USAID
FROM THE AMERICAN PEOPLE

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Annual Plan

OFFICE OF INSPECTOR GENERAL

Fiscal Year 2016

TABLE OF CONTENTS

Cover Photo: Survivors of Ebola leave their handprint on a wall of an Ebola treatment unit. (Photo by Adam Parr, USAID, January 29, 2015.)

MESSAGE FROM THE
ACTING DEPUTY INSPECTOR GENERAL

I am pleased to present the Office of Inspector General (OIG) annual plan, which provides brief descriptions of the activities OIG intends to perform in fiscal year (FY) 2016. These activities will advance our oversight agenda for the United States Agency for International Development (USAID), Millennium Challenge Corporation (MCC), United States African Development Foundation (USADF), and Inter-American Foundation (IAF). OIG also maintains limited oversight authority relating to the Overseas Private Investment Corporation (OPIC).

OIG is dedicated to detecting and preventing fraud, waste, abuse, and mismanagement in the organizations we oversee. We do this through active oversight, identifying and meeting the needs of the agencies and stakeholders we serve, improving our own internal operations, and building a strong, capable workforce to carry out our mission.

**Acting Deputy Inspector General
Catherine M. Trujillo**

OIG uses several criteria for identifying the activities we will focus on each year, including:

- Goals and objectives identified in our strategic plan.

- Priorities identified by our stakeholders that promote efficient, effective delivery of foreign assistance.

- Cost benefit in dollars or other resources.

- Results of formal risk assessments of the organizations we oversee.

- Congressional mandates.

- Stakeholder interests.

- New or changing conditions affecting a program or function, including worldwide events.

- Availability of resources and expertise.

OIG has responsibilities that extend over billions of dollars in foreign assistance and has staff deployed around the world. Our oversight is carried out through our audit and investigations programs.

The Office of Audit prepares audit proposals based on risk, prior audit and investigative results, and knowledge of the agencies we oversee and their programs' priority areas. We also consider USAID and MCC's most serious management and performance challenges identified by OIG each year.

The priorities for the Office of Investigations include resolving allegations of criminal activity; operating hotlines to facilitate the reporting of allegations of fraud, waste, abuse, mismanagement, or misconduct; and educating stakeholders and publicizing investigative outcomes to detect and deter fraud. Because of the scope and complexity of oversight issues faced, the Office of Investigations has developed a prioritization strategy to address the most critical, severe issues.

OIG as a whole has prioritized oversight activities that are targeted at higher-risk programs. These include programs that are carried out in conflict and crisis settings and are implemented through local systems in host countries. A key focus for us in FY 2016 will be USAID's support of recovery efforts with the Ebola outbreak in West Africa and humanitarian assistance efforts in Syria and Iraq. In addition, OIG will address Presidential priority programs, such as Feed the Future (FTF) and the U.S. President's Emergency Plan for AIDS Relief (PEPFAR). OIG also will address major USAID initiatives such as USAID's local solutions initiative. Finally, OIG will make an effort to measure broader program results across regions.

To support OIG's activities, we are planning to use information technology (IT) to streamline processes, improve communications with stakeholders through the use of social media, and implement mobile solutions to improve efficiency and effectiveness within the organization. In addition, we will focus on recruiting a high-quality workforce in a timely manner, retaining a skilled and motivated employee base, and continuing to involve staff in addressing critical issues that affect OIG's morale and efficiency. This plan helps ensure that OIG's work remains relevant, timely, and responsive to the priorities of our stakeholders, including the agencies under our purview, the Administration, Congress, and the foreign affairs community.

INTRODUCTION

Mission

OIG's mission is to provide independent oversight that promotes the efficiency, effectiveness, and integrity of foreign assistance programs and operations under OIG's jurisdiction.

Authority and Responsibility

The Inspector General Act of 1978, as amended, authorizes the Inspector General to conduct and supervise audits and investigations. USAID OIG was established on December 16, 1980, by a statutory amendment to the Foreign Assistance Act of 1961. On December 29, 1981, the International Security and Development Cooperation Act of 1981 brought the USAID Inspector General under the purview of the Inspector General Act of 1978. OIG assumed audit and investigative oversight of USADF and IAF in 1999 and of MCC in 2004. Under 22 U.S.C. 2199, OIG is also authorized to conduct reviews, investigations, and inspections of the operations and activities of OPIC.[1]

Some of our work is mandated by statute or other requirements, and other work is performed at our discretion or by request. When identifying audits and other activities to undertake and setting priorities in performing them, we consider stakeholder interests and needs, alignment with strategic goals, and anticipated results. Before deciding to perform specific work, we consider the risks associated with agency programs and assess potential vulnerabilities in internal controls.

OIG established this plan of audits and activities to be performed during FY 2016 to support U.S. foreign assistance goals in the following program areas:

- Crises, conflict, and instability

- Sustainable, broad-based economic growth

- Global health and strong health systems

- Stable, prosperous, and democratic states

- Climate change impacts and low emissions growth

- Food security

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[1] Since FY 2013, OIG has provided additional limited oversight services to OPIC under congressionally directed interagency agreements signed each year between OIG and OPIC. A similar agreement is expected to outline our oversight of OPIC in FY 2016.

We also pay particular attention to management initiatives to ensure that they help facilitate U.S. foreign assistance objectives though program management, monitoring and evaluation, and accounting for and tracking costs.

Organization

OIG is headquartered in Washington, D.C., and carries out audit and investigative work in approximately 100 countries from offices in 10 overseas locations. The office maintains approximately 250 employees and U.S. and foreign contractors, including auditors, investigators, and program analysts, as well as specialists in management, budget, information management, and human capital operations.

Areas of Responsibility

Audit. OIG performs audit activities relating to the worldwide foreign assistance programs and agency operations of USAID, MCC, USADF, IAF, and OPIC. This work includes performance audits, reviews, and assessments of programs and management systems, financial statement audits required under the Chief Financial Officers Act of 1990,[2] and audits related to financial accountability of grantees and contractors. It also includes ensuring the quality of related work performed by independent public accounting firms and working with host countries' supreme audit institutions to improve their oversight of U.S. Government funds.[3]

Investigations. OIG investigates allegations of fraud, waste, and abuse relating to the foreign assistance programs and operations of agencies we oversee. Investigations may identify criminal, civil, and administrative violations and cover all facets of agencies' worldwide operations. OIG also works proactively by providing fraud awareness briefings, literature, and advice on fraud prevention strategies to agency personnel and employees of foreign assistance implementers worldwide.

Management. The Office of Management provides support to OIG's offices to ensure that they have the tools to carry out OIG's mission. Management directs the development, coordination, and execution of organizational management and administrative policy and planning, including strategic planning, financial resources, human capital, administrative support, and IT programs.

Immediate Office. The Immediate Office manages OIG's congressional and public affairs efforts and provides legal counsel to the Inspector General. The office also assesses the impact of proposed and

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[2] Public Law 101–576.

[3] As noted by the World Bank, Supreme Audit Institutions are national agencies that are "responsible for auditing government revenue and spending."

enacted legislation, analyzes OIG-wide practices related to OIG's commitment to continuous improvement, and provides internal communication and information sharing across operating units.

STRATEGIC PLAN PRIORITIES FOR FY 2016

In January 2015, OIG released its FY 2015–2019 strategic plan. The five goals and supporting strategies in the plan reaffirm our commitment to providing quality oversight to the agencies we serve and informing the public and our stakeholders of how OIG is safeguarding taxpayer resources. The plan also emphasizes our obligation to continually find ways to improve our own operations and to ensure that our workforce is highly motived and well trained to carry out its responsibilities. OIG identified 15 performance indicators to assess progress toward achieving the goals articulated in the plan.[4] In FY 2016, OIG plans to take the following actions to continue to support our strategic goals.

Goal 1: Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

Objectives:

    1.1 Align audit plans with agency priorities, needs, and challenges to ensure that reporting and recommendations are informed and useful.

    1.2 Assess risk in agency programs and target oversight activities accordingly.

    1.3 Promote effectiveness and efficiency in foreign assistance programs.

    1.4 Promote integrity in agencies' financial and management systems and procedures, and identify misspent funds and other questioned costs.

FY 2016 Strategies for Objectives:

OIG will continue to improve the audit planning and execution process. This includes expanding and improving our use of formal risk assessments to help plan future reviews and audits. OIG will continue to prioritize oversight activities targeted at higher-risk programs, including those carried out in conflict and crisis settings, implemented through local systems in host countries, and dealing with global food security and health programs—particularly USAID's response to the Ebola outbreak. Furthermore, we will examine certain risk areas, such as procurement programs and programs with persistent weaknesses. To ensure resources stay focused, OIG will prioritize its planned audit activity and manage the plan so that the highest priority activities are executed.

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[4] Several of these measures are being revised for FY 2016.

With USAID's focus on local solutions—that is, making foreign assistance more sustainable and cost-effective by building host countries' capacity to manage development funds—OIG will respond to an increase in associated risks by intensifying audit coverage of these funds as appropriate, increasing outreach efforts to implementing partners and the public, and expanding engagement with host-country audit entities.

To more effectively identify and respond to major operational and strategic risks, OIG will plan more work with a focus on multiple programs and operating units and assess the progress of significant components of large-scale foreign assistance initiatives.

OIG will coordinate audit planning with colleagues in the oversight community to ensure the most effective level of oversight of foreign assistance programs. In particular, we will work with the Inspectors General for the Departments of Defense and State to provide coordinated oversight during current and future contingency operations.

To promote effectiveness and efficiency in foreign assistance programs, OIG reports on performance across regions and program sectors. The majority of ongoing and planned audits for FY 2016 (as summarized later in this plan) focus on whether key agency programs are achieving intended results.

