



Office of Inspector General



Office of Inspector General

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

Fiscal Year 2011 Coordinated Audit Plan
September 2010

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

CONTENTS

Foreword	1
U.S Agency for International Development	2
U.S. Department of State	5
U.S. Department of Health and Human Services	6
Points of Contact.....	7

FOREWORD

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

We are pleased to present this fiscal year 2011 plan – our third jointly produced and coordinated audit plan – for providing oversight to the programs funded by this significant legislation.

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

/s/

Donald A. Gambatesa
Inspector General
U.S. Agency for International Development

/s/

Harold W. Geisel
Deputy Inspector General
U.S. Department of State

/s/

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

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

The U.S. Agency for International Development (USAID), Office of the Inspector General (OIG), plans to conduct 14 audits in fiscal year (FY) 2011, four of which are ongoing from FY 2010. The cost of conducting and completing this oversight activity in FY 2011 is estimated at \$3.1 million.

- **Audit of USAID/Southern Africa’s Regional HIV/AIDS Program in Lesotho**

Objectives: Determine whether USAID/Southern Africa’s regional HIV/AIDS program in Lesotho is achieving its main goals of mitigating the impact of the epidemic in respective countries and supporting the country’s health system for HIV/AIDS treatment. Determine whether results reported are complete and accurate.

- **Audit of USAID/Southern Africa’s HIV/AIDS Treatment Program** (ongoing from FY 2010)

Objective: Determine whether USAID/Southern Africa’s HIV/AIDS treatment program is increasing access to quality care.

- **Audit of USAID/Namibia’s HIV/AIDS Care Program**

Objectives: Determine whether USAID/Namibia’s HIV/AIDS care program is achieving its main goal of caring for sufferers of HIV and AIDS. Determine whether these results are reported completely and accurately and determine whether previous audit recommendations have been implemented.

- **Audit of USAID/West Africa’s HIV/AIDS Activities in Côte d’Ivoire**

Objective: Determine whether selected implementing partners under USAID/West Africa’s HIV/AIDS program are achieving the goal of increasing prevention of mother-to-child transmission of HIV and antiretroviral therapy services to reduce the HIV prevalence rate in Côte d’Ivoire.

- **Audit of USAID/Vietnam’s Social Marketing Prevention and Supporting Services**

Objective: Determine whether USAID/Vietnam’s Social Marketing Prevention and Supportive Services Vietnam Program is achieving its goals of expanding and strengthening HIV/AIDS prevention, care, and support services to reduce HIV prevalence among the most-at-risk populations in Vietnam.

- **Audit of USAID/Zambia’s Gender-Related HIV/AIDS Activities**

Objective: Determine whether gender-related HIV/AIDS activities are achieving their main goals of helping to create gender equality in HIV/AIDS services, reduce violence and coercion, address men’s norms and behavior, increase women’s legal protection, and increase women’s access to income. Determine whether program results reported by USAID/Zambia for selected gender-related HIV/AIDS activities are complete and accurate.

- **Audit of USAID/Peru’s Health Program Relating to Tuberculosis and HIV Infections**

Objective: Determine whether USAID/Peru’s health program relating to HIV/AIDS and tuberculosis has achieved its primary goals to strengthen the Ministry of Health’s ability to regulate and oversee the health system when management functions have been transferred to regional and local governments.

- **Audit of USAID/Russia’s Tuberculosis Activities**

Objective: Determine whether USAID/Russia’s tuberculosis activities are reducing tuberculosis prevalence, increasing detection, providing quality care and treatment, and reaching targeted beneficiaries.

- **Two Audits of USAID’s Implementation of the President’s Malaria Initiative (Benin and Mozambique)** (Audits in Benin and Mozambique are ongoing from FY 2010)

Objective: Determine whether the President’s Malaria Initiative (PMI) implementation and activities in Benin and Mozambique are achieving their prevention and treatment goals and reporting accurate results.

- **Audit of USAID/Tanzania’s Ongoing Activities Under the President’s Malaria Initiative**

Objectives: Determine whether USAID/Tanzania’s mainland PMI activities are reducing malaria-related deaths. Determine whether earlier successes have been sustained. Determine whether program results are reported completely and accurately.

