



Fiscal Year 2016 Coordinated Audit Plan

of the

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

for

**Oversight of Foreign Assistance to Combat
HIV/AIDS, Tuberculosis, and Malaria**

2016

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FOREWORD

The Offices of Inspector General of the U.S. Agency for International Development (USAID), the U.S. Department of State (State), and the U.S. Department of Health and Human Services (HHS) prepared this FY 2016 coordinated audit plan for providing oversight of foreign assistance to combat HIV/AIDS, tuberculosis, and malaria. The coordinated plan is required by Section 101(f)(1) of the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003 (22 U.S.C.) as amended by the President's Emergency Plan for AIDS Relief (PEPFAR) Stewardship and Oversight Act, Pub. L. 113–56 (December 2, 2013).

Consistent with past practice, the Offices of Inspector General will continue to coordinate their activities, 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.

/s/

Catherine M. Trujillo
Acting Deputy Inspector General
U.S. Agency for International
Development

/s/

Steve A. Linick
Inspector General
U.S. Department of State and the Broadcasting
Board of Governors

/s/

Daniel R. Levinson
Inspector General
U.S. Department of Health and Human Services

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

The U.S. Agency for International Development Office of Inspector General plans to conduct five performance audits in fiscal year (FY) 2016. The cost of conducting and completing these oversight activities in FY 2016 is estimated at approximately \$1.9 million. In addition, USAID requires that overseas recipients that expend \$300,000 or more in USAID awards during their fiscal year obtain an independent financial audit of those funds. OIG will review those financial audits performed on PEPFAR-related funds as they are provided by USAID or its overseas recipients. The cost of this activity is estimated at \$300,000.

- **Audit of the Health Systems Strengthening Programs in Selected USAID Missions in Africa**

The highest incident and death rates of HIV/AIDS, malaria, and tuberculosis are all found in Sub-Saharan African countries. The continued prevalence of these and other infectious diseases in the face of changing health care needs in the region underscores the importance of strengthening the health care systems for the estimated 936.1 million people living in Sub-Saharan Africa. This audit will be performed by USAID OIG offices in Dakar, Senegal and Pretoria, South Africa.

Objective: Have the Health Systems Strengthening Programs in selected USAID missions in Africa improved the local health care system's responsiveness and ability to treat, control, and prevent infectious diseases?

- **Audit of Selected HIV Care and Treatment Activities at USAID/Ethiopia**

USAID/Ethiopia receives significant funding for its HIV/AIDS activities, with obligations of about \$94 million in FY 2015. This audit will be performed by the USAID OIG office in Pretoria, South Africa.

Objective 1: Is USAID/Ethiopia's construction and renovation of health centers helping to improve access to and quality of HIV-related public health and clinical services?

Objective 2: Did USAID/Ethiopia address all recommendations from its 2013 care and treatment audit?

- **Audit of PEPFAR's Site Improvement Through Monitoring System (SIMS) in East Africa** (This audit is replacing the *Review of PEPFAR Coordination Activities* that was contained in the FY 2015 coordinated plan, but was not performed.)

This review will assess the effectiveness of the newly introduced monitoring system, SIMS, on PEPFAR activities in East Africa. Depending on the results of this regional effort, the scope may be expanded to other regions to perform additional work.

Objective: Is the Site Improvement Through Monitoring System increasing the quality and impact of USAID's PEPFAR programs in the East Africa region?

- **Audit of USAID/Haiti's Procurement for Prevention Project (EVIH-T)**

EVIH-T is a 5-year HIV/AIDS project that began in April 2013. The total estimated cost of the project is about \$12.5 million. This audit will be performed by the USAID OIG office in San Salvador, El Salvador, with assistance from its sub-office staff located in Port au Prince, Haiti.

Objective: Is EVIH-T effectively (1) preventing HIV transmission among at-risk individuals in the general population, (2) strengthening Haiti's capacity to lead the HIV response, and (3) enhancing prevention activities?

- **Audit of USAID/Ukraine's Improving HIV/AIDS Services Among Most-at-Risk Populations (MARPs) in Ukraine Project**

In June 2012, USAID/Ukraine awarded Pact, Inc. a 5-year, \$22 million cooperative agreement to implement MARPs. This audit will be performed by the USAID OIG office in Frankfurt, Germany.

Objective: Is USAID/Ukraine's Improving HIV/AIDS Services Among Most-at-Risk Populations Project achieving its goal of extending HIV/AIDS services?

U.S. Department of State Office of Inspector General

The U.S. Department of State Office of Inspector General plans to assess chief of mission oversight and support of the PEPFAR programs during four inspections of overseas embassies in FY 2016. The estimated cost of conducting these oversight activities in FY 2016 is \$50,000.

- **Review of Chief of Mission Oversight and Support for Programs Funded by the Office of the Global AIDS Coordinator**

Objective: Assess the adequacy of chief of mission oversight and support for programs funded by the Office of the Global AIDS Coordinator. Work will be performed in Burma, the Democratic Republic of the Congo, Uzbekistan, and Turkmenistan.

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

The U.S. Department of Health and Human Services Office of Inspector General plans to complete two reviews and conduct four additional reviews in FY 2016. The cost of completing and conducting these oversight activities is estimated at \$1.5 million.

- **Complete Two Reviews of In-Country Recipients of PEPFAR Funds Awarded by the Centers for Disease Control and Prevention in Uganda**

Objective: Determine whether two recipients in Uganda managed and expended PEPFAR funds in accordance with the award requirements. These reviews focused on funds that HHS received from the Department of State under the Foreign Operations appropriation during FYs 2010 through 2014.

- **Conduct Four Reviews of In-Country Recipients of PEPFAR Funds Awarded by the Centers for Disease Control and Prevention**

Objective: Determine whether recipients managed and expended PEPFAR funds in accordance with the award requirements. This work will be conducted in two countries selected based on an assessment of risk. We plan to conduct two audits in each country.

Points of Contact

U.S. Agency for International Development
Office of Inspector General
Nathan Lokos, Assistant Inspector General for Audit
(202) 712-4118
nlokos@usaid.gov

U.S. Department of State and the Broadcasting Board of Governors
Office of Inspector General
Norman P. Brown, Assistant Inspector General for Audits
(703) 284-2692
brownnp2@state.gov

U.S. Department of Health and Human Services
Office of Inspector General
Carla J. Lewis, Acting Assistant Inspector General for Audit Services
(202) 205-9125
Carla.Lewis@oig.hhs.gov