To help improve agencies' financial and management systems, we will carry out our mandatory work, such as conducting financial statement and Federal Information Security Management Act of 2002 (FISMA) audits of the organizations we oversee. When conducting these audits, OIG will be examining the programs' sustainability, as well as the extent of coordination among foreign assistance agencies, organizations, and implementers.

Goal 2: Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

Objectives:

2.1: Prevent, detect, and deter fraud by educating and building relationships with stakeholders.

2.2: Resolve allegations of criminal activity and employee misconduct, and promote integrity.

2.3: Improve hotline capabilities and analytical mechanisms to identify criminal activity and misconduct.

FY 2016 Strategies for Objectives:

OIG's investigative priorities are twofold: (1) investigate allegations involving fraud and mismanagement of USAID programs, and (2) investigate allegations of serious misconduct by

employees and personal service contractors. Historically, OIG has opened more than 300 cases per year. The Office of Investigations will continue to work with the Office of Management to make enhancements to OIG's investigative case management system to provide additional functionalities and greater flexibility to meet reporting requirements.

In response to USAID's focus on local solutions, OIG will increase outreach efforts to implementing partners and the public and expand engagement with local law enforcement and prosecutors.

In FY 2016, the office will continue to improve its orientation program for new employees to train them in OIG's mission, procedures, and administrative processes.

The Office of Investigations is also in the process of revising and updating its *Criminal Investigator's Manual*, which should be complete in FY 2016. The manual will reflect current policy and procedures to ensure consistency throughout the organization.

OIG will refine the application of case prioritization activities and ensure that all allegations continue to receive proper consideration.

In FY 2016, Investigations will explore how geographic data sets (i.e., geodata) can improve the office's analytical capabilities and ultimately the outcomes of its investigative work.

To raise awareness of reporting responsibilities, whistleblower protections, and appropriate reporting mechanisms, OIG plans to continue conducting proactive outreach and fraud awareness briefings to agency implementers, recipients, and staff.

Goal 3: Provide useful, timely, and relevant information to enable stakeholders to make informed decisions about foreign assistance programs and operations.

Objectives:

3.1: Ensure that OIG products are responsive to the needs of stakeholders.

3.2: Identify and analyze information relevant to OIG's mission and functions, and use it to inform activities and initiatives.

FY 2016 Strategies for Objectives:

OIG will continue to acquire information on congressional, Administration, and agency priorities through regular outreach and by tracking developments across the foreign assistance and donor communities. We will follow media reporting from major outlets and niche news organizations to

monitor and respond to emerging issues in foreign assistance. OIG will also work to expand its outreach to and engagement with communities of interest in the development community.

OIG will meet all mandated reporting requirements through timely, accurate responses, with a particular focus on requirements to report on ongoing overseas contingency operations in coordination with other OIGs. We will continue to monitor statutory, regulatory, and policy developments affecting oversight of foreign assistance programs and align our work accordingly.

OIG will develop and issue more products designed to inform the deliberative process in foreign assistance. Such products will focus on areas of key stakeholder interest, such as USAID's role in supporting health systems in West Africa in the aftermath of the Ebola outbreak in 2014. We will share the results of our work with customers and stakeholders in new ways so as to better meet their informational needs. OIG will solicit stakeholder input on our approaches to reporting and make adjustments, as needed, based on feedback they provide.

We will continue to use social media to alert Congress, the public, and the media of our plans and observations and the results of our work.

Goal 4: Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs.

Objectives:

4.1: Ensure that budgetary resources are used efficiently and effectively to support OIG's oversight mission.

4.2: Promote and practice continual process improvement.

4.3: Leverage information technology systems to improve the productivity and quality of oversight processes and products.

4.4: Improve internal communications, collaboration, and transparency.

FY 2016 Strategies for Objectives:

To ensure that OIG resources are used wisely, we will continue to implement our new strategic plan and ensure that budget requests are aligned with the priorities identified in the plan.

To support process improvement, OIG is implementing recommendations that resulted from the work of several employee and management work groups that address such issues as communication, collaboration, training, and rewards.

To track and improve internal operations and employee support, OIG will continue to conduct its annual satisfaction survey and share the results and information about actions taken in response to them.

In FY 2016, OIG will continue implementing the new document management system to improve workflow tracking, information sharing, and online collaboration within and across organizational units.

Goal 5: Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.

Objectives:

5.1: Attract highly skilled candidates in all required disciplines.

5.2: Prioritize professional and leadership development.

5.3: Retain highly performing and engaged employees.

5.4: Proactively position resources to balance workload and oversight needs appropriately.

FY 2016 Strategies for Objectives

As OIG expands its staff to address growing mission needs, we will target high-quality candidates through active outreach efforts, promote the use of available hiring authorities and incentives, and work to improve the timeliness of the hiring process.

OIG will continue to review and update select human capital policies, procedures, and guidance to clarify processes and make them more transparent to employees. We will put a special emphasis on Foreign Service promotion policies and criteria because employees have identified that as an area of particular need.

OIG will refine the new annual awards program to improve employee recognition within the organization.

OIG will track employee engagement and opportunities for improvement through the annual employee survey.[5]

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[5] According to the U.S. Merit Systems Protection Board, employee engagement is a heightened connection between employees and their work, their organization, or the people they work for.

In FY 2016, OIG will continue to evaluate its hiring processes and identify improvements that can help us hire high-quality candidates faster so that we can reach our full staffing levels to address our growing mission needs.

PERFORMANCE MEASURES FOR FY 2016

OIG identified the following performance measures and targets for FY 2016 to gauge progress in meeting our strategic goals and objectives. OIG provides biannual reports to all employees on the results of the performance measures, and the results are also reported in our semiannual reports to Congress. In addition, we conduct strategic reviews of the goals and objectives as part of the annual managers' meeting.

Goal 1: Strengthen the ability of the organizations for which OIG provides oversight to manage and deliver foreign assistance efficiently and effectively through audit products and activities.

Measure	FY 2014 Results	FY 2015 Results	FY 2016 Target
Percentage of audits covering high priority programs and operations, addressing management challenges, or identifying systemic weaknesses	NA	96%	92%
Percentage of management decisions[6] on which OIG and the Agency agree that have final action within 1 year of the decision.	NA	79%	72%
Percentage of audit peer review recommendations with which OIG agrees that have been implemented within 1 year.	NA	NA	100%

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[6] A management decision is considered to be made when auditee management establishes corrective action to be taken in response to an audit recommendation. A management decision must determine the allowability of questioned costs (if applicable), establish a corrective action plan, and identify a target date for final action.

Goal 2: Deter and detect fraud, corruption, criminal activity, and misconduct in the programs, operations, and workforce of the organizations for which OIG provides oversight.

Measure	FY 2014 Results	FY 2015 Results	FY 2016 Target
Percentage of OIG investigations resulting in a positive outcome (e.g., indictments, recoveries, systemic changes)	NA	NA	50%
Number of individuals reached through outreach events	7,818	8,592	5,000
Dollar value of investigative savings and recoveries	NA	Exceeds total cost of investigative operations	Meets or exceeds total cost of investigative operations
Number of briefings or meetings with senior U.S. Government or foreign government officials that provide law enforcement liaison and support to anti-corruption efforts	NA	21	25

Goal 3: Provide useful, timely, and relevant information to enable stakeholders to make informed decisions about foreign assistance programs and operations.

Measure	FY 2014 Results	FY 2015 Results	FY 2016 Target
Number of congressional engagements (e.g., testimony, briefings, and other formal contacts)	NA	60	60
Number of page views on the OIG Web site	NA	176,778	176,778

Goal 4: Continually improve the efficiency, effectiveness, and quality of OIG operations and outputs.

Measure	FY 2014 Results	FY 2015 Results	FY 2016 Target
Percentage of employees indicating satisfaction with OIG customer service, operations, and initiatives	61%	66%	67%
Percentage of major management milestones met relating to strategic planning, continuity of operations, policy development, information technology management, financial resource management, operations planning, and external reporting requirements[7]	84%	80%	80%
Percentage of OIG operating units executing within 5 percent of budget plans	NA	39%	50%

Goal 5: Recruit, develop, and retain a highly qualified, motivated, and diverse workforce with the necessary tools and training to fulfill OIG's mission.

Measure	FY 2014 Results	FY 2015 Results	FY 2016 Target
Percentage of incoming employees hired within established time frames[8]	NA	38%	65%
Percentage of employees retained who are performing at or above fully successful or proficient levels	NA	85%	90%
Percentage of employees engaged in their work[9]	NA	65%	67%

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[7] Specifically, major management milestones include items such as reviewing and updating select human capital policies, procedures, and guidance; improving OIG's information management; and improving OIG's budget management process.

[8] The established time frame for Civil Service vacancies is 80 calendar days and 140 calendar days for Foreign Service positions. The time frame starts when the Request for Personnel Action (SF-52) is completed and ends the day the employee enters on duty.

[9] As measured through OIG's annual survey, using the U.S. Office of Personnel Management's employee engagement index.

AUDIT ACTIVITIES PLANNED FOR FY 2016

OIG conducts audits and reviews to determine how effectively programs are managed, whether program results are being achieved, and what challenges impede progress. These activities provide information to improve program operations, facilitate decision-making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability. The following audits and reviews are planned for FY 2016.

