



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

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Key Takeaways:

- CDC and SAMHSA used an iterative process to collect and report performance summary measurement data related to the reduction of overdose deaths.
- CDC and SAMHSA faced challenges: (1) in timely reporting data in their evaluations of progress to ONDCP and (2) with the availability of final data to meet the ONDCP reporting deadline.

CDC's and SAMHSA's Processes for and Challenges With Compiling Data for the National Drug Control Assessment

Purpose of This Data Brief

The Office of National Drug Control Policy (ONDCP) recently conducted a review of fiscal year (FY) 2023 data: (1) for programs aiming to implement Goal 1, Objective 1 (the reduction of overdose deaths) found in the National Drug

Control Strategy and (2) for performance measures that were submitted without conclusive data. ONDCP requested OIG's assistance in conducting a performance audit of specific programs for which performance measures were submitted without conclusive data.

The purpose of this data brief is to provide an understanding of the process that the Centers for Disease Control and Prevention (CDC) and the Substance Abuse and Mental Health Services Administration (SAMHSA) used to prepare their respective FY 2023 evaluations of progress submitted to ONDCP and provide ONDCP with clarification about data that it deemed inconclusive.

Our objectives were to determine: (1) how CDC and SAMHSA developed the specific performance measures and performance targets for those measures reported for Goal 1, Objective 1: Reduction of Overdose Death; and (2) whether CDC and SAMHSA encountered any challenges in implementing the performance measures and achieving the performance targets.

BACKGROUND

National Drug Control Strategy

The passage and signature of the Substance Use Disorder Prevention that Promotes Opioid Recovery and Treatment for Patients and Communities (SUPPORT) Act in 2018¹ required ONDCP to produce a statement of drug policy priorities by April 1 of the first year of a Presidential Administration and an inaugural National Drug Control Strategy (Strategy) in the second year.

To evaluate the effectiveness of the Nation's drug policy efforts and assess the progress in implementing the Strategy, the Biden-Harris Administration established seven goals to be achieved by 2025.² These goals cover a broad range of drug policy issues, including a general goal to reduce illicit substance use and enhance public health and safety, as well as other specific public health and supply reduction issues. Each of these long-range, comprehensive goals is accompanied by quantifiable and measurable objectives with specific annual targets, using 2020 data as a baseline for measuring progress. The following is the specific strategic goal and objective that is the focus of this audit:

Goal 1: Illicit substance use is reduced in the United States.

Objective 1: The number of drug overdose deaths is reduced by 13 percent by 2025.

The Office of National Drug Control Policy

ONDCP leads and coordinates the Nation's drug policy to improve the health and lives of the American people. ONDCP coordinates across 19 Federal agencies and oversees a \$41 billion budget as part of a whole-of-government approach to addressing substance use disorders and the overdose epidemic. ONDCP also provides hundreds of millions of dollars to help communities stay healthy and safe through the High Intensity Drug Trafficking Areas Program and Drug-Free Communities Program.

In executing the drug policy, ONDCP is responsible for developing and implementing the Strategy across the Federal Government. ONDCP is also responsible for evaluating the effectiveness of national drug control policy efforts, the Strategy's goals and objectives, and each National Drug Control Program Agency's (drug control agency's) program-level measures.

ONDCP is statutorily required to consult with and solicit input for the Strategy from a variety of parties affected by Federal drug policy, including Federal agencies and departments charged with carrying out these policies; members of Congress and congressional committees; State, Tribal,

¹ The SUPPORT Act. Available online at <https://www.congress.gov/115/statute/STATUTE-132/STATUTE-132-Pg3894.pdf>. Accessed on Sept. 23, 2024.

² National Drug Control Strategy. Available online at <https://www.whitehouse.gov/wp-content/uploads/2022/04/National-Drug-Control-2022Strategy.pdf>. Accessed on Sept. 24, 2024.

territorial, and local governments; nongovernmental organizations and community activists; and foreign governments, among others.

National Drug Control Assessment

To effectively coordinate and oversee the Nation’s drug control policy, ONDCP undertakes performance audits and evaluations of drug control agency programs (and non-Federal entities) that receive Federal funding to execute drug-related activities as part of ONDCP’s coordination and oversight responsibilities (21 U.S.C. § 1703(d)(7)). Performance audits and evaluations examine the efficiency and effectiveness of Federal efforts and provide an avenue to course-correct and take action if certain goals and objectives are not met. Further, the SUPPORT Act permits ONDCP to request assistance from the Inspector General of the relevant agency in conducting audits and evaluations.

