

# OVERSIGHT PLAN

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USAID Office of Inspector General

Fiscal Year 2023



## INTRODUCTION

The Office of Inspector General's (OIG) oversight plan for FY 2023 describes ongoing and planned oversight activities across the agencies it oversees. These oversight activities will safeguard and strengthen U.S. foreign assistance. Under the authority of the Inspector General Act of 1978, as amended, OIG is responsible for providing independent oversight of the [U.S. Agency for International Development](#) (USAID), the [Millennium Challenge Corporation](#) (MCC), the [Inter-American Foundation](#) (IAF), and the [U.S. African Development Foundation](#) (USADF). OIG's work is mandated by statute or other requirements, responsive to requests from congressional committees and members, or performed at OIG's discretion. OIG work plans for FY 2023 that respond to statutory mandates are summarized in Appendix 1.

OIG's oversight plan includes audits, inspections, and evaluations that assess the efficiency and effectiveness of agency programs and operations, isolate the root causes of identified weaknesses in development and humanitarian assistance activities, and make sound recommendations for addressing these vulnerabilities and improving foreign assistance efforts. OIG investigations respond to allegations of fraud, waste, abuse, and corruption that affect the agencies OIG oversees and, when warranted, result in the referral of cases for potential criminal, civil, and administrative actions to protect U.S. foreign assistance. Additionally, OIG conducts extensive outreach and coordinates with law enforcement and oversight counterparts worldwide to expand the oversight safety net around foreign assistance.

Ultimately, OIG's oversight activities help the agencies it oversees to effectively plan, monitor, and achieve intended results while advancing accountability. OIG's work also promotes transparency within areas of significant risk, such as the U.S. response to Russia's invasion of Ukraine, irregular migration from the Northern Triangle, activities countering the influence of the People's Republic of China, and COVID-19 response and recovery efforts. To carry out its work, OIG has a global presence with 12 offices located in Egypt, El Salvador, Germany, Haiti, Israel, Pakistan, Philippines, Senegal, South Africa, Thailand, Uganda, and the United States. Additional information about OIG's oversight approach and related plans are provided in Appendix 2.

# OFFICE OF AUDIT: ONGOING AND PLANNED WORK

## GLOBAL AND STRATEGIC AUDITS DIVISION

### Ongoing Work

- Audit of USAID's New Partnerships Initiative
- Audit of USAID's Use of Fixed-Amount Awards

### Planned Work

- Audit of USAID's Bureau for Resilience and Food Security Response to the Humanitarian Crisis Caused by Russia's War Against Ukraine
- Audit of USAID's Implementation of Operating Principles for Cooperation with Department of Defense
- [Follow-up](#) Audit of USAID's Oversight of Public International Organizations
- Worldwide Audit of USAID's Office of Transition Initiatives' Engagement of Local Partners to Contribute to Development Goals
- Audit of USAID's Broad Agency Announcements
- Audit of USAID's Workforce Development and Higher Education Programs

## INSPECTIONS, EVALUATIONS, AND SPECIAL PROJECTS DIVISION

### Ongoing Work

- Evaluation of USAID Bureau for Africa's Human Capital Management
- Evaluation of USAID's Role in the Evacuation of Implementing Partners from Afghanistan
- Inspection of USAID/South Sudan International Cooperative Administrative Support Services (ICASS) Activities

### Planned Work

- Inspection of USAID Partner Controls to Prevent and Respond to Sexual Exploitation and Abuse in Ukraine
- Inspection of USAID's Disaster Assistance Response Team's (DART) Response to the Humanitarian Crisis Resulting from Russia's War Against Ukraine
- Evaluation of USAID's Contingency Planning and Continuity of Operations Program and Implementation Plan for High-Risk Missions

## LATIN AMERICA AND THE CARIBBEAN REGIONAL OFFICE

### Ongoing Work

- Audit of USAID's Efforts in the Northern Triangle
- Audit of USAID and IAF's Process for Managing Risks When Selecting Local Organizations for Awards in Latin America and the Caribbean
- Audit of USAID's Design and Adaptation of Democracy, Human Rights, and Governance Programs in Latin America and the Caribbean

### Planned Work

- Audit of USAID's Efforts to Promote Legal Pathways to Migration in Central America

## AFRICA REGIONAL OFFICE

### Ongoing Work

- Audit of USAID's COVID-19 Waivers and Flexibilities in Programming Assistance
- Audit of USAID's Efforts to Counter the People's Republic of China's Influence in Africa
- Audit of USAID's Malaria Efforts in High-Burden Countries in Africa
- Audit of USAID's Long-Range Planning for Global Health Emergencies
- Audit of USAID's Global Health Response to COVID-19
- Audit of USAID's COVID-19 Rapid Response Funding Stream
- Audit of USAID's COVID-19 Vaccine Readiness Efforts
- Audit of USAID's Oxygen Ecosystem Program for COVID-19
- Audit of USAID's Use of American Rescue Plan Act (ARPA) Funds for PEPFAR
- Audit of USAID's Reprogramming of PEPFAR Funds for COVID-19

