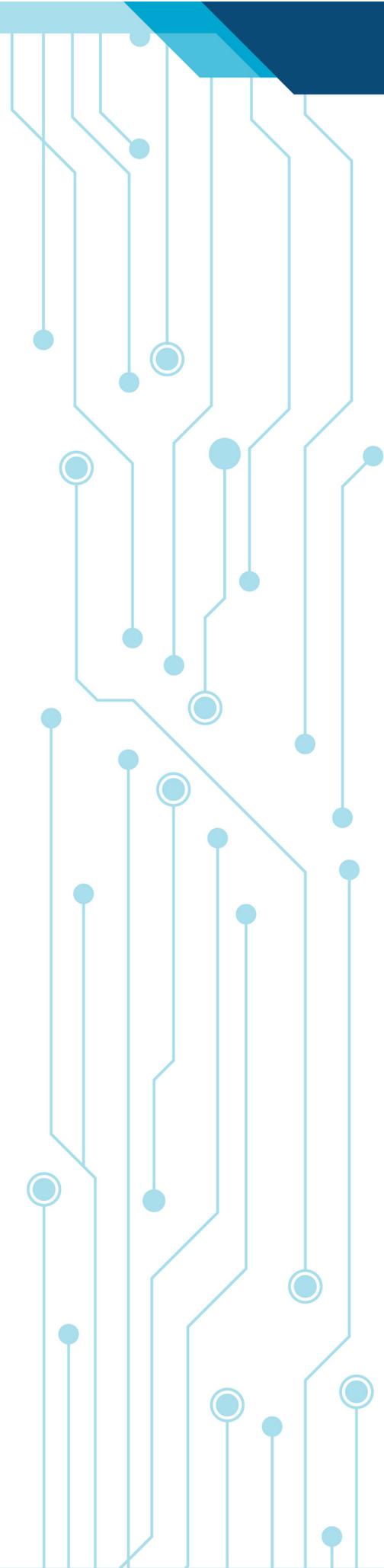
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