Given the broad range of efforts supported by the drug control agencies, individual drug control agencies craft their own performance measures to align with the goals and objectives of the Strategy. Each program represented in the National Drug Control Budget must have performance measure targets and results.

ONDCP provides its drug control agencies with guidance and a template to use for their annual evaluations of agency progress (evaluation of progress) in achieving the goals of the Strategy. This typically occurs in September each year. The head of each agency must then submit to the ONDCP Director the evaluation of progress by November 1. This evaluation must include data from multiple fiscal years to show the agency’s progress in achieving its performance measures. (See Figure 1.)

Figure 1: Fiscal Year Data for the Evaluation of Progress

Performance Measure Data in the Evaluation of Progress	Example of an Evaluation of Progress Submitted for FY 2023
Targets for the next fiscal year	FY 2024 targets
Targets and actual data for the current fiscal year	FY 2023 targets and actual data
Actual data for the previous fiscal year	FY 2022 actual data

Further, the evaluations of progress must include certain elements. (See Figure 2.)

Figure 2: Evaluation of Progress Elements

Mission	A narrative description of the drug control agency components included in the drug budget.
Relevant Performance Measures	Performance measures that may be impacted by the activities the agency undertook in support of the Strategy and a narrative describing how the agency’s work or priorities advance these goals. The narrative must describe the evidence-based approaches the agency used.
Evaluation Plan and Performance Measures	<p>An evaluation of progress for each relevant performance measure, based on the contributions of the agency in achieving the goal. The evaluation must include:</p> <ul style="list-style-type: none"> • A narrative summary that describes the agency’s contributions to achieving the performance measures; identifies the programs, projects, or activities that contribute to achieving each goal identified; and provides a specific evaluation of whether the agency’s applicable goals, objectives, and targets for the previous year were met and an explanation if they were not met. • A chart displaying the agency’s annual outcome or output targets and results for the specific performance measures. • As applicable, a discussion of any identified changes in documented or reported agency performance measures, targets, and data since the previous National Drug Control Assessment submission.

Once ONDCP receives the evaluations of progress, it compiles them into one report, the National Drug Control Assessment, which it must submit to Congress by the following February 1 every year. (See Figure 3 on the next page.) The National Drug Control Assessment is intended to assess progress in achieving the Strategy’s goals and objectives for the most recently completed fiscal year and does so by evaluating each drug control agency’s success in achieving the goals of the Strategy (21 U.S.C. § 1705(g)).

Figure 3: Evaluation of Progress and National Drug Control Assessment Timeline



CDC and SAMHSA

CDC, the Nation’s health protection agency, and SAMHSA, which leads public health and delivery efforts that promote mental health and prevent substance misuse, are agencies within HHS that are recognized as drug control agencies. CDC established two measures for programs aiming to implement Goal 1, Objective 1 (the reduction of overdose deaths) of the Strategy, while SAMHSA established nine measures for the same goal and objective. Both CDC and SAMHSA submit evaluations of progress to ONDCP.

Data Used To Develop This Data Brief

Our primary sources of data for this data brief were: (1) interviews with CDC and SAMHSA personnel responsible for developing the specific performance measures and performance targets to obtain an understanding of the process used to prepare the agencies’ FY 2023 evaluations of progress and (2) the CDC and SAMHSA information systems used to track and report the data for the performance measures and performance targets reported to ONDCP by CDC and SAMHSA in their evaluations of progress for FY 2023.

As part of our audit, we reviewed CDC’s and SAMHSA’s FY 2023 evaluations of progress and the support for the performance measurements and performance target data reported to ONDCP by CDC and SAMHSA in those evaluations. We also compared the reported measurements from the evaluations to the systems used to track those performance measurements.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Appendix describes our audit scope and methodology.

RESULTS OF ANALYSIS

The following is a description of CDC and SAMHSA’s processes for developing specific performance measures and performance targets for those measures reported for Goal 1, Objective 1: Reduction

of Overdose Deaths. CDC and SAMHSA both faced challenges in implementing performance measures and achieving performance targets because final data are not available early enough to complete the evaluations of progress timely.

CDC’s Process for Compiling Information for the National Drug Control Assessment

Developing Measures Supporting Goal 1, Objective 1, of the Strategy

CDC established two performance measures to help meet Goal 1, Objective 1 of the Strategy.³ CDC communicated these two measures to ONDCP in its Performance Summary report drafted in March 2020, and it continued to use these performance measures in the National Drug Control Assessment published in 2024.