The planned audits and reviews are listed first by agency and second by the primary foreign assistance program area they support. The audit work plan is an evolving document, dependent on available resources and expertise, as well as stakeholder priorities. It will be updated as necessary to ensure that OIG's work remains relevant, timely, and responsive.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

Crises, Conflict, and Instability

Audit of USAID/Afghanistan's Use of the Afghanistan Reconstruction Trust Fund

The Afghan Reconstruction Trust Fund (ARTF) is managed by the World Bank and supports development projects in key sectors of Afghanistan, including education, health, agriculture, rural development, infrastructure, and governance. It also provides funding for development programs and recurring operating costs. It is the largest single source of on-budget financing for Afghanistan's development, with the U.S. contributing the largest share at approximately 30 percent of total contributions. As of December 2014, USAID had contributed more than $2.4 billion to ARTF. This audit will determine whether USAID/Afghanistan has adopted effective, consistent practices to provide reasonable assurance that the activities implemented through ARTF contribute to achieving USAID's objectives in Afghanistan.

Audit of USAID/Afghanistan's New Development Partnership

Approximately 85 percent of Afghanistan's budget is donor-funded. This level of donor commitment is ultimately unsustainable, and Afghanistan must become self-reliant if it is to avoid becoming a terrorist sanctuary once again. In response, the United States announced the $800 million New Development Partnership (NDP), designed to help the Afghan Government realize self-reliance. NDP represents a new way of delivering U.S. assistance to Afghanistan through "incentivized direct assistance." Funding is based on Afghanistan achieving a set of 40 mutually-agreed indicators spanning fiscal sustainability,

governance, and poverty reduction. USAID will transfer $20 million per indicator result achieved, contingent upon USAID's verification of sufficient evidence provided by the Afghan Government. This audit will focus on whether USAID adequately verified such evidence for NDP payments made to date, and whether USAID adopted internal policies and procedures to provide reasonable assurance that sufficient evidence for future indicators will be presented and adequately verified.

Oversight of USAID/Afghanistan Financial Audits

USAID/Afghanistan is responsible for ensuring that 100 percent of funds spent for its programs and activities are audited by OIG or independent public accounting (IPA) firms. To eliminate the backlog of financial audits, OIG will provide assistance to USAID/Afghanistan by supervising nonfederal financial audits conducted by U.S. IPA firms.

Audit of USAID/Colombia's Land and Rural Development Project

Colombia has endured a 50-year internal armed conflict, resulting in instability and violence. Land issues and a weak state presence in some areas have contributed to the instability and conflict in Colombia. To address these issues, the Colombian Government passed a land restitution law in 2011 and has made efforts to provide land titles to victims of the conflict, including Afro-Colombians and indigenous populations. To support this effort, USAID/Colombia initiated the 5-year, $68 million Land and Rural Development Project in July 2013 with Tetra Tech ARD. The audit will determine whether the project is enabling the Colombian Government to resolve land restitution and formalization issues.

Audit of USAID/South Sudan's Basic Education Program

The ongoing conflict in South Sudan has led to wide-scale displacement of that population. As a result, South Sudanese children face numerous challenges in accessing and completing primary schools that would allow them to advance in society as professionals. USAID/South Sudan's $80 million Basic Education Program is intended to ensure children have access to quality basic education. This is to be achieved by supporting conflict-affected children and communities, including protection of civilian sites, opposition-held areas with temporary learning spaces, and psychosocial and trauma care, and by promoting peace-building and tolerance. USAID is also supporting the establishment of community-based schools to serve out-of-school children, particularly girls. This audit will determine whether the program is ensuring that children and youth affected by acute humanitarian crises have access to quality education and psychosocial services in a protective environment.

Follow-Up Audit of USAID/West Bank and Gaza's Peace and Reconciliation Programs

USAID's Office of Conflict Management and Mitigation (CMM) supports conflict mitigation, reconciliation programs, and other activities that bring together individuals of different ethnic, religious, or political backgrounds. USAID/West Bank and Gaza participates in the agency-wide CMM program through its Peace and Reconciliation Program which, as of March 2015, included approximately 25 programs. Additionally, the mission awards approximately 15 new grants each year, worth at least $1.2 million and lasting 2 to 3 years. OIG's September 2013 report, *Audit of USAID/West Bank and Gaza's Peace and Reconciliation Program* (Report No. 6-294-13-016-P), indicated that the mission did not fully follow CMM guidance at the program level. It also did not have a way to assess the impact that the program has had on resolving or mitigating conflict or to change people's perceptions. This follow-up audit will document the mission's progress in implementing OIG's prior recommendations.

Sustainable, Broad-Based Economic Growth

Follow-Up Audit of USAID/Pakistan's Gomal Zam Multipurpose Dam Project—Irrigation Component

USAID/Pakistan awarded this $52 million project to the Pakistani Government's Water and Power Development Authority, which seeks to provide flood control and year-round supply of irrigation water in the Tank and Dera Ismail Khan districts of Khyber Pakhtunkhwa (KP) Province. Through this government-to-government project, USAID is funding the construction of an irrigation and drainage system downstream from the Gomal Zam Dam situated in South Waziristan. When completed, the irrigation system is to provide nearly 325,000 acre-feet of water annually to irrigate 191,000 acres of farmland in KP. The project is expected to lead to increased crop yields, opportunities for the cultivation of high-value cash crops, increased employment, and significantly higher incomes for farmers in the region. This follow-on audit to OIG's *Audit of USAID/Pakistan's Gomal Zam Multipurpose Dam Project* (Report No. G-391-12-008-P), which covered the irrigation component of the Gomal Zam Multipurpose Dam project, will determine whether the irrigation project is on track to achieve its goal of meeting the irrigation needs of local farmers.

Audit of USAID/Pakistan's Satpara Development Project

USAID/Pakistan's $19.7 million Satpara Development Project is constructing farm irrigation systems on 15,500 acres downstream from the Satpara Dam in Gilgit Baltistan. The 5-year project began in 2012 to increase the productivity and availability of the region's high-value fruit, vegetable, and fodder crops. In addition to creating new jobs in the region, the project is working to develop processing facilities to reduce postharvest waste, and training farmers in harvest and post-harvest management techniques including packing, packaging, and marketing. Furthermore, the project aims to help farmers and processors market

and sell their products to lucrative national and international markets, and address needed policy reforms with provincial government authorities. This audit will establish whether (1) project activities are on schedule and (2) USAID-funded improvements are sustainable.

Audit of USAID/Pakistan's Federal Administrative Tribal Areas (FATA) Economic Stabilization Program

Stable communities are less vulnerable to terrorism and other forms of extremism. In 2014, USAID/Pakistan began the FATA Economic Stabilization Program (FESP), a 4-year, $50 million project to create jobs and improve economic opportunities in FATA by improving the productivity of farmers and livestock and expanding micro- and small-sized enterprises. FESP aims to help farmers to move beyond food-insecure subsistence production and support non-farm entrepreneurs. This audit will determine whether the program is enhancing the agricultural and livestock productivity of farmers as well as expanding micro- and small-sized enterprises in targeted areas to increase incomes and job prospects.

Audit of USAID/Pakistan's Sindh Municipal Services Program

Improving municipal service delivery is one of the many challenges confronting Pakistan's local government institutions. The existing antiquated and dysfunctional systems of water supply, sewage, and solid waste management require major interventions, and many municipalities are struggling to find ways to meet their obligation to deliver services. To address these challenges, in April 2012, USAID/Pakistan awarded the Planning and Development Department of Sindh Province $66 million to implement the Sindh Municipal Services Delivery Program. The program was designed to improve municipal service delivery in selected towns/secondary cities and in flood-affected towns in the province, thus enhancing the urban environment and public health, and extending economic opportunities for approximately 4 million urban residents of participating secondary cities. The audit will determine whether the program is achieving its goal to improve selected municipal infrastructure and public service delivery as planned.

Audit of USAID/Haiti's Local Enterprise and Value Chain Enhancement (LEVE)

The Haitian Government maintains that strengthening Haitian micro-, small-, and medium-sized enterprises (MSMEs) offers the best promise for near and longer-term economic growth with poverty reduction. To support this goal, in December 2013, USAID launched the 3-year, $32 million LEVE project with Research Triangle Institute International (RTI). The project seeks to create greater integration of 2,000 MSMEs in selected value chains, provide 14,000 people with new or better employment, and prepare 12 workforce development organizations to be more responsive to private-sector demand. The audit will determine whether the program is achieving its goal to facilitate more productive and inclusive value chains, which contribute to broad-based economic growth and increased employment in Haiti.

Audit of USAID/West Bank and Gaza's Enterprise Development for Global Competitiveness Project

Small and medium-sized enterprises (SMEs) employ more Palestinians than larger firms. However, they have not benefitted from the growing Palestinian economy at the same rate as the larger firms. To address this issue, USAID/West Bank and Gaza implemented the 5-year, $60 million Enterprise Development for Global Competitiveness Project with Development Alternatives Inc. The project was designed to improve access to markets for Palestinian SMEs and help them better meet demands through improved design, quality, packaging, and other attributes. In addition, the project was to improve access to services through the development of local business associations and business service providers. Finally, it was to work with firms in Gaza to enable them to remain in business and, ultimately, to return to the international market when conditions allowed. This audit will determine whether the project is improving access for SME Palestinian firms to the global economy.

Audit of USAID/Vietnam's Governance for Inclusive Growth Program

Vietnam has experienced rapid economic growth over the past 15 years and has risen to the status of a lower middle-income country. However, for the country to continue its transformation into a responsible and more inclusive partner, it needs enhanced governance to facilitate broad-based, sustainable growth that benefits all members of society. USAID/Vietnam implemented the Governance for Inclusive Growth Program to enhance areas of governance to meet these needs by improving the legal and regulatory framework, systems for accountability of public institutions, and inclusion for vulnerable populations. The program provides technical assistance, training, institutional strengthening, grants, and other direct support to the Vietnamese Government and nongovernmental partners. This audit will determine whether these activities are resulting in the expected improvements.

