



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

Fiscal Year 2010 Coordinated Audit Plan
September 2009

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

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FOREWORD

The *Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008* provides \$48 billion to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria. The act requires the Offices of Inspector General of the U.S. Department of State, 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 of the fiscal years from 2009 through 2013.

We are pleased to present this fiscal year 2010 plan—our second 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 the Offices of Inspector General for the Departments of Commerce, Defense, Labor, and the Peace Corps. We have also shared this plan with the Office of the Global AIDS Coordinator and the U.S. Malaria Coordinator.

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FISCAL YEAR (FY) 2010 PERFORMANCE AUDITS

The U.S. Agency for International Development (USAID), Office of the Inspector General (OIG), plans to conduct 23 audits in FY 2010, 5 of which are ongoing from the prior year. The cost of conducting and completing this oversight activity in FY 2010 is estimated at approximately \$3.3 million.

- **Five Audits of Selected Prevention Activities for Combating HIV/AIDS** (One audit was started in FY 2009. Three audits and the summary report will begin in FY 2010.)

Audits will be conducted in 4 of the 15 countries previously identified by the President's Emergency Plan for AIDS Relief (PEPFAR), with a 5th summary audit report issued by headquarters.

Objective: Determine whether selected USAID prevention activities for combating HIV/AIDS have achieved intended results.

- **Two Audits of USAID's PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV Program** (One audit began in FY 2009 and will be completed in FY 2010. A summary report will begin in FY 2010.)

These audits are part of a series of six that began in FY 2009. One is ongoing in the Dominican Republic. A summary audit report will be issued by headquarters in FY 2010.

Objectives: (1) Examine the impact of PEPFAR activities, such as the storage and distribution of commodities for the prevention of mother-to-child transmission, and (2) Determine whether those activities contributed to meeting their mandated targets.

- **Audit of USAID/Angola's Procurement and Distribution of Commodities under the President's Malaria Initiative.** (Audit began in FY 2009 and will be completed in FY 2010.)

Objective: Determine whether USAID/Angola's procurement and distribution of commodities under the President's Malaria Initiative have achieved their main goals.

- **Audit of Nigeria's Tuberculosis and Malaria Interventions** (Audit began in FY 2009 and will be completed in FY 2010.)

Objective: Determine whether USAID/Nigeria's tuberculosis and malaria interventions have achieved their intended results. (This audit will also assess the interventions' impact.)

- **Audit of USAID/Rwanda's PEPFAR Treatment Activities** (Audit began in FY 2009 and will be completed in FY 2010.)

Objective: Determine whether USAID/Rwanda's PEPFAR treatment activities have achieved their intended results. (This audit will also assess the treatment activities' impact.)

- **Two Audits of USAID HIV/AIDS Treatment Programs**

Objective: Determine whether USAID's HIV/AIDS treatment programs in the Republic of South Africa and Uganda have achieved their main goals.

- **Two Audits of USAID Gender-Specific Activities under PEPFAR**

Objective: Determine whether selected gender-specific activities under USAID's implementation of PEPFAR in South Africa and Zambia have achieved their main goals.

- **Audit of USAID's Mission Staffing Resources Allocated to PEPFAR**

Objective: Determine whether the missions' staffing levels have affected USAID's ability to implement PEPFAR and to achieve the missions' intended goals.

- **Audit of USAID's Environmental Safeguards When Implementing PEPFAR**

This is the first audit in a series of six to be conducted in five PEPFAR focus countries, with a summary report issued by headquarters. The remaining five audits will be conducted in FY 2011.

Objective: Determine whether USAID's PEPFAR programs have been implemented to minimize the detrimental impact of medical wastes on the environment.

- **Survey and Pilot Audit of USAID's Assistance to Orphans and Other Vulnerable Children in Selected PEPFAR Focus Countries**

This is the first audit in a series of five to be conducted in four PEPFAR focus countries, with a summary report issued by headquarters. The remaining four audits will be conducted in FY 2011.