CDC Performance Measures

1. Reduce the age-adjusted annual rate of overdose deaths involving natural and semisynthetic opioids among States funded through CDC’s Overdose Data to Action (OD2A) cooperative agreement (per 100,000 residents). The target for FY 2023 was 3.6 per 100,000 residents.
2. Reduce age-adjusted annual rate of overdose deaths involving synthetic opioids other than methadone (e.g., fentanyl) among States funded through OD2A (per 100,000 residents). The target for FY 2023 was 7.7 per 100,00 residents.

According to CDC, it selected these two measures because they relate to the two biggest drivers of overdose deaths in the United States. The first measure provides the rate of overdose deaths resulting from prescription opioids, which were responsible for the first wave of the overdose epidemic and continued to contribute to the overdose epidemic in 2024. The second measure provides the rate of overdose deaths resulting from synthetic opioids, including illicitly manufactured fentanyl, which are now responsible for the majority of opioid-involved deaths.

CDC staff developed these performance measures with CDC subject matter experts who were familiar with the data. Similarly, CDC developed the target numbers with CDC subject matter experts using analysis and projection of reasonable goals.

Data Collection

For its report, CDC required death data reported by individual Medical Examiners in 57 distinct registration jurisdictions (all 50 States, New York City, the District of Columbia, and 5 U.S.

³ Starting in 2019, CDC revised these metrics to better reflect overdoses associated with prescription and synthetic opioids.

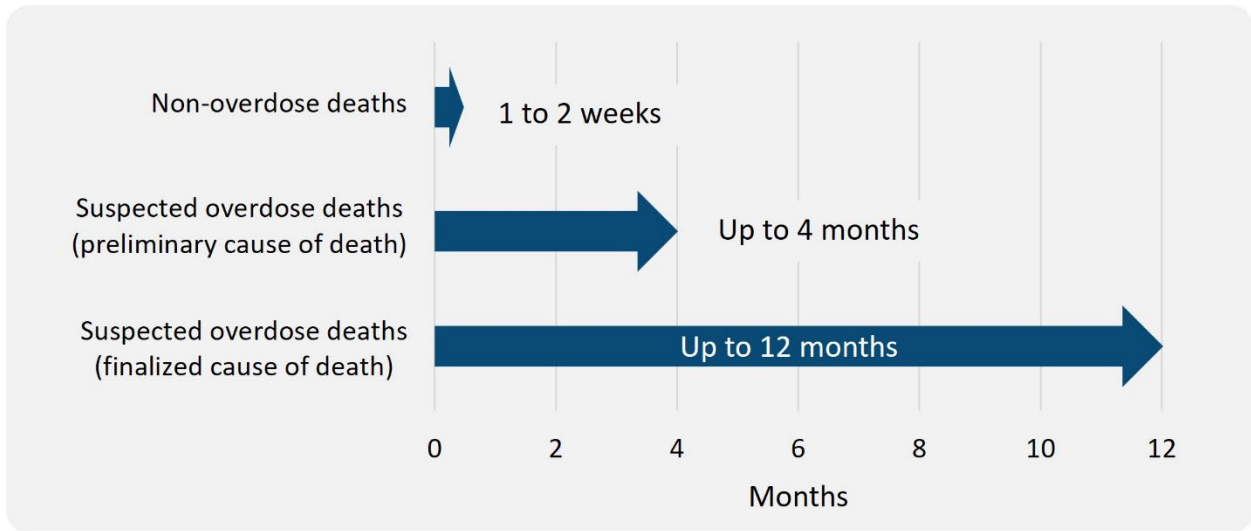
territories). To obtain the data for its report, CDC uses two systems that collect, analyze, and disseminate public health statistics:

- [The National Vital Statistics System \(NVSS\)](#) provides the Nation's official vital statistics data. NVSS vital statistics are a critical component of the national health information system, providing data to monitor progress toward achieving important health goals.
- [The Wide-Ranging Online Data for Epidemiologic Research \(WONDER\) System](#) is an integrated information and communication system for public health. WONDER makes CDC's information resources available to public health professionals and the public at large.