Audit of USAID/Jordan's Community Engagement Project

USAID/Jordan noted that Jordan was destabilized by the influx of Syrian refugees and an economic downturn, and communities are frustrated because of the local government's weak reaction to the problems. In response, USAID/Jordan began implementing the $50 million, 5-year Community Engagement Project in 2013 with Global Communities (formerly CHF International). This project builds on previous USAID/Jordan efforts to help civil society organizations and the government work together on community needs. The project focuses on building the capacity of nongovernmental organizations (NGOs) and citizens to identify stressors in communities and to increase the efforts of citizens and NGOs to engage with government at the municipal level to address those issues, including in communities with large numbers of Syrian refugees. This audit will determine whether the project is achieving its goal to strengthen community engagement in the context of regional volatility and transition.

Audit of USAID/Pakistan's Sindh Community Mobilization Program

The Community Mobilization Program (CMP) is a key component of USAID's wide-ranging Sindh Basic Education Program (SBEP) that supports education and literacy department in Sindh Province. CMP aims to increase communities' involvement in the efforts of the Sindh Government to increase girls' enrollment, sustain community mobilization through public-private partnerships, and improve child nutrition. This audit will ascertain whether the $22.9 million project is engaging communities in school consolidation, building new schools, increasing girls' enrollment, and improving students' nutrition as planned.

Audit of USAID/Jordan's Early Grade Reading and Math Project

USAID/Jordan's research has shown that Jordanian children in early grades have poor reading and mathematical abilities stemming from poor teacher training, an overly standardized curriculum, and a highly bureaucratic educational system. To address these issues, USAID/Jordan began the 5-year, $47 million Early Grade Reading and Math Project with RTI International. The purpose of the project was to improve the reading and mathematics abilities in 55 percent of public school second-grade students. The project was to focus on educational materials, teacher training, community participation, and the institutionalization of policies, standards, curricula, and assessments. Furthermore, this project was to include the Syrian refugee children attending Jordanian public schools. The audit will determine whether the project is meeting its goals.

Audit of USAID/Lebanon's Improved Basic Education Program

The instability caused by Lebanon's civil unrest and conflict has adversely affected a variety of services, including public education. Further taxing Lebanon's education system is the influx of Syrian refugees. To help improve the quality of public education, USAID/Lebanon started the 4-year, $41 million Improved Basic Education Program in September 2014 with World Learning to focus on improving children's skills and educational capacity while also addressing the increased demand placed upon the educational system as a result of the influx of Syrian refugees. This audit will determine whether the program is expanding equitable access and improving learning outcomes for early learners in Lebanon's public schools. It will also determine to what extent the mission is incorporating lessons learned from past USAID-funded basic education programs.

Audit of USAID/Nicaragua's Education Activities

USAID contends that students who fail in school, particularly in the earliest grades, are more likely to drop out and are then at increased risk of becoming involved in illicit activities. To address this challenge, USAID/Nicaragua initiated the $6.7 million Education for Success Project with a local NGO, Fundación

para la Autonomía de la Costa Atlántica de Nicaragua (FADCANIC) in September 2010 extended through 2017. Then in September 2013, the mission began the $9.96 million Community Action for Reading and Security Activity with DevTech. The audit will determine whether USAID/Nicaragua's educational activities are on track to improve reading performance, increase workforce and life skills, and increase community engagement in creating a positive environment for at-risk children and youth.

Audit of USAID/Bosnia and Herzegovina's Growth-Oriented Local Development Program

USAID/Bosnia and Herzegovina planned on increasing economic activity in selected localities by increasing investment, jobs, sales, and exports to help lay the groundwork for Bosnia and Herzegovina's acceptance into the European Union. As a result, the mission and Deloitte Consulting LLP launched the 5-year, $18.5 million Growth-Oriented Local Development (GOLD) program. GOLD's objectives are to (1) improve local management capacity and tools for economic activity, (2) increase and sustain public and private-sector partnerships to spur economic activity, and (3) strengthen the capacity of the private sector. The audit will determine whether selected program activities are increasing sustainable investment, jobs, sales, and exports.

Audit of USAID/Egypt's U.S.-Egypt Joint Science and Technology Fund

In November 2014, USAID/Egypt began the 5-year, $12 million U.S.-Egypt Joint Science and Technology Fund with the National Academy of Sciences to expand relations, strengthen scientific and technological capabilities between countries, and promote cooperation in areas of mutual benefit for peaceful purposes. This audit will determine whether USAID/Egypt's U.S.-Egypt Joint Science and Technology Fund (1) is achieving its goal to promote scientific research through U.S. and Egyptian public-private sector collaboration, and (2) has expanded the roles of science, technology, and innovation in promoting economic growth and in technology commercialization.

Audit of USAID's Governing for Growth in Georgia

USAID's programs in Georgia are intended to enable inclusive and sustainable economic growth through improved economic governance, increased competitiveness and employment, responsible management of Georgia's natural endowments, and increased access to quality education. To support this effort, USAID/Georgia initiated the 5-year, $22 million Governing for Growth in Georgia (G4G) program with Deloitte Consulting LLP in August 2014. The program is targeting the weak enforcement of legal and regulatory frameworks for small and medium-sized enterprises; the unregulated use of water resources and its adverse impact on the quality and quantity of water; and the lack of an energy trading mechanism that severely inhibits new investment in hydropower production. This audit will determine whether selected G4G activities are improving Georgia's economic governance and leadership.

Global Health and Strong Health Systems

Audits of Selected USAID-Funded Ebola Activities in West Africa

Ebola first surfaced in 1976 in South Sudan and Democratic Republic of Congo. However in March 2014, a case surfaced in Guinea and spread to Sierra Leone and Liberia. The World Health Organization (WHO) reported that this outbreak spread quickly because the affected countries did not have strong health systems, lacked human and infrastructural resources, and were emerging from long periods of conflict and instability. Moreover, in September 2014 the U.S. Centers for Disease Control projected the disease would reach between 550,000 and 1.4 million people by January 2015 if no interventions occurred.[10] As of March 2015 there were 25,213 cases of Ebola with 10,460 fatalities.[11]

The U.S. Government identified four pillars that describe its actions to fight the Ebola disease, its after-effects, and improve preparedness in West Africa: (1) controlling the outbreak, (2) mitigating second-order impacts, (3) ensuring U.S. leadership toward a coherent and coordinated response, and (4) pursuing enhanced global health security.

As of March 2015, no Ebola-specific awards (grants, cooperative agreements, or contracts) at the mission level had been made to assist these countries with the challenges identified. OIG plans to conduct one review and six audits during FY 2016 to ensure Ebola-funded activities are being implemented and are on track to achieve their respective goals. Those audits include:

Pillar One

- Review of USAID/OFDA's Transition of Selected Ebola Response Activities and Assets in Liberia

- Audit of Selected Activities for USAID/OFDA's Response to the Ebola Crisis in Sierra Leone

Pillar Two

- Audit of USAID/Liberia-Funded Ebola Program to Help Rebuild Liberia's Health-Care System

- Audit of USAID's Ebola Response to the Agriculture Value Chain in West Africa

- Audit of USAID/Liberia's Educational Capacity-Building Program

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[10] CDC, *Morbidity and Mortality Weekly Report: Estimating the Future Number of Cases in the Ebola Epidemic—Liberia and Sierra Leone, 2014 – 2015*, September 26, 2014.

[11] WHO, *Ebola Situation Report*, April 1, 2015.

- Audit of USAID's Ebola Response Programs for Access to Water Supply and Sanitation Services in West Africa

- Audit of USAID/Liberia Access to Microfinance Program

Audit of PEPFAR's Site Improvement Through Monitoring System in East Africa

The [U.S. President's Emergency Plan for AIDS Relief (PEPFAR)](#) works to prevent new cases of HIV and provide treatment to people who already have contracted the disease. PEPFAR's Site Improvement Through Monitoring System (SIMS) is intended to increase the impact of PEPFAR programs on the HIV epidemic through standardized monitoring of the quality of PEPFAR support at the site level (e.g., health facility, ward, district, etc.) and by all U.S. Government agencies that receive PEPFAR funds. SIMS attempts to organize and broaden ongoing PEPFAR site monitoring processes and improve documentation of this oversight by managing standard tools that assess adherence to PEPFAR standards of care and service delivery, as well as within entities that support and guide service delivery. This audit will gather information from relevant parties in East Africa concerning the interagency coordination involved with SIMS, how agencies utilize SIMS, and whether SIMS is increasing the quality and impact of USAID's PEPFAR programs in East Africa.

Audit of USAID/Pakistan's Family Planning and Reproductive Health (FPRH) Services Project

Pakistan's rapid population growth rate is overwhelming the country's ability to provide power, food, jobs, education, and health care to its citizens. In addition, few Pakistani women are currently using modern contraceptives despite the desire of many married women to delay their next pregnancy or not have additional children. To address these issues, USAID/Pakistan began a 5-year, $72.3 million Family Planning and Reproductive Health Services Project in 2013 to strengthen the delivery of integrated family planning services to address the unmet needs of the poor and hard-to-reach populations. The audit will determine the extent to which USAID's activities are on track to achieve these goals.