Objective: Determine whether USAID's activities under the Assistance to Orphans and Other Vulnerable Children program have achieved their planned objectives.

- **Audit of USAID/Namibia's Efforts to Address Critical Shortages in Trained HIV/AIDS Health Workers**

Objective: Determine whether USAID/Namibia's investments in training HIV/AIDS health care workers have achieved their intended goals.

- **Audit of USAID/Southern Africa's Regional HIV/AIDS Program in Botswana**

Objective: Determine whether activities under the HIV/AIDS program have achieved their goals in Botswana, where USAID's presence is limited.

- **Audit of USAID/Ghana's HIV/AIDS Program**

Objective: Determine whether USAID/Ghana's HIV/AIDS program has achieved its main goals.

- **Audit of USAID/Benin's Implementation of the President's Malaria Initiative**

Objective: Determine whether USAID/Benin's implementation of the President's Malaria Initiative program has achieved its main goals?

- **Audit of USAID's Management of Commodities for Malaria Prevention and Treatment**

- An audit will be conducted to determine whether USAID's procurement, storage, and distribution of commodities for malaria prevention and treatment contributed to achieving the intended program goals of the President's Malaria Initiative. One USAID mission will be selected from a group of 15 focus countries to undergo the audit.

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

Objective: Determine whether USAID/Russia's tuberculosis activities have achieved their planned objectives.

U.S. Department of State Office of Inspector General

The U.S. Department of State, Office of Inspector General, plans to conduct two inspections and two audits in FY 2010. The cost of these oversight activities is estimated at approximately \$830,000.

FY 2010 INSPECTIONS

- **Inspection of Chief of Mission Oversight and Support of PEPFAR Implementation at U.S. Diplomatic Missions Overseas**

This inspection is designed to be a continuance of the FY 2009 inspection with the same title. That inspection reviewed the Chief of Mission (COM) management of the interagency PEPFAR coordination process and integration of PEPFAR strategic objectives and programs into the Mission Strategic Plan. It also reviewed COM use of National Security Decision Directive-38 authority in light of PEPFAR expansion, rightsizing pressures, and increased burdens imposed on posts' management support platforms and International Cooperative Administrative Support Services service providers. Site visits for that inspection focused mostly on programs in African countries.

Site visits for this inspection will be made to five missions (India, Thailand, Cambodia, Vietnam, and China) to assess conditions in specific PEPFAR posts in Asia and South Asia. In addition, information will be gathered by routine Department OIG inspections to several other posts. Finally, a survey to the field, similar to the one conducted in the FY 2009 inspection, will be administered to obtain further insights into operations and challenges under the COM authority. A single, summary-level report will be produced, with appendices containing post-specific information.

- **Inspection of Department Oversight and Support of PEPFAR Implementation**

This domestic inspection would review the Department's coordination with other implementing agencies, how well the Department's oversight function has adjusted to the evolving PEPFAR program, and how responsive the Department and the Office of the Global AIDS Coordinator are being to prior OIG recommendations. In particular, it would assess the level at which the Department itself is engaged in PEPFAR oversight and implementation.

FY 2010 PERFORMANCE AUDITS

- **Audit of Department's Role in Overseas PEPFAR Construction**

This audit would identify and assess the roles of Department bureaus in overseas PEPFAR construction projects. Specifically, it would review the oversight of the Bureau of Overseas Buildings Operations in the overseas construction process and identify efficiencies. Issue areas would include the effectiveness and timeliness of agency coordination, the determination of overseas space needs, the determination of ownership transfer, as well as the identification of the magnitude of overseas PEPFAR construction inventory.

FY 2010 FINANCIAL AUDITS

- **Consolidated Financial Audit of the GLOBAL HIV/AIDS (GHAI) Account for PEPFAR** – carryover job from FY 2009 (in process).

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

U.S. Department of Health and Human Services, Office of Inspector General, has no HIV/AIDS, tuberculosis, or malaria audits planned for FY 2010 because the Recovery Act and other work have taken priority.

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