The process of collecting data on overdose deaths begins with the filing of the death certificate. Once death certificates are completed and certified, many are filed at the State level, while some jurisdictions first file at the local level, then with the State, and then with the vital statistics jurisdiction. All 57 vital statistics jurisdictions then file the data in NVSS. CDC analyzes data in NVSS to determine the leading causes of death in the United States, among other things, and uses this process to obtain data specific to overdose deaths. Finally, once it finishes checking, formatting, and categorizing the data, CDC puts the final data into WONDER, where it is publicly accessible.

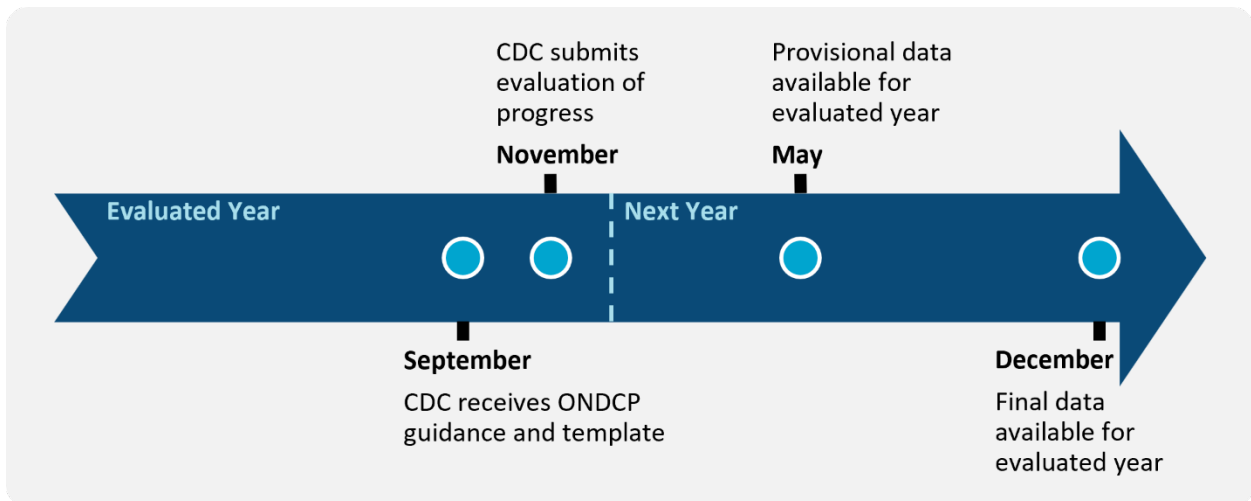
Although the data for most causes of death are available in 1 or 2 weeks, it takes significantly longer (typically 4 months) for data on deaths due to drug overdose to become available in NVSS and even longer (6 months) for it to become available in WONDER. This is because drug overdose deaths often require lengthy investigations, including toxicological analysis. Because investigations take so long to complete, death certificates for suspected drug overdose deaths may initially be filed with "pending investigation" as the manner of death or may be initially filed with a preliminary or unknown cause of death. When the investigation is completed, the certifying physician amends the death certificate to reflect the new cause and manner of death. Therefore, provisional data changes as more information is obtained, and CDC generally has to wait nearly a year after the end of the data year to finalize the data. (See Figure 4 on the next page.) Although CDC reports final data to ONDCP, it stated that the final data it reports do not significantly change from the provisional data available on the November 1 due date for the previous fiscal year.

Figure 4: When Are Cause of Death Data Available?



Generally, provisional data for CDC's performance measures is available by the May following the evaluated year, and final data are available in December. For example, provisional data for 2022 could generally be expected to be available in May 2023, and final data could be expected to be available in December 2023.⁴ (See Figure 5.)

Figure 5: Expected Timeline for CDC's Evaluation of Progress



⁴ For the National Drug Control Assessment published in May 2024, final 2022 data were not available until March 2024.