Audit of USAID/Haiti's Procurement for Prevention Project (EVIT-H)

EVIH-T is a 5-year, $12.3 million project that began in April 2013 to support the UN's and Haiti's goal of no new HIV infections by year 2015. Johns Hopkins Bloomberg University-Center for Communication Program is working with local organizations to achieve that objective. This audit will determine whether the project is 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 in Ukraine Project

To reduce HIV/AIDS in Ukraine, USAID/Ukraine implemented the 5-year, $22 million Improving HIV/AIDS Services Among Most-at-Risk Populations in Ukraine Project in June 2012. The objective of the project is to provide technical assistance to increase the quality and delivery of HIV/AIDS services and strengthen the capacity of Ukrainian institutions and organizations that deliver them. This audit will determine whether the project is achieving its goal of extending HIV/AIDS services.

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

OIG's 2014 report, *Audit of USAID/Ethiopia's HIV Care and Treatment Activities* (No. 4-663-14-006-P), indicated that the mission helped the Ethiopian Government provide clinical care to 64,303 patients and helped treat 56,694 patients with HIV. However, data quality for one partner was inadequate, the mission's internal controls did not prevent or detect ineligible costs leading to $66,663 of ineligible costs claimed by an implementer for value-added tax, commodity storage conditions were not good, and inventory was poorly documented. Furthermore, the construction of 85 health centers and renovation of 300 was seriously delayed. This audit will determine whether USAID/Ethiopia addressed OIG's recommendations and whether the construction and renovation of health centers are helping to improve access to and the quality of HIV-related public health and clinical services.

Audit of the Health Systems Strengthening Programs in Haiti and Selected USAID Missions in Africa

Sub-Saharan Africa remains the region most vulnerable to and most affected by infectious disease. Within the past 40 years, several well-known and treatable infectious diseases—such as malaria, tuberculosis, and cholera—have reemerged or spread geographically, often in more virulent or drug-resistant forms. Other incurable infectious diseases, including HIV/AIDS and the Ebola virus disease, have emerged. USAID's health systems strengthening programs throughout Sub-Saharan Africa provide support to ensure that country health systems are effective, efficient, responsive, and equitable. Outside of Sub-Saharan Africa, USAID also works to strengthen the health systems of partner countries. For example, in Haiti the United States supports provision of health services, including infectious disease prevention and integrated HIV/AIDS services. This audit will determine whether the programs in Haiti and selected USAID missions in Africa improved local health-care systems' resiliency to respond to and treat, control, and prevent infectious diseases.

Audit of USAID/Yemen's Use and Monitoring of the Global Health Earmark

Yemen is the only priority country in the Middle East receiving an annual global health earmark. Since 2010, more than $27 million of the earmarked funds have been obligated to nine separate awards. Health-related activities being undertaken in Yemen include family planning and reproductive health, maternal and child health, and program design and learning. The joint Department of State/USAID's FY 2016 congressional budget justification included $9.5 million to support Yemen's health programs. This audit will identify activities that USAID/Yemen implemented with global health earmarked funding since 2010, determine the results of the activities, and ascertain how USAID/Yemen monitored the activities and results.

Stable, Prosperous, and Democratic States

Audit of USAID/Egypt's Civic Advocacy for Democratic Resilience in Egypt Program

Since demonstrations erupted in 2011, Egypt's civil society organizations (CSOs) have played a major role in ongoing political transition. USAID/Egypt awarded a 3-year, $30 million cooperative agreement to Counterpart International in July 2014 to implement the Civic Advocacy for Democratic Resilience in Egypt (CADRE) Program. It was designed to strengthen CSOs through technical assistance, organizational capacity development, and grant-making opportunities. This audit will determine whether USAID/Egypt's CADRE Program is achieving its goal to support Egypt's CSOs.

Audit of USAID/West Africa's Legislative Strengthening Program in Cote d'Ivoire

Despite progress made after 10 years of internal conflict in Côte d'Ivoire, public sector institutions still lack operational capacity, and corruption is prevalent. To address this concern, USAID/West Africa's $13.3 million Legislative Strengthening Program is intended to (1) develop a National Assembly better able to fulfill its basic legislative, representational, and oversight functions, and (2) improve National Assembly deputy constituency representation and oversight in a select number of communes. The audit will determine whether the program is achieving those results.

Audit of USAID/El Salvador's Project for Investing in the Future

Six of El Salvador´s leading foundations and nonprofit organizations have come together to form the Global Development Alliance to address crime and violence at the municipal level and nationally. To support those efforts, USAID/El Salvador initiated the 6-year, $20 million Project for Investing in the Future led by the alliance's lead organization Fundación Empresarial para el Desarrollo Educativo (FEPADE). The audit will determine whether the project is achieving its goals of strengthening municipal crime and violence prevention and increasing social investment by the private sector.

Audit of USAID/Peru's New Alternatives Project

Increasing narcotics trafficking, conflict, and violence in the Peruvian jungle pose serious security and development risks and threaten Peru's national stability and its economic and democratic gains. To help with this effort, USAID/Peru implemented the 4-year, $12.6 million New Alternatives Ventures project, beginning April 9, 2013. The overall goal of this contract is to promote and sustain licit local development in communities and regions affected by illicit coca cultivation in Peru. The audit will determine whether the project is achieving its goal.

Climate Change Impacts and Low Emissions Growth

Audit of USAID/Ukraine's Municipal Energy Reform Project

USAID identified low emissions growth as one of its seven core development objectives. Consequently, USAID/Ukraine recognized a need to improve clean energy regulation (including the legislative enabling environment), promote investment in clean energy technology, provide training and raise awareness of clean energy issues, and help the government improve its low emissions development strategy. To meet these needs, the mission hired International Resource Group to implement the $14 million Municipal Energy Reform Project. This audit will determine whether the project is reducing and mitigating greenhouse gas emissions.

Audit of USAID/Kenya's Environmental and Natural Resources Management Program

The Kenyan Government has committed to green growth and has expressed interest in developing a low-carbon economy that meets its development goals. To assist with these goals, USAID/Kenya's $52 million Environmental and Natural Resources Management Program (ENRM) promotes sustainable growth in tourism, forestry, and agriculture. The program also supports the Global Climate Change Initiative which advances adaption, mitigation, and clean, renewable energy. This audit will determine whether ENRM is achieving a low carbon economy that meets the developmental goals of clean, secure, and sustainable environment.

Audit of USAID/Central Africa Regional (CAR) Program for the Environment's Forest Ecosystems Conservation Program in the Congo Basin

The Congo Basin of Central Africa is the second largest contiguous tropical forest in the world. Covering nine countries,[12] the forest plays an important role in global climate regulation, and about 80 million

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[12] The countries are Burundi, Cameroon, Central African Republic, Democratic Republic of Congo, Equatorial Guinea, Gabon, Republic of Congo, Rwanda, and Sao Tome and Principe.

people depend on it for their livelihoods. To address threats, such as unsustainable extraction of natural resources, shifting cultivation practices, poverty, and urban expansion at the forest margin, USAID initiated the Central African Regional Program for the Environment (CARPE) office in 1995. In February 2014, USAID/CAR signed a $15 million cost-sharing agreement with the Wildlife Conservation Society to implement the Central Africa Forest Ecosystems Conservation Program to address biodiversity threats in this landscape. This audit will determine whether USAID/CAR is achieving its goals to reduce the need for unsustainable natural resource use and reward compliance with reduced deforestation and biodiversity loss in selected areas of the Congo Basin.

Audit of USAID/Regional Development Mission for Asia's (RDMA) Mekong Partnership for the Environment Program

The Lower Mekong subregion—Burma, Cambodia, Laos, Thailand, and Vietnam—is growing in development projects because of an increase in foreign direct investments, population, and rich natural and human capital resources. Such new investments, especially in large-scale infrastructure and agriculture, can negatively impact the social, economic, environmental, and political status of millions of people if not properly planned. To address these issues, USAID/RDMA implemented the $13 million Mekong Partnership for the Environment (MPE). MPE is led by an international NGO with a consortium of local partners. This audit will determine whether the program is achieving its goal of improving application of social and environmental safeguards in regional development projects.

Food Security

Audit of USAID's Feed the Future Program

At the July 2009 G-8 Summit, global leaders committed to "act with the scale and urgency needed to achieve sustainable global food security." As part of this commitment, President Barack Obama announced the U.S. Government's Feed the Future initiative (FTF) which currently focuses on 19 countries. USAID's Bureau for Food Security is coordinating, implementing, and assessing FTF needs at the regional and country levels. The FTF strategic planning process begins with focus countries developing country investment plans and implementation roadmaps, which the U.S. Government uses to develop its own implementation plans and strategies to guide its investments. This audit will determine whether USAID's activities under FTF are aligned with those implementation plans and how USAID incorporated resilience to crisis in its implementation plans.

Audit of USAID's Food Assistance to Syria Through the World Food Programme

During fiscal years 2012 and 2013, USAID's Office of Food for Peace (FFP) reported giving ten awards worth almost $443 million to the United Nations and NGOs in response to the crisis in Syria. This included

approximately $372 million provided to the UN's World Food Programme (WFP) in the form of grants and in-kind contributions to support emergency operations for the Syria crisis. In FY 2014, OIG audited the assistance provided to NGOs that received grants to provide cross-border food assistance. This joint audit with WFP will determine whether USAID's assistance is meeting the needs of its intended Syrian recipients.

Audit of USAID/Haiti's Food Security (P.L. 480) Program

Haiti faces significant food security and nutritional challenges as the result of high population growth paired with low agricultural productivity. To reduce Haiti's risks and vulnerabilities to food insecurity, in August 2013, USAID's FFP began implementing Haiti's $80 million dollar food security program with CARE to administer funds and distribute 17,520 metric tons of commodities, including bulgur, black beans, wheat-soy blend, and vegetable oil. The program is meant to strengthen, sustain, and institutionalize the Government of Haiti's national social safety net strategy to prevent hunger and malnutrition. The audit will determine whether the program is preventing hunger and malnutrition by improving demand for and access to locally produced, nutritious food among vulnerable households.