### Planned Work

- Audit of PEPFAR's Engagement with Civil Society Organizations in Annual Planning, Community-Led Monitoring, and COVID-19 Response
- Ongoing Ebola Virus Disease Monitoring

## ASIA REGIONAL OFFICE

### Ongoing Work

- Audit of USAID's Past, Present, and Future Efforts to Address Greenhouse Gas Emissions
- Audit of USAID's Counter-Trafficking in Persons Efforts in Asia
- Audit of USAID's Oversight in Responding to the Rohingya Crisis

### Planned Work

- Audit of USAID's Efforts to Improve the Economic Empowerment of Women in Asia
- Audit of USAID's Non-Food Humanitarian Assistance Activities in Afghanistan

## MIDDLE EAST/EASTERN EUROPE REGIONAL OFFICE

### Ongoing Work

- Audit of USAID's Modification to Existing Programs in Response to Russia's Invasion of Ukraine
- Assessment of USAID's Management of Contributions to World Bank Funding Mechanisms in Response to Russia's Invasion of Ukraine
- Audit of USAID/Egypt's Methods to Measure the Impact of its Higher Education Program on the Egyptian Economy
- Audit of USAID's Plan to Address Risk Associated with the Resumption of Funding and Significant Operations in West Bank and Gaza
- Audit of USAID/Iraq's Economic Development Activities

### Planned Work

- Evaluation of USAID's Decision-Making Process to Use the World Bank to Provide Direct Budgetary Support to the Government of Ukraine
- Audit of USAID Energy Activities in Ukraine
- Audit of USAID's Actions to Retain and Recruit Foreign Service National Staff in Ukraine
- [Follow-up](#) Information Brief on USAID's Progress in Implementing Its Countering Malign Kremlin Influence Framework
- Audit of USAID/Europe & Eurasia (E&E) Bureau's Programming to Counter Democratic Backsliding
- Audit of USAID/E&E Bureau's Programming to Counter Disinformation
- Audit of USAID's Agriculture Resilience Initiative for Ukraine
- Audit of the Localization Approach in Ukraine by USAID's Bureau for Humanitarian Assistance
- Audit of USAID's Interagency Coordination Process for Assistance to Ukraine
- Audit of USAID/E&E Bureau's Programming to Reduce Economic Vulnerabilities
- Audit of USAID/E&E Bureau's Programming to Reduce Energy Vulnerabilities
- Audit of USAID/Ukraine's HIV/AIDS Prevention Activities
- Audit of USAID/Ukraine's Activities to Ensure Access to Critical Health Services

## OTHER AGENCIES: MCC, IAF, USADF

OIG's FY 2023 mandatory reporting for MCC, IAF, and USADF is shown in Appendix I. OIG's discretionary work for MCC includes the following audits:

### MCC

#### Ongoing Work

- Audit of Data Quality in MCC's Monitoring and Evaluation Process
- Audit of MCC's Contracting Oversight

#### Planned Work

- Audit of MCC's Pre-Compact Development Funding and Activities
- Audit of MCC's Grant Facilities

## OFFICE OF INVESTIGATIONS: ONGOING WORK

### Ukraine and Complex Emergencies

OIG investigators are well-positioned to respond to allegations of corruption and abuse compromising USAID's Ukraine response. We have ramped up our engagement with bilateral and multilateral oversight counterparts in the Complex Emergencies Working Group, sharing information and best practices for investigating criminal activity in foreign aid programs. Our office was a founding member of the Ukraine Oversight Interagency Working Group and its investigations subcommittee, which meets monthly to discuss trends, investigations, and collaboration efforts in the Ukraine oversight arena. We continually coordinate with other OIGs, Department of Defense Military Criminal Investigative Organizations, and the Department of Justice, including the Procurement Collusion Strike Force's Global Team, to identify and respond to fraud schemes and allegations of misconduct compromising the Ukraine response. Additionally, we have traveled throughout the impacted region with investigative counterparts from the OIGs for the Departments of Defense and State to develop mutually useful sources, conduct fraud awareness training, and assist with investigative efforts. We published a joint [hotline poster](#) in English and Ukrainian to promote a safe channel for reporting allegations of misconduct against U.S. programming. We will continue to issue fraud alerts on matters related to the Ukraine response such as the [fraud schemes alert](#) and [fraud advisory on collusive bidding](#).

### Northern Triangle

OIG agents participate regularly in law enforcement task forces to further the global reach of our investigative resources and impact. OIG currently participates in:

- *Joint Task Force Alpha*, which is an initiative to combat human smuggling and trafficking and fighting corruption in Central America; and

- *Joint Task Force Vulcan*, aimed at disrupting, dismantling, and ultimately destroying Mara Salvatrucha (commonly known as MS-13).