Compiling the Report

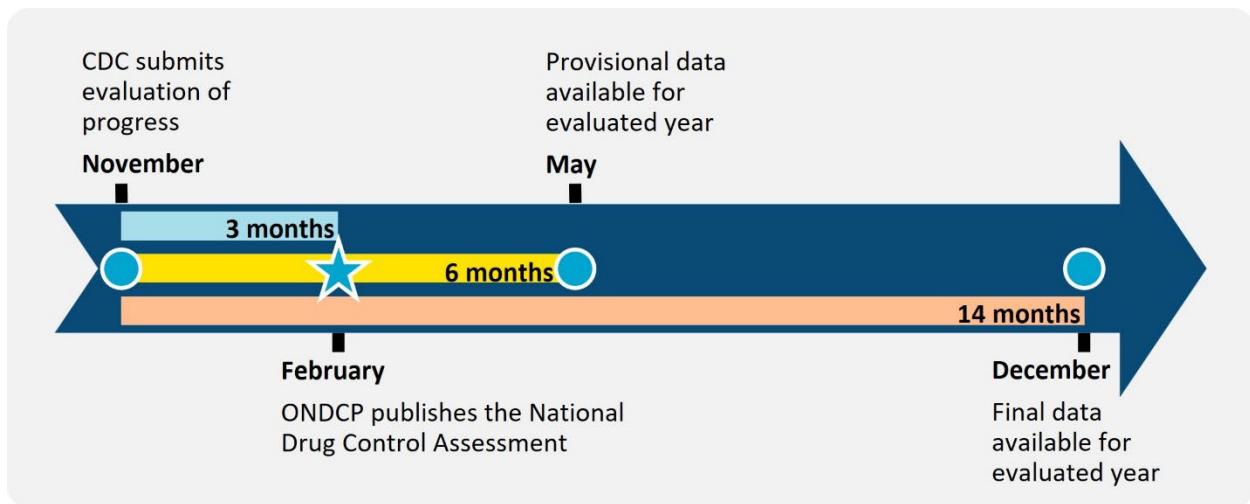
The National Center for Injury and Prevention, a component of CDC, is tasked with compiling the evaluations of progress.

After receiving the guidance and template for the evaluations of progress from ONDCP in September, CDC staff obtains overdose drug data by querying provisional mortality counts for drug overdose deaths based on current data in NVSS and then revises the previous year's performance measure numbers as well as the narrative that accompanies those numbers.

Challenges

Although CDC was required to submit its evaluation of progress on November 1, and ONDCP publishes its National Drug Control Assessment the following February, CDC could not expect to have provisional data available until more than 6 months after the evaluation deadline. Further, CDC could not expect to have final data available until more than 1 year after its evaluation was due. (See Figure 6.)

Figure 6: Timeline of CDC Data Availability and ONDCP Reporting



For FY 2023, CDC submitted the evaluation of progress on November 2, 2023. (See Table 1 on the next page.) However, this version of the report did not have performance measure numbers to support Goal 1, Objective 1 for FY 2022 and FY 2023. CDC indicated that the FY 2022 data would be available in December 2023, and the FY 2023 data would be available in December 2024.

Table 1: CDC Performance Measure Data Reported in November 2023 Evaluation of Progress

FY 2022 (Prior Year Data)

Performance Measure	CDC's Evaluation of Progress	ONDCP's National Drug Control Assessment
1	No Data	Data
2	No Data	Data

FY 2023 (Current Year Data)

Performance Measure	CDC's Evaluation of Progress	ONDCP's National Drug Control Assessment
1	No Data	No Data
2	No Data	No Data

In late November 2023, ONDCP began corresponding with CDC regarding the unavailable performance measure data for FY 2022. This correspondence continued until early April 2024, when CDC submitted the final performance measure data for FY 2022. The performance measure numbers for FY 2022 were subsequently included in the National Drug Control Assessment published in May 2024.

SAMHSA’s Process for Compiling Information for the National Drug Control Assessment

Developing Measures Supporting Goal, 1, Objective 1, of the Strategy

In May 2022, SAMHSA established nine performance measures to help meet Goal 1, Objective 1 of the Strategy.

SAMHSA Performance Measures

1. Prevent Prescription Drug/Opioid Overdose-Related Deaths (PDO) grants: Number of overdose reversals due to naloxone administration.
2. PDO grants: Number of persons trained how to administer naloxone (or other Food and Drug Administration-approved (FDA-approved) drugs or devices).
3. First Responder Training-Comprehensive Addiction and Recovery Act (FR-CARA) grants: Number of naloxone administrations.
4. PDO grants: Number of FDA-approved overdose reversing medication kits distributed.
5. FR-CARA grants: Number of FDA-approved overdose reversing medication kits distributed.
6. Public awareness and support: Number of individuals referred for behavioral health treatment resources.
7. PDO grants: Number of naloxone administrations.
8. Strategic Prevention-Partnerships for Success (SPF-PFS) grants: Percent of grant recipients that report improvement of perception of risk from targeted substance use in target population. (Noted as discontinued in SAMHSA’s November 2023 evaluation of progress.)
9. SPF-PFS grants: Percent of grant recipients that report at least 5 percent improvement in the past 30-day use of targeted substance in target population. (Noted as discontinued in SAMHSA’s November 2023 evaluation of progress.)