Audit of USAID's Food Assistance Under the Multiyear Assistance Program in Zimbabwe

Approximately 72 percent of all households in Zimbabwe live below the poverty line.[13] The majority of those in need are women and children who live in farming communities. USAID's FFP works to reduce hunger and malnutrition. It has two 5-year (multiyear) assistance programs worth $96 million operating in four provinces of Southern Zimbabwe. These programs seek to improve the nutritional status of children under 5, expand and diversify agricultural production, increase household income, and help communities prepare for disasters through disaster risk reduction activities. This audit will help determine whether these food assistance activities in Zimbabwe are achieving those goals.

Audit of USAID/Burma's Livelihoods and Food Security Trust Fund

Burma is one of the largest and poorest countries in Southeast Asia and is lagging behind its neighbors in most socioeconomic indicators. The $140 million, multi-donor Livelihoods and Food Security Trust Fund (LIFT) is administered by UNOPS and implemented by the Burmese Government to sustainably increase food availability and the incomes of 2 million targeted beneficiaries. USAID has contributed $5 million. This audit will determine whether the trust fund program is achieving its planned results.

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[13] World Food Programme, https://www.wfp.org/countries/zimbabwe/overview

Audit of USAID/Mali's Integrated Rural Program to Improve Nutrition in Mali

UNICEF's 2010 Multi-Cluster Indicator Survey noted that 33 percent of Malian children ages 6 to 23 months do not eat the recommended number of meals, less than 25 percent of infants up to 6 months are exclusively breastfed, 27 percent of the children are underweight, and only 21 percent of Malians have access to improved sanitation. Furthermore, USAID/Mali officials stated that although the Malian Government and its partners have successfully improved the nutritional status of many children, little progress has been made to improve caregiver behaviors for health and nutrition. To address these issues, the mission awarded Save the Children a 5-year, $10 million agreement to improve the nutritional status of pregnant and lactating women and children less than 2 years old in selected areas of Mali. The audit will determine whether the program is achieving those results.

Building Institutional Capacity

Worldwide Review of USAID's Local Solutions Initiative

A key element of USAID's reform efforts (known as USAID Forward) is shifting how the Agency administers its assistance—from implementing programs through U.S.-based and international organizations to increasing emphasis on providing funding directly to local organizations. This local solutions (LS) initiative aims to (1) strengthen local capacity, (2) enhance and promote country ownership, and (3) increase sustainability. OIG identified inadequate risk mitigation for LS as one of USAID's most serious management and performance challenges for FY 2014. OIG will conduct a worldwide review to determine whether USAID is achieving its three LS goals and is implementing effective risk mitigation procedures for vetting and selecting government ministries, local NGOs, and local for-profit firms to implement USAID-funded programs.

Audit of USAID's Human Capital Strategy to Support Local Solutions

Through LS, USAID is pursuing a goal of programming 30 percent of mission assistance through partner-country systems. To achieve this, USAID needs to build and leverage the talent within its workforce in support of the initiative. USAID's human capital accountability system is intended to help the Agency (1) address competency gaps, particularly in mission-critical occupations; (2) promote a diverse, high-performing workforce by implementing and maintaining effective performance management systems and awards programs; and (3) ensure continuity of leadership by identifying and addressing potential gaps in effective leadership and implementing and maintaining programs that capture organizational knowledge and promote continuous learning. This audit will determine whether USAID's human capital accountability system has developed and implemented an effective strategy to manage the Agency's workforce in support of LS objectives.

Review of USAID's Implementation of Executive Order 13526, Classified National Security Information

On December 29, 2009, President Obama signed Executive Order 13526, "Classified National Security Information," outlining uniform standards for classifying, safeguarding, and declassifying original and derivative security information. Subsequently, Congress enacted the Reducing Over-Classification Act, Public Law 111-258, to ensure that overclassification did not interfere with the sharing of information. To promote accurate information classification, the Act required the Inspector General to perform at least two evaluations. This second evaluation—due by September 30, 2016—will determine whether USAID adopted, followed, and effectively administered applicable classification policies, procedures, rules, and regulations.

Capping Report on Selected Agency Themes

OIG plans to include in many of its FY 2016 planned audits procedures to address common Agency themes such as local solutions, beneficiary impact, sustainability, monitoring in insecure environments, development of public private partnerships, and leveraging technology and innovation. Capping reports summarizing background information, trends, and concerns identified during the performance of FY 2016 audits will be issued in FY 2016 on selected Agency themes.

Follow-Up Review of Selected Recommendations From the Audit of USAID/Afghanistan's Internal Controls in the Administration of the Involuntary Separate Maintenance Allowance (ISMA)

ISMA is a cost-of-living allowance that USAID provides to qualified direct-hire employees and U.S. or third-country national personal services contractors assigned to dangerous posts. The allowance helps maintain family members at alternate locations. USAID/Afghanistan paid more than $2 million in ISMAs to more than 200 employees in FY 2011. OIG's 2012 report, *Audit of USAID/Afghanistan's Internal Controls in the Administration of the Involuntary Separate Maintenance Allowance* (Report No. F-306-12-003-P), indicated that USAID/Afghanistan lacked internal controls to ensure that ISMA applications from personal services contractors complied with applicable laws and regulations prior to approval. Self-certified controls also proved ineffective at tracking changes in benefit eligibility, resulting in improper payments. In addition, USAID staff responsible for processing ISMA entitlements lacked understanding of the requirements and compatibility with other Foreign Service benefits. This audit will determine whether implementation of OIG's prior recommendations has prevented improper use of the ISMA.

Audit of Recruiting, Hiring, and Retention of Staff in Southern Africa

USAID missions in Southern Africa employ large numbers of Foreign Service National (FSN), third-country national (TCN), and personal services contractor (PSC) staff. While many of these missions have

a skilled, qualified local workforce from which to draw, officials have reported problems with recruiting, hiring, and staff retention under various mechanisms. It is unclear what measures or strategies are in place to maintain a cadre of experienced FSNs. Furthermore, the various hiring mechanisms used require effective controls to make sure employees' contracts are up-to-date and financial commitments and salary payments are in line with the terms of the contract. This audit will assess the recruitment, hiring, and retention of FSN, TCN, and PSC staff at USAID offices in South Africa, Angola, Namibia, and Zambia.

Audit of USAID's Controls over Conflict of Interest in the Employment Process

USAID hires employees each year that have worked for contractors or NGOs implementing USAID programs. Further, USAID employees leave each year to pursue opportunities with NGOs and contractors funded by USAID. Members of Congress and the media have expressed concerns over this apparent "revolving door." Although federal rules do not prohibit USAID from hiring former contractor or partner employees or prevent employees from taking jobs with its contractors and partners, regulations impose restrictions on various types of employment activities. This audit will determine whether USAID has adequate internal controls to monitor and prevent potential conflicts of interest associated with employment activities.

Review of the Effectiveness of USAID/Haiti's Management Actions in Response to Selected Recommendations With Final Action

This limited scope review will be conducted to verify the effectiveness of USAID/Haiti's actions in response to selected audit recommendations with final action. Since the benefits of audits are realized through the effective implementation of recommendations, this review will confirm that USAID/Haiti has taken effective action. If recommendations with final action are not fully supported, OIG may (1) identify weaknesses in the auditee's system of internal control over audit recommendations, (2) develop ideas for future audits, and (3) develop ways to improve the recommendation formulation process.

Audit of USAID/West Bank and Gaza's Communications Strategy

USAID has provided more than $3.4 billion in assistance in the West Bank and Gaza since 1994. However, the Palestinian people know little about this assistance. To address this shortcoming, USAID/West Bank and Gaza awarded Al Nasher, a public relations and marketing firm, a 2-year contract for services to support USAID's Development Outreach and Communications Office's communications strategy. This audit will determine whether the mission managed the communications and outreach services contract in accordance with Agency policies and procedures and whether the communication and outreach efforts are effectively informing Palestinians about USAID development projects.

Audit of Selected USAID/West Africa Missions' Efforts to Align Their Development Strategy With Host Countries' Development Challenges

USAID's policy framework encourages partnership and investment between USAID, country leaders, and local communities on development initiatives so leaders can ensure outcomes are sustainable. Since the implementation of the policy framework, USAID missions in the West Africa region have partnered with leaders, local organizations, and other donors to identify country-specific development challenges. These missions in turn developed country development cooperation strategies. This audit will determine whether the strategies of select West Africa missions are aligned with the identified country-specific development challenges.

Follow-Up Audit of USAID's Past Performance Evaluations for Partners

OIG's September 2014 report, *Review of USAID's Past Performance Evaluations for Partners* (Report No. 9-000-14-003-S), indicated that (1) USAID users found past performance information generally informative, but noted limitations, (2) the procurement office emphasized evaluation quantity over quality, (3) contracting officers did not document consideration of past performance properly, (4) USAID fell short of its reporting target, and (5) the Agency had not provided adequate oversight or support for use of past performance data in assistance awards. This audit will determine whether the actions USAID's Office of Acquisition and Assistance took in response to OIG's recommendations were effective.

Audit of USAID's Compliance With the Federal Information Security Management Act for FY 2016

FISMA, amended by the Federal Information Security Modernization Act of 2014, provides the framework for securing the Federal Government's IT. FISMA requires each agency to develop, document, and implement an agency-wide information security program for the information and information systems that support the operations and assets of the agency. This audit will determine whether USAID complies with selected FISMA requirements.