- **Audit of USAID/Ghana’s Malaria Program**

Objective: Determine whether USAID/Ghana is achieving its PMI goals through the purchase and distribution of insecticide-treated nets, indoor residual spraying campaigns, intermittent preventive treatment in pregnant women, and case management and other monitoring and evaluation plans.

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

Objective: Determine whether controls under malaria prevention and treatment programs for protecting the environment and surrounding community are effective.

- **Audit of USAID/Guinea’s Health Activities** (ongoing from FY 2010)

Objective: Determine whether USAID/Guinea’s health activities are helping to increase access to quality health services.¹

¹ USAID’s health activities in Guinea seek to stem the spread of HIV/AIDS, promote child and maternal health, and improve access to family planning.

U.S. Department of State Office of Inspector General

The U.S. Department of State, Office of Inspector General, plans to conduct two audits and two reviews in FY 2011. The cost of these oversight activities is estimated at \$650,000.

Audit of Department of State's Role in Overseas PEPFAR Construction (ongoing from FY 2010)

Objective: To identify and assess the roles of Department bureaus in overseas PEPFAR construction projects. The audit entails reviewing the oversight of the Bureau of Overseas Buildings Operations in the overseas construction process and identifying efficiencies. Issue areas include the effectiveness and timeliness of agency coordination, determining overseas space needs, ownership transfer, and identifying the overseas PEPFAR construction inventory.

Audit of the Department of State's Global Health and Child Survival Account PEPFAR Funding

Objectives: To determine whether the Department's Office of the U.S. Global AIDS Coordinator has properly accounted for and allocated more than \$5 billion in PEPFAR funds used to strengthen the commitment and capacity of partner governments in the fight against HIV/AIDS. State/OIG also plans to determine the adequacy of accountability and oversight of approximately \$1 billion provided to the Global Fund. The United States is the single largest contributor to the Global Fund.

Review of PEPFAR Coordinator Hiring and Training

Objective: To assess the adequacy of recruitment, selection, and hiring mechanisms as well as training programs for PEPFAR coordinators.

Review of PEPFAR Programs and Oversight in Other PEPFAR Countries

Objective: To assess the adequacy of support and oversight in countries with smaller PEPFAR programs. Although more than 90 percent of total PEPFAR funds are spent on the 31 bilateral partner countries, approximately 50 additional countries receive PEPFAR funding. Funds received by these posts range from about \$50,000 to about \$2 million.

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

The U.S. Department of Health and Human Services (HHS), Office of Inspector General (OIG), plans to conduct two reviews in FY 2011. HHS/OIG did not provide an estimated cost for this work as they do not plan to request reimbursement.

- **Centers for Disease Control and Prevention (CDC) Oversight of PEPFAR Grants** (ongoing from FY 2010)

HHS/OIG plans to review CDC's oversight of grants and cooperative agreements for funds it has awarded under the PEPFAR program. PEPFAR funds support international programs of AIDS prevention, treatment, and care. CDC received PEPFAR funds from both the annual HHS/Labor appropriation and the Foreign Operations appropriation. The review will focus on Global Health and Child Survival (GHCS) funds that HHS received from the State Department under the Foreign Operations appropriation. OMB Circulars A-102 and A-110 provide federal agencies with policies for the administration of grants and other agreements. HHS/OIG will identify and test the controls that CDC used to monitor recipient use of GHCS funds and to evaluate recipient reporting and auditing of financial results. From FY 2004 through FY 2008, CDC received about \$3.4 billion (81 percent) of the \$4.2 billion in GHCS funds received by HHS.

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

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

Points of Contact

**U.S. Agency for International Development
Office of Inspector General
Joseph Farinella, Assistant Inspector General for Audit
202-712-4525
jfarinella@usaid.gov**

**U.S. Department of State
Office of Inspector General
Robert B. Peterson, Assistant Inspector General for Inspections
202-663-0373
petersonr@state.gov**

**U.S. Department of Health and Human Services
Office of Inspector General
Lori Pilcher, Assistant Inspector General for Grants, Internal Activities, and
Information Technology
202-619-1343
Lori.Pilcher@oig.hhs.gov**