SAMHSA selected these nine measures through a systematic approach that considered how grant award recipients’ objectives aligned with the goals and objectives of the Strategy. The main metric is naloxone because SAMHSA determined it is most aligned with Goal 1, Objective 1 of the Strategy. SAMHSA included measures associated with its grant programs that related to naloxone:

- [FR-CARA grants](#) provide resources to first responders and members of other key community sectors at the State, Tribal, and other government levels to train, carry, and

administer Federal Food, Drug, and Cosmetic Act approved drugs and devices for emergency reversal of known or suspected opioid overdose.

- [PDO grants](#) seek to reduce the number of prescription drug/opioid overdose-related deaths and adverse events by training first responders and other key community sectors on prevention activities as well as the purchase and distribution of naloxone to first responders.

The Center for Substance Abuse Prevention (CSAP) develops the performance measures for the National Drug Control Assessment. CSAP, a component of SAMHSA, works with Federal, State, public, and private organizations to develop comprehensive prevention systems by promoting effective substance abuse prevention practices that enable States, communities, and other organizations to apply prevention knowledge effectively.

Data Collection

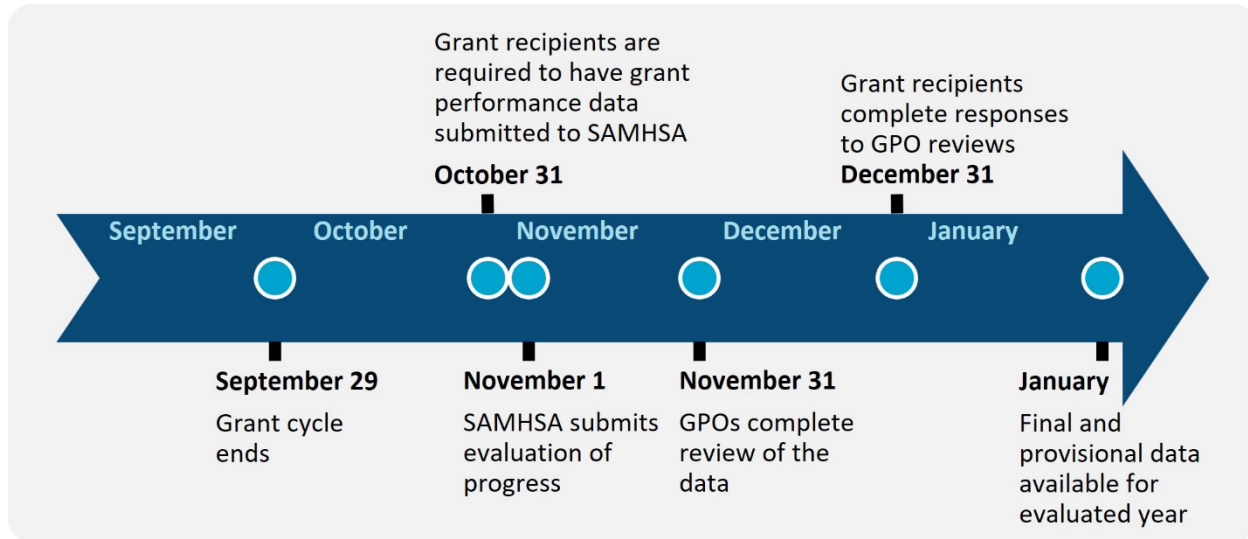
For its report, SAMHSA requires grant recipients to provide data relevant to overdose deaths. To obtain these data, SAMHSA relies on the following sources:

- [Strategic Work Information and Folder Transfer \(SWIFT\)](#) is a web-based system that manages the creation, routing, and approval of documents through an agency. Within SAMHSA, documents in the SWIFT system are assigned and tracked by the Executive Correspondence and Support Branch in the National Mental Health and Substance Use Policy Laboratory.
- [SAMHSA's Performance Accountability and Reporting System \(SPARS\) website](#) allows the recipients of Center for Substance Abuse Treatment, Center for Mental Health Services, and CSAP grants to report grant performance data to SAMHSA. For example, the data entry module allows grant recipients to enter Center-specific data, and the data visualizations allow grant recipients and Government Project Officers (GPOs) to view that data in a graphical representation.
- [The Center for Substance Abuse Prevention Dashboard \(SUPR Dash\)](#) is an internal dashboard created by SAMHSA to track grant recipients' progress. SUPR Dash can be filtered by GPO, grant recipient, and geographic location. The dashboard maps each grant recipient and provides a report timeline to track the grant recipient's progress. Any outstanding reports are logged, and SAMHSA officers are notified.