Audit of USAID's Information Security Continuous Monitoring Program

Information security continuous monitoring (ISCM) is defined as maintaining ongoing awareness of information security, vulnerabilities, and threats to support organizational risk management decisions. An ISCM program helps ensure that deployed security controls continue to be effective and that operations remain within stated organizational risk tolerances in light of the inevitable changes that occur over time. This audit will determine whether USAID implemented an ISCM program in accordance with federal guidelines. In addition, OIG will establish a baseline for the maturity level of the Agency's ISCM program, identify weaknesses in the design and/or implementation of the program, and make detailed recommendations on addressing those weaknesses.

Audit of Selected Information System Controls Over USAID's Agency Secure Image and Storage Tracking System

On April 3, 2014, USAID issued General Notice 0431 mandating the use of the Agency Secure Image and Storage Tracking System (ASIST) for filing all acquisition and assistance (A&A) award documentation for awards issued after April 2, 2014, such that all A&A award documentation will be maintained in one centralized ASIST. This audit will assess whether USAID has implemented appropriate controls to ensure the security and reliability of A&A award documentation stored in ASIST.

Follow-Up on Recommendations from the Audit of USAID User Profiles for Applications Hosted by the National Finance Center

In October 2000, USAID entered into an agreement with the U.S. Department of Agriculture's National Finance Center (NFC) for NFC to perform payroll and reporting services. USAID has several applications that submit payroll and personnel data electronically to NFC. These applications contain sensitive personally identifiable information, including social security numbers and employee banking information. On August 22, 2014, OIG issued *Audit of USAID User Profiles for Applications Hosted by the National Finance Center* (Report No. A-000-14-006-P). This audit will determine whether USAID effectively implemented the six recommendations from that audit to address control deficiencies over security profiles for users who access applications hosted by NFC.

Survey of USAID's Implementation of Logical Access Controls as Required by Homeland Security Presidential Directive 12

Homeland Security Presidential Directive (HSPD) 12: Policy for a Common Identification Standard for Federal Employees and Contractors was issued on August 27, 2004, and provides a government-wide standard for secure, reliable forms of identification issued to federal employees and contractors. These identifications are to be used for gaining physical access to federally controlled facilities and logical access to federally controlled information systems. USAID missed the deadlines established by OMB for the implementation of HSPD-12, in part because of implementation issues at its overseas missions. This survey will provide information on the current status of USAID's implementation of the required logical access controls. The survey also will provide information on current and potential challenges USAID has encountered.

Oversight of USAID Ebola Initiative

USAID's Bureau for Democracy, Conflict and Humanitarian Assistance implements Ebola programs in Guinea, Liberia, and Sierra Leone. Audits of these activities are performed by OIG or IPAs. OIG will

provide oversight of financial audits conducted by U.S. and international IPA firms of USAID partners implementing Ebola activities.

Audit of USAID's FY 2016 Financial Statements

The Government Management Reform Act (GMRA) of 1994 requires annual audits of each agency's financial statements. OIG is required to conduct the audit of USAID's consolidated financial statements. OMB Bulletin 14-02, "Audit Requirements for Federal Financial Statements," contains the detailed requirements for this audit, which will be conducted in accordance with *Government Auditing Standards* following the methodology outlined in GAO's *Financial Audit Manual* and applying audit procedures developed by OIG. The audit team will prepare a report detailing any findings and recommendations for the improvement of USAID's financial management operations.

Monitoring and Reporting on the Improper Payments Elimination and Recovery Act (IPERA) for FY 2016

IPERA and OMB Memorandum M-11-16, "Issuance of Revised Parts I and II to Appendix C of OMB Circular A-123," require federal agencies to provide estimates and reports of improper payments. IPERA requires agencies to review all programs and activities annually and identify those that may be susceptible to improper payments. OIG will evaluate the accuracy and completeness of USAID's reports and its performance in reducing and recapturing improper payments, as well as determine whether USAID is in compliance with IPERA.

Audit of USAID's Management of Purchase and Travel Cards for FY 2016

The Government Charge Card Abuse Prevention Act of 2012 requires all executive branch agencies to establish and maintain specific safeguards and internal controls for the management of purchase cards. It also establishes additional reporting and audit requirements relating to agency purchase cards. The Act and OMB guidance require federal agencies to establish certain safeguards and internal controls for the government charge card program. Agencies are required to report on purchase and integrated card violations and establish penalties for violators, including dismissal when circumstances warrant (purchase transactions only). OIG will perform an annual risk assessment of USAID's purchase and travel card programs to identify and analyze the risk of illegal, improper, or erroneous purchases and payments, and will perform an audit or a review, if necessary.

Oversight and Quality Control Reviews of OMB Super Circular Audits, Defense Contract Audit Agency (DCAA) Audits, Recipient-Contracted Audits, Enterprise Fund Audits, and Limited-Scope Reviews

USAID relies on DCAA and nonfederal auditors to audit the following: (1) for-profit contractors, (2) U.S.-based not-for-profit organizations, (3) overseas not-for-profit organizations, and (4) all USAID Enterprise Fund activities. OIG will conduct desk reviews and quality control reviews of Agency-required audits to see that they comply with federal acquisition regulations, OMB Circular A-133, OMB Super Circular, *OIG Guidelines for Recipient Contracted Audits*, the Support for East European Democracy Act, and generally accepted government auditing standards. OIG also will conduct limited-scope reviews at U.S.-based grantees, building on the work done by the OMB Super Circular auditors.

Audit of Selected USAID Missions' Systems for Verifying Audit Oversight of Funded Programs

Automated Directives System (ADS) 591, "Financial Audits of USAID Contractors, Recipients, and Host Government Entities" requires that USAID missions ensure that awards made to foreign for-profit and nonprofit organizations, host-government entities, and local currency special accounts that meet certain criteria are audited. OIG's *Guidelines for Financial Audits Contracted by Foreign Recipients* provides further guidance that all foreign nonprofit organizations spending more than $300,000 of USAID funds during their fiscal year are required to have an annual financial audit performed. A closeout audit is required for awards in excess of $500,000. In addition, for subrecipients spending $300,000 or more in USAID awards in their fiscal year, USAID standard audit provisions require prime recipients to ensure that audits of these subrecipients are performed annually.

OIG will conduct an audit in selected West Africa missions to determine whether the mission ensured that (1) award inventories are complete and planned financial audits of foreign recipients were performed and submitted in accordance with USAID rules and regulation, and (2) annual audit plans included all recipients from their award inventory that required a financial audit.

MILLENNIUM CHALLENGE CORPORATION

Economic Growth

Audit of Millennium Challenge Corporation-Funded Green Prosperity Project in Indonesia

MCC and the Indonesian Government signed a $600 million, 5-year compact that commenced on April 2, 2013. The compact includes three projects, the largest of which is the $333 million Green Prosperity Project. The project promotes environmentally sustainable, low carbon economic growth. This audit will determine whether the project is on track to (1) increase productivity and reduce reliance on fossil fuels by expanding renewable energy, and (2) increase productivity and reduce land-based greenhouse gas emission by improving land-use practices and management of natural resources.

Audit of MCC-Funded Water and Sanitation Program in Zambia

MCC recognizes that access to "water, sanitation, and hygiene (WASH) is fundamental to improving the livelihoods and the well-being of the poor."[14] It has demonstrated its commitment to expand access to water and sanitation for the world's poorest by investing in WASH activities worth $793 million in nine MCC compact countries. MCC's $354 million WASH project in Zambia aims to address the high incidence of water-related diseases in the capital of Lusaka by expanding its access to reliable water supply, sanitation, and drainage services. This audit will determine whether the project is on track to increase the supply of water and the efficiency of water delivery.

Audit of MCC-Funded Water and Sanitation Programs in Cabo Verde

As indicated, MCC has demonstrated its commitment to expand access to water and sanitation for the world's poorest by investing in WASH activities. MCC's compact with Cabo Verde includes a $41 million WASH project. The objective is to "establish a financially sound, transparent, and accountable institutional basis for the delivery of water and sanitation services" to homes and businesses in Cabo Verde.[15] The program uses a three-pronged approach: reform national policy and regulatory institutions; transform inefficient utilities into autonomous entities that operate on commercially; and improve the quality and reach of infrastructure in the sector. The audit will determine whether the project is on track to increase the supply of water and the efficiency of water delivery.

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[14] https://www.mcc.gov/sectors/sector/water-and-sanitation
[15] Ibid.

Management Accountability

Follow-up Audit of MCC's Compact Development Process

Previous OIG audit reports cited poor planning as a cause of compact implementation challenges in El Salvador and Tanzania. In response, MCC revised its compact development guidance to improve the level of project preparedness before the implementation of its compacts. This audit will follow up on selected recommendations from *Audit of the Millennium Challenge Corporation's Funding of Activities in Tanzania* (M-000-11-003-P), dated March 30, 2011, and *Audit of the Millennium Challenge Corporation Funded Programs in El Salvador* (M-000-11-005-P), dated September 30, 2011, to determine whether MCC has amended its compact development process to prevent the inadequate planning of compact projects.

Review of Bid Challenge Policies for Millennium Challenge Accounts

MCC implements compacts with partner countries through Millennium Challenge Accounts (MCAs). Each MCA is staffed by a team of management, procurement, finance, monitoring and evaluation, and legal professionals, as well as specialists for the specific sectors in the compact, such as infrastructure and agriculture. To carry out a compact's projects, MCAs are responsible for procuring the services of contractors. They are also responsible for developing a bid challenge system that includes standard process elements, such as levels of review, eligibility, deadlines, fees, decisions, suspensions, remedies, and appeal bodies. Per MCC, MCA procurement bid challenge procedures have caused compact implementation delays and additional costs. This review was requested by MCC and will determine whether bid challenges are being resolved by MCAs in a timely fashion to prevent delays in compact implementation.