## **COVID Oversight and Infectious Diseases/Global Health**

OIG investigators continue regular engagement with the Pandemic Response Accountability Committee (PRAC) and its Law Enforcement Subcommittee, routinely contributing to the committee's efforts to advance government-wide COVID-19 response oversight work, observations, and investigations. We also actively participate in the Department of Justice's COVID-19 Fraud Enforcement Task Force (CFETF), serving on multiple CFETF subcommittees to further combat pandemic-related fraud.

## **OTHER OIG ACTIVITIES THAT EXPAND THE OVERSIGHT SAFETY NET**

OIG engages globally, through investigative and legal outreach efforts, to provide information to USAID and USAID-funded organizations on fraud risks and prevention methods, as well as the need for timely and transparent reporting of misconduct, including allegations of sexual exploitation and abuse and whistleblower retaliation. Key activities that expand OIG's oversight include:

- Anti-Corruption Coordination
- Law Enforcement Task Force and Strike Force Participation
- Strategic Fraud Awareness Briefings and Outreach Efforts
- USAID OIG's Whistleblower Protection Coordination
- Investigating Allegations of Sexual Exploitation and Abuse Against Beneficiaries of Foreign Assistance
- Monitoring Vulnerabilities in Cash Assistance Programming for Venezuelan Migrants
- Monitoring Timely Reporting of Allegations of Fraud and Abuse in USAID Programs
- Monitoring Fraud Risk to USAID Awards Intended for U.S.-Based Small Businesses
- USAID OIG's Proactive Quarterly Reviews of USAID's Purchase Card Program Data
- Legal Proactive Outreach Program

## APPENDIX I. MANDATORY REPORTING BY AGENCY

OIG carries out statutorily required financial- and IT-related audits for the agencies we oversee each year. The following table reflects this year’s mandatory reporting for USAID, MCC, IAF, and USADF through ongoing and planned oversight activities.

<b>Audits/Evaluations/Reports</b>	<b>USAID</b>	<b>MCC</b>	<b>IAF</b>	<b>USADF</b>
Financial Statement Audit	✓	✓	✓	✓
Monitoring and Reporting on the Payment Integrity Information Act of 2019	✓	✓		
Assessment of Agencies’ Management of Purchase and Travel Cards	✓	✓	✓	✓
Semiannual Joint Charge Card Input for USAID	✓			
Charge Card Recommendation Letter for USAID, MCC, IAF and USADF	✓	✓	✓	✓
Audits of Compliance with Federal Information Security Modernization Act (FISMA)	✓	✓	✓	✓

## APPENDIX 2: RESOURCES

- [OIG Oversight Approach](#). In addition to a brief overview of our work approach, this page provides links to details on OIG's audit and investigative processes, its oversight of overseas contingency operations (OCO), and its Council of the Inspectors General on Integrity and Efficiency (CIGIE) participation.
- [Semiannual Reports to Congress](#). As required by statute, OIG reports to Congress twice a year on our completed audit and investigative work, accomplishments, and significant findings.
- [Top Management Challenges](#). As required by statute, OIG identifies and reports the most daunting challenges facing the agencies we oversee and the progress made in managing them.
- [Investigating Reported Fraud, Waste, and Abuse](#). Federal employees and employees of contractors and grantees implementing projects with U.S. funds are required to disclose fraud, waste, abuse, and corruption to appropriate authorities, including OIG. We review each report and initiate the appropriate course(s) of action.
- *Other OIG Oversight Plans*. In addition to this plan, OIG has developed other specialized oversight plans in response to specific oversight priorities and coordination requirements. Each of these documents reflected our plans at the time of their issuance and are subject to change as we adapt to evolving program and operational conditions.
  - [Coordinated Oversight Plan for Foreign Assistance to Combat HIV/AIDS, Tuberculosis, and Malaria \(PEPFAR Plan\)](#). In coordination with the OIGs for the Departments of State and Health and Human Services as well as the Peace Corps OIG, we prepared the Coordinated PEPFAR Oversight Plan for FY 2023 that includes our plans for oversight of programs and activities intended to respond to HIV/AIDS, tuberculosis, and malaria.
  - [COVID-19 Oversight Plan](#). This plan includes USAID OIG's planned in-house and contracted oversight activities carried out pursuant to the Coronavirus Preparedness and Response Supplemental Appropriations Act and the Coronavirus Aid, Relief, and Economic Security Act.
  - [Joint Strategic Oversight Plan for the U.S. Response in Ukraine](#). This plan, developed by the OIGs for the Departments of Defense, State, and USAID, reflects the joint approach to planning and oversight of the U.S. response in Ukraine and includes our plans for oversight of USAID programs and activities for FY 2023.
  - [Coordinated Oversight Plan for Overseas Contingency Operations for FY 2023](#). This comprehensive plan was developed among the OIGs with oversight responsibilities for OCOs pursuant to Section 8L of the Inspector General Act of 1978, as amended.