CSAP is responsible for compiling the data obtained from SPARS. SAMHSA's grant cycle runs from September 30 to September 29 of each year, and grant recipients must submit their progress reports by October 31. Once the reports are submitted, the GPOs have 1 month to review these annual reports.

After the GPOs review the reports, CSAP’s Office of Prevention Innovation approves the reports for accuracy. The information is usually available by the following January even though the evaluation of progress is due on November 1. (See Figure 7.)

Figure 7: Expected Timeline for SAMHSA's Evaluation of Progress



Compiling the Report

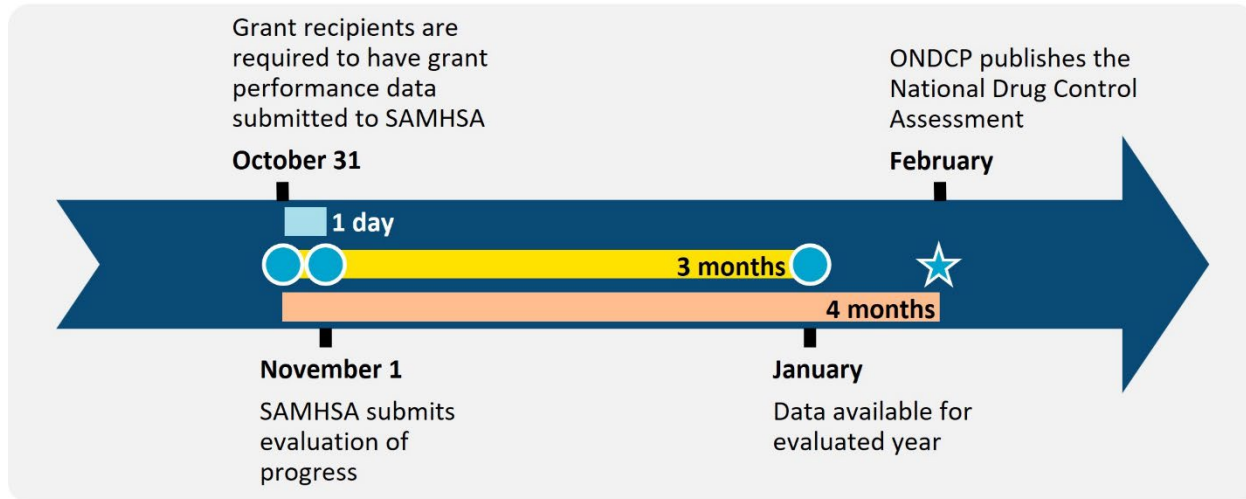
The Office of Financial Resources, a component of SAMHSA, develops and implements the policies and programs of the Assistant Secretary and works with SAMHSA to provide the data to ONDCP.

After receiving the guidance and template for the evaluations of progress from ONDCP in September, CSAP pulls data supporting the performance measures from SPARS, enters these data into the template, and forwards the template to the Office of Financial Resources. The Office of Financial Resources sends the template, which includes the performance measure numbers and the narrative, to ONDCP.

Challenges

Although SAMHSA was required to submit its evaluation of progress on November 1, and ONDCP publishes its National Drug Control Assessment the following February, grant recipients were only required to have grant performance data submitted to SAMHSA 1 day before SAMHSA’s deadline for submitting its evaluation of progress. Further, the final data were not completely reviewed until January, 3 months after SAMHSA was required to submit its evaluation of progress and 1 month before ONDCP published the National Drug Control Assessment. (See Figure 8 on the next page.)

Figure 8: Timeline of SAMHSA Data Availability and ONDCP Reporting



For FY 2023, SAMHSA submitted the evaluation of progress in early November 2023. (See Table 2.) This version of the report did not have performance measure numbers for all nine measures that support Goal 1, Objective 1 of the Strategy for FY 2023, and it indicated that the data would be available in December 2023. Sometime before November 9, 2023, ONDCP requested the missing FY 2023 performance measure data and began corresponding with SAMHSA. This correspondence continued through February 2024.