Review of MCC's Implementation of Executive Order 13526, Classified National Security Information

On December 29, 2009, President Obama signed Executive Order 13526, "Classified National Security Information," outlining uniform standards for classifying, safeguarding, and declassifying original and derivative security information. Subsequently, Congress enacted the Reducing Over-Classification Act, Public Law 111-258, to ensure that overclassification did not interfere with the sharing of information. To promote accurate information classification, the Act required the Inspector General to perform at least two evaluations. This second evaluation—due by September 30, 2016—will determine whether MCC adopted, followed, and effectively administered applicable classification policies, procedures, rules, and regulations.

Audit of the Millennium Challenge Corporation's Compliance With Provisions of the Federal Information Security Management Act of 2002 for Fiscal Year 2016

FISMA provides the framework for securing the federal Government's information technology. FISMA requires each agency to develop, document, and implement an agency-wide information security program for the information and information systems that support the operations and assets of the agency. This audit will determine whether MCC complies with selected FISMA requirements.

Audit of the Millennium Challenge Corporation's Requirements for Its System to Replace the MCC Integrated Data Analysis System

Best practices have shown that developing effective system requirements plays a vital role in producing a successful project. System requirements fall into the categories of functional and nonfunctional. Functional is a description of a specific functionality that a system will exhibit, and nonfunctional is a description of a property or characteristic that a system must exhibit. On January 8, 2014, MCC implemented the MCC Management Information System. The new system is intended to improve MCC's ability to collect data, conduct analysis, and fulfill reporting needs. This audit will determine whether the new system meets selected functional and nonfunctional requirements and identify areas that may need improvements to better meet IT system users' needs.

Financial Management

Audit of MCC's Fiscal Year 2016 Financial Statements

In accordance with the Government Corporation Control Act of 1945,[16] OIG will contract with an external auditor to review the MCC's FY 2016 financial statements to determine whether MCC's principal financial statements are presented fairly in all material respects and conform to generally accepted accounting principles.

Audit of MCC's Management of Purchase and Travel Cards for Fiscal Year 2016

OMB's revised Circular A-123, Appendix B, "Improving the Management of Government Charge Card Programs," provides new guidelines in the management and use of Charge Cards. The Government Charge Card Abuse Prevention Act of 2012 strengthens the requirements of the Circular and requires all executive branch agencies to establish and maintain specific safeguards and internal controls for the management of purchase cards. The Act also establishes additional reporting and audit requirements relating to the agency purchase cards. This audit will determine whether MCC's purchase card program is

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[16] 31 U.S.C. 9101-10.

operating efficiently and internal controls are effective to help detect misuse, fraud, waste, or abuse by cardholders and enable the agency to comply with certain laws and regulations.

Monitoring and Reporting on IPERA for Fiscal Year 2016

IPERA and OMB Memorandum M-11-16, "Issuance of Revised Parts I and II to Appendix C of OMB Circular A-123," require federal agencies to provide estimates and reports of improper payments. IPERA requires agencies to review all programs and activities annually and identify those that may be susceptible to improper payments. This audit will determine whether MCC is in compliance with IPERA.

Oversight of Contracted Financial Audits of MCC Program Implementing Entities (Fund Accountability Statement Audits)

MCC compacts require MCAs to perform annual financial audits of funds provided under the compact. These are referred to as fund accountability statement audits and must include a specific audit of MCC-funded programs. OIG's review of the financial audits will establish whether reasonable assurance exists that fund accountability statement audits of MCC-funded programs meet set standards related to the independence of nonfederal auditors, accuracy of accounts, adequacy of internal controls, and compliance with compact terms.

Quality Control Reviews

OIG will conduct quality control reviews of audit firms to establish reasonable assurance that nonfederal auditors are independent, are familiar with compliance auditing requirements of MCC's projects, and have adequately followed applicable generally accepted government auditing standards in determining the allowability of expenditures for MCC–funded activities. The quality control reviews of the independent audit firms will ensure that the working papers support audit report conclusion and are in accordance with generally accepted government auditing standards and OIG guidelines for conducting financial audits.

Review of Independent Audit Firms

The review of independent audit firms is necessary to determine whether firms within the regions of the compacts are qualified to perform financial audits of MCC resources. To do so, OIG will submit questionnaires to the audit firms to evaluate their qualifications. This review will ensure that the firms have the capacity to conduct a financial audit of MCC resources managed by MCAs.

U.S. AFRICAN DEVELOPMENT FOUNDATION

Program Management

Audit of U.S. African Development Foundation's Activities in Benin

USADF has worked with local populations in Benin since 1986. The program in Benin focuses on improving food security among the most marginalized populations by investing in agriculture, livestock, and other livelihood activities. To promote economic development and increase food security, USADF awards approximately 70 percent of its grants in areas where more than half of the population lives in extreme poverty. In addition, USADF assists women's groups, people living with disabilities, people living with HIV/AIDS, and people living in remote areas of the country. Furthermore, at approximately $3.6 million, USADF's grants portfolio in Benin is among the largest in West Africa. This audit will determine whether USADF's program in Benin is improving food security among the most marginalized populations.

Audit of the U.S. African Development Foundation's Compliance With the Federal Information Security Management Act for FY 2016

FISMA provides the framework for securing the federal Government's information technology. FISMA requires each agency to develop, document, and implement an agency-wide information security program for the information and information systems that support the operations and assets of the agency. This audit will determine whether USADF complies with selected FISMA requirements.

Audit of the U.S. African Development Foundation's FY 2016 Financial Statements

GMRA and the Accountability of Tax Dollars Act require annual audits of each agency's financial statements. OMB Bulletin No. 14-02, "Audit Requirements for Federal Financial Statements," as amended, contains the detailed requirements for this audit, which will be conducted in accordance with *Government Auditing Standards* following the methodology outlined in GAO's *Financial Audit Manual* and applying other audit procedures. OIG will prepare a report detailing any findings and recommendations for the improvement of USADF's financial management operations.

INTER-AMERICAN FOUNDATION

Program Management

Audit of the Inter-American Foundation

The IAF is an independent foreign assistance agency that promotes and invests in citizen-led development in Latin America and the Caribbean. The Foundation helps fund innovative, participatory, and sustainable self-help development projects that are proposed and supported by grassroots organizations. It seeks to improve the material circumstances of poor citizens, promote social inclusion and civic participation, and make knowledge generation and management an integral part of their work. In FY 2014, the IAF received an estimated appropriation of $22.5 million for program and program support activities, which was supplemented by funds from the Social Progress Trust Fund, carry-over funds, and donations from external sources. This audit will determine whether IAF grants in selected countries are achieving their main goals.

Audit of the Inter-American Foundation's FY 2016 Financial Statements

GMRA and the Accountability of Tax Dollars Act require annual audits of each agency's financial statements. OMB Bulletin No. 14-02, "Audit Requirements for Federal Financial Statements," contains the detailed requirements for this audit, which will be conducted in accordance with *Government Auditing Standards* following the methodology outlined in GAO's *Financial Audit Manual* and applying other audit procedures. OIG will prepare a report detailing any findings and recommendations for the improvement of IAF's financial management operations.

Audit of the Inter-American Foundation's Compliance With the Federal Information Security Management Act for FY 2016

FISMA provides the framework for securing the federal Government's information technology. FISMA requires each agency to develop, document, and implement an agency-wide information security program for the information and information systems that support the operations and assets of the agency. This audit will determine whether IAF complies with selected FISMA requirements.

OVERSEAS PRIVATE INVESTMENT CORPORATION

The scope of OIG's FY 2016 oversight of OPIC will be determined in part through an interagency agreement signed with the Corporation.[17] Contingent upon that agreement, OIG plans to perform several statutorily mandated audit activities, as well as one to two performance audits.

Audit of OPIC's Reported Job Creation Results

According to its 2013 annual report, OPIC focuses on supporting projects that deliver measurable benefits in their host countries. To help determine the benefits, OPIC's Office of Investment Policy assigns development scores to each proposed project. However, those scores rely on self-reported estimates. This audit will determine whether OPIC is effectively considering and verifying recipient assertions about job creation.

Audit of the Overseas Private Investment Corporation's Compliance With the Federal Information Security Management Act for FY 2016

FISMA provides the framework for securing the federal government's information technology. FISMA requires each agency to develop, document, and implement an agency-wide information security program for the information and information systems that support the operations and assets of the agency. This audit will determine whether OPIC complies with selected FISMA requirements.

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[17] Senate Report 113-195, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2015, directs the OPIC president to implement a FY 2015 agreement with USAID OIG that reflects an inspection/audit plan.

APPENDIX A: COMMON ABBREVIATIONS

COMMON ABBREVIATIONS	
DCAA	Defense Contract Audit Agency
FFP	Food for Peace office/initiative
FISMA	Federal Information Security Management Act
FY	Fiscal year
GMRA	Government Management Reform Act
IAF	Inter-American Foundation
IPA	Independent public accounting
IPERA	Improper Payments Elimination and Recovery Act
IT	Information technology
MCA	Millennium Challenge Accounts
MCC	Millennium Challenge Corporation
NGO	Nongovernmental organization
OIG	Office of Inspector General
OMB	Office of Management and Budget
OPIC	Overseas Private Investment Corporation
PEPFAR	President's Emergency Plan for AIDS Relief
PSC	Personal Services Contract
USADF	United States African Development Foundation
USAID	United States Agency for International Development