



Office of Inspector General



Office of Inspector General

Fiscal Year 2012 Coordinated Audit Plan

of the

**U.S. Agency for International Development
Department of State
Department of Health and Human Services
Offices of Inspector General**

for

**Oversight of Programs Funded by the
Tom Lantos and Henry J. Hyde
United States Global Leadership Against
HIV/AIDS, Tuberculosis, and Malaria
Reauthorization Act of 2008**

September 2011

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FOREWORD

The Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008 provides \$48 billion to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria. The act requires the Offices of Inspector General of the U.S. Department of State, the U.S. Department of Health and Human Services, and the U.S. Agency for International Development to provide oversight of the programs implemented under the act and to develop coordinated annual plans for providing such oversight in each of the fiscal years from 2009 through 2013.

We are pleased to present this audit plan for fiscal year 2012—our fourth jointly produced and coordinated audit plan for providing oversight of the programs funded by this significant legislation.

The act requires the Offices of Inspector General to coordinate their activities, as appropriate, with the Government Accountability Office, as well as with the Offices of Inspector General of the Departments of Commerce, Defense, and Labor and of the Peace Corps. We have also shared this plan with the Office of the Global AIDS Coordinator and the U.S. Global Malaria Coordinator.

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U.S. Agency for International Development Office of Inspector General

The U.S. Agency for International Development (USAID) Office of Inspector General (OIG) plans to conduct 16 audits in FY 2012, one of which is ongoing from the prior year. The cost of conducting and completing these oversight activities in FY 2012 is estimated at approximately \$2.1 million.

- **Audit of Selected USAID Missions' Plans to Transfer Health-Care Workers Funded by the President's Emergency Plan for AIDS Relief (PEPFAR) to the Host Country and Civil Society**

Objective: Determine whether selected USAID missions are achieving their goal of developing plans to shift the cost of health-care workers funded by PEPFAR to the host country and civil society. The audit will also determine the extent to which selected missions' efforts have improved the capacity of the selected countries' health systems workforce to address the HIV/AIDS epidemic.

- **Two Audits of USAID Tuberculosis Activities and Programs (Russia and Nigeria)** (The Nigeria audit is ongoing from FY 2011.)

Objective: Determine whether USAID tuberculosis activities and programs have reduced TB prevalence by strengthening systems and capacity critical to a fully functioning tuberculosis control program in Russia and Nigeria.

- **Audit of USAID/Ethiopia's PEPFAR-Funded Activities for the Prevention of Transmission of HIV**

Objective: Determine whether USAID/Ethiopia's HIV/AIDS transmission-prevention activities have achieved their main goal of reducing the sexual transmission of HIV and whether the mission effectively implemented recommendations from a previous audit of these activities.

- **Audit of USAID/Angola's HIV/AIDS Activities**

Objective: Determine whether USAID/Angola's HIV/AIDS prevention activities are achieving their main goals: strengthening health systems, changing behavior, and collecting strategic information.

- **Two Audits of Commodities Funded Under the President's Malaria Initiative (PMI) (Ethiopia and Kenya)**

Objective: Determine whether USAID/Ethiopia and USAID/Kenya's PMI-funded commodities are reaching their intended beneficiaries.

- **Audit of USAID/Haiti’s Prevention of Sexual Transmission of HIV/AIDS in Haiti (PrevSIDA) Project**

Objective: Determine whether the project is achieving its main goals of reducing the number of new HIV infections in Haiti through the increased adoption of safer sexual behaviors.

- **Audit of USAID/Senegal’s Implementation of the President’s Malaria Initiative**

Objective: Determine whether USAID/Senegal achieved its goal of increasing use of insecticide-treated bed nets, indoor residual spraying, treatment of malaria cases, and coverage of pregnant women with intermittent preventive treatment.

- **Audit of USAID/Liberia’s Malaria Interventions**

Objective: Determine whether USAID/Liberia’s malaria interventions are achieving their goal of reducing malaria mortality and reaching vulnerable groups with lifesaving services, supplies, and medicines.

- **Audit of USAID/Benin’s Integrated Family Health Project**

Objective: Determine whether USAID/Benin’s Integrated Family Health Project achieved its goals of improving access to and delivery of family health products and services to prevent and treat malaria and HIV/AIDS.