Table 2: SAMHSA Performance Measure Data Reported in November 2023 Evaluation of Progress

Performance Measure	SAMHSA's Evaluation of Progress	ONDCP's National Drug Control Assessment
1	No Data	Data
2	No Data	Data
3	No Data*	Not in Assessment
4	No Data	Data
5	No Data†	Data
6	No Data	No Data
7	No Data	Data
8	Discontinued‡	Discontinued
9	Discontinued‡	Discontinued

*SAMHSA submitted data for performance measure 3 after its evaluation of progress, but this measure did not appear in the National Drug Control Assessment published in 2024. SAMHSA did not know why measure 3 was not published.

†The data published in the National Drug Control Assessment for measure 5 did not agree with the data that SAMHSA submitted. SAMHSA did not know why the published number was approximately 2 percent higher than the number it submitted to ONDCP.

‡These measures related to SPF-PFS grants. SAMHSA discontinued the measures in part because it deemed the data inaccurate and imprecise.

In February 2024, SAMHSA provided FY 2023 performance measure data for six of the nine performance measures. For two of the performance measures, the measures were discontinued, and SAMHSA indicated as such in the evaluation of progress. For one of the performance measures, SAMHSA did not have available data, and the section was left blank in the table. As of August 2024, that performance measure data were still not available.

Eight of SAMHSA's performance measures that supported Goal 1, Objective 1 were published in the National Drug Control Assessment in 2024. For reasons SAMHSA could not explain, one of its performance measures was not included in the 2024 National Drug Control Assessment. In addition, SAMHSA could not explain why one of the performance measure numbers included in that report was approximately 2 percent higher than the number it submitted to ONDCP.

CONCLUSION

During our audit period, the process for reporting required performance summary measurement data for Goal 1, Objective 1 was an iterative process. Despite the November 1 due date, both CDC and SAMHSA continued to refine performance summary numbers as data continued to become available, and ONDCP sought updates well into 2024 to finalize its report.

CDC faced challenges with the availability of final data, which is contingent on State and local medical examiners completing investigations and finalizing death certificates, a process that can take several months for overdose deaths. Although CDC reports final data to ONDCP, it stated that the final data it reports do not significantly change from the provisional data available on the November 1 due date for the previous fiscal year.

SAMHSA also faced challenges with the availability of final data, which is contingent on grant recipients reporting performance data timely. SAMHSA ends the grant period for most of its grant awards on September 29 of each year, which makes it difficult for SAMHSA to provide final data to ONDCP by the November 1 deadline.

The information in this data brief presents the process followed by CDC and SAMHSA for reporting performance summary data to ONDCP and is intended for informational purposes only; therefore, the data brief does not contain any recommendations. This information may help CDC, SAMHSA, and other stakeholders to identify potential changes that could improve timely reporting by CDC and SAMHSA to ONDCP.

APPENDIX: AUDIT SCOPE AND METHODOLOGY

Scope

Our audit covered the evaluations of progress for FY 2023 that were provided to ONDCP by both CDC and SAMHSA, and the information systems that CDC and SAMHSA used to track these data. These evaluations of progress detailed the performance measures CDC and SAMHSA used to track progress for the Strategy's Goal 1, Objective 1: Reduction of Overdose Deaths. We obtained the data for FY 2023 from CDC and SAMHSA and used these data to perform our analysis. Other than comparing the numbers CDC and SAMHSA reported to their final submissions to ONDCP, we did not independently verify the accuracy of the data reported.

We conducted our audit from May 2024 through September 2024.

Methodology

To accomplish our objective, we:

- reviewed applicable Federal laws, regulations, and guidance;
- interviewed CDC and SAMHSA personnel responsible for developing the specific performance measures and performance targets for those measures reported for Goal 1, Objective 1: Reduction of Overdose Deaths;
- obtained an understanding of the process used to prepare the agencies' FY 2023 evaluations of progress;
- obtained an understanding of the information systems CDC and SAMHSA used to track and report the data used in their evaluations of progress for FY 2023;
- obtained from the ONDCP website the National Drug Control Assessment published in 2024;
- obtained support for the performance measurement data reported to ONDCP by CDC and SAMHSA in their evaluations of progress provided for FY 2023;
- compared actual reported measurements from the National Drug Control Assessment published in 2024 to the support used to track that performance measurement; and
- discussed the results of our audit with CDC and SAMHSA officials.

We provided CDC and SAMHSA with a draft report on October 11, 2024, for review. CDC notified us that it did not have formal comments; however, it provided technical comments, which we addressed as appropriate. SAMHSA notified us that it did not have comments.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.