- **Audit of USAID/Nigeria’s Design for Sustainability in Its HIV/AIDS Program**

Objective: Determine whether USAID/Nigeria built sustainability into its HIV/AIDS program.

- **Audit of USAID/Ghana’s Efforts to Integrate Gender Into HIV/AIDS Activities**

Objective: Determine whether USAID/Ghana achieved its goal of integrating gender into HIV/AIDS activities supported by the President’s Emergency Plan for AIDS Relief.

- **Audit of USAID’s Controls to Protect the Environment Under the Malaria Prevention and Treatment Programs**

Objective: Determine whether the controls applied under USAID’s malaria prevention and treatment programs are protecting the environment and surrounding communities.

- **Audit of USAID/Southern Africa’s Acquisition and Assistance Process for HIV/AIDS Programs**

Objective: Determine whether USAID/Southern Africa is appropriately using waivers from full and open competition in its acquisition and assistance process for HIV/AIDS programs and whether USAID procurement reform initiatives are improving USAID/Southern Africa’s acquisition and assistance process for HIV/AIDS.

- **Audit of USAID's Eastern Caribbean Regional HIV/AIDS Program**

Objective: Determine whether this regional program's HIV/AIDS activities are achieving their main goals of improving the quality of prevention, care, and treatment services; improving data collection; and reducing risky sexual behaviors to control the spread of HIV/AIDS.

U.S. Department of State Office of Inspector General

The U.S. Department of State Office of Inspector General plans to conduct one audit and one review in FY 2012. The estimated cost of these oversight activities is \$650,000.

- **Audit of Department of State Oversight and Reporting of Donor Contributions to the Global Fund to Fight AIDS, Tuberculosis and Malaria**

Objective: Determine to what extent the Department is fulfilling its obligations to oversee, track, and report on approximately \$1 billion provided to the Global Fund in accordance with requirements set forth in the Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008.

- **Review of PEPFAR Coordinator Hiring and Training**

Objective: Assess the adequacy of recruitment, selection, and hiring mechanisms and training programs for PEPFAR coordinators.

U.S. Department of Health and Human Services Office of Inspector General

The U.S. Department of Health and Human Services (HHS) OIG plans to conduct 11 reviews in FY 2012, one of which is ongoing from FY 2011. The cost of conducting and completing these oversight activities in FY 2012 is estimated at \$2.2 million.

- **10 Reviews of In-Country Monitoring of PEPFAR Funds by the Centers for Disease Control and Prevention (CDC)** (ongoing from FY 2011)

Objective: Determine whether CDC's in-country offices have adequate controls for monitoring recipient use of the PEPFAR funds and for meeting program goals. HHS/OIG will also determine whether recipients managed federal funds and met program goals in accordance with the award requirements. HHS/OIG will perform reviews of certain CDC in-country offices, Ministries of Health, and FY 2009 PEPFAR fund recipients. This work will be conducted in countries selected based on an assessment of risk. For each selected country, HHS/OIG will conduct separate reviews at the CDC in-country office and Ministry of Health. Additionally, HHS/OIG will conduct reviews of four recipients. PEPFAR funds support international programs of AIDS prevention, treatment, and care. CDC received PEPFAR funds from both the annual HHS/Labor appropriation and the Foreign Operations appropriation. These reviews will focus on Global Health and Child Survival (GHCS) funds that HHS received from the State Department under the Foreign Operations appropriation during FY 2009. The cost of conducting and completing these oversight activities in FY 2011 and FY 2012 is estimated at \$2 million.

- **Review of Oversight of PEPFAR Grants by the Health Resources and Services Administration (HRSA)**

Objective: Identify and test the controls that HRSA used to monitor recipient use of GHCS funds and evaluate recipient reporting and auditing of financial results. HHS/OIG will review HRSA's oversight of grants and cooperative agreements for funds it has awarded under the PEPFAR program. PEPFAR funds support international programs of AIDS prevention, treatment, and care. HRSA received PEPFAR funds from the annual Foreign Operations appropriation. This review will focus on the GHCS funds that HHS received from the State Department under the Foreign Operations appropriation. OMB Circulars A-102 and A-110 provide federal agencies with policies for the administration of grants and other agreements. From FY 2004 through FY 2008, HRSA received about \$678 million (16 percent) of the \$4.2 billion in GHCS funds received by HHS. The cost of conducting and completing this oversight activity in FY 2012 is estimated at \$200,000.

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