



OFFICE OF INSPECTOR GENERAL
U.S. Agency for International Development

USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries

AUDIT REPORT 9-000-21-006-P
May 12, 2021

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MEMORANDUM

DATE: May 12, 2021

TO: USAID Administrator, Samantha Power

FROM: Assistant Inspector General for Audit, Thomas E. Yatsco /s/

SUBJECT: USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries (9-000-21-006-P)

This memorandum transmits the final report on our audit of USAID's initiative against sexual exploitation and abuse (SEA). Our audit objectives were to (1) determine what actions USAID has taken to address SEA, (2) assess USAID's approach for preventing SEA, and (3) assess USAID's approach for responding to allegations of SEA. In finalizing the report, we considered your comments on the draft and included them in their entirety, excluding attachments, in appendix D.

The report contains nine recommendations to improve USAID's controls for preventing and responding to SEA. After reviewing the information you provided in response to the draft report, we consider all resolved but open, pending completion of planned activities. For all nine recommendations, please provide evidence of final action to the Audit Performance and Compliance Division.

We appreciate the assistance you and your staff provided to us during this audit.

CONTENTS

INTRODUCTION.....	1
SUMMARY.....	2
BACKGROUND.....	3
USAID ESTABLISHED A ZERO-TOLERANCE STANCE AND INTRA-AGENCY ALLIANCE, STRENGTHENED POLICIES, AND IDENTIFIED PROCESS IMPROVEMENTS TO ADDRESS SEA	5
USAID DID NOT REQUIRE KEY PRE-AWARD SEA PREVENTION MEASURES ACROSS ALL AWARDS AND LACKED REQUIREMENTS AND GUIDANCE FOR MONITORING TO PREVENT SEA.....	8
USAID Did Not Require Key Pre-Award Measures Designed To Prevent SEA, Resulting in Variances Across Acquisition and Assistance Awards as Well as Humanitarian and Development Assistance.....	8
USAID Did Not Monitor Selected Projects' Efforts To Prevent SEA, Due to Lack of Requirements and Guidance to Help Agency Staff Perform Their Monitoring Duties I	
USAID LACKED CLEARLY DEFINED ROLES AND RESPONSIBILITIES AND A CENTRALIZED TRACKING MECHANISM FOR RESPONDING TO AND MANAGING SEA ALLEGATIONS.....	13
USAID Lacked Clearly Defined Roles and Responsibilities for Responding to and Managing SEA Allegations, and Safeguards To Protect Sensitive Information	13
USAID Lacked a Centralized Tracking Mechanism To Manage SEA Allegations, Limiting Its Ability To Assess Trends, Identify Systemic Issues, and Ensure That Responsive Actions Are Taken	15
CONCLUSION.....	17
RECOMMENDATIONS.....	17
OIG RESPONSE TO AGENCY COMMENTS.....	19
APPENDIX A. SCOPE AND METHODOLOGY	20
APPENDIX B. U.N.'S SEA-RELATED GENERAL OBLIGATIONS FOR ENTITIES IMPLEMENTING FOREIGN AID PROGRAMS.....	23
APPENDIX C. USAID BUSINESS PROCESS REVIEW RECOMMENDATIONS.....	24
APPENDIX D. AGENCY COMMENTS	25
APPENDIX E. MAJOR CONTRIBUTORS TO THIS REPORT	34

INTRODUCTION

Sexual exploitation is defined by the United Nations (U.N.) as “any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes,” while sexual abuse refers to the “actual or threatened physical intrusion of a sexual nature,” either by force or other coercion.¹ According to a report by the U.K. Parliament’s International Development Committee, sexual exploitation and abuse (SEA) has been a longstanding problem in the foreign aid sector given the inherent power disparity between aid workers and beneficiaries.² This disparity is worsened in crisis environments that leave vulnerable people at greater risk. In February 2018, it came to light that Oxfam, an international nonprofit group that focuses on alleviating global poverty, covered up claims of SEA in Haiti in the wake of the January 2010 earthquake. While USAID and its implementers working in the area were not involved in the incidents or cover-up, the Oxfam incident created heightened awareness within USAID and in the broader foreign aid community of the need to ensure that sufficient safeguards are in place to protect beneficiaries.

Following the reporting of the Oxfam scandal, as well as receipt of SEA allegations in USAID programs, USAID’s Office of Inspector General (OIG) identified and alerted USAID to vulnerabilities in the Agency’s ability to receive and respond to allegations of SEA committed by employees of implementers receiving USAID funding. OIG also identified detecting and reporting SEA as a key challenge facing USAID during each of the last three fiscal years—2019, 2020, and 2021.³ Protecting beneficiaries from SEA is a high priority for both the Agency and OIG.

We conducted this audit to (1) determine what actions USAID has taken to address SEA, (2) assess USAID’s approach for preventing SEA, and (3) assess USAID’s approach for responding to allegations of SEA. The audit scope included USAID actions taken between February 2018 and June 2020. For the purposes of this audit, *addressing* SEA includes USAID’s efforts to both prevent and respond to SEA; *prevention* includes actions taken by USAID and implementers to protect beneficiaries from SEA; and *response* includes actions taken by USAID and implementers after an allegation of SEA is reported.

To conduct our work, we interviewed USAID officials with key responsibilities to prevent SEA and respond to allegations of SEA, including USAID staff responsible for managing projects. We assessed Agency policies and procedures to determine if they were designed and implemented to mitigate SEA-related risks. We examined information stored in SEA trackers used across the Agency to determine how information was shared and whether it was reported to OIG in accordance with Agency policy. We analyzed USAID’s response to a judgmental sample of 11 out of 109 SEA

¹ United Nations Secretariat, “Secretary-General’s Bulletin: Special Measures for Protection from Sexual Exploitation and Sexual Abuse,” October 9, 2003.

² U.K. Parliament House of Commons, International Development Committee, “Sexual Exploitation and Abuse in the Aid Sector,” Eighth Report of Session 2017–19, July 31, 2018.

³ USAID OIG’s “Top Management Challenges” reports for fiscal years 2019, 2020, and 2021.

allegations recorded across the Agency between February 2018 and March 2020 to determine the extent to which USAID's pre-award requirements were applied and staff took action in response to the allegations. We conducted our work in accordance with generally accepted government auditing standards. Appendix A provides more detail on our scope and methodology.

SUMMARY

Since the Oxfam scandal came to light in February 2018, USAID has taken steps to increase its focus on addressing SEA in Agency culture, policy, and processes. Executive leadership formally communicated a zero-tolerance stance for sexual misconduct along with expected behavior for Agency staff and implementers. In coordination with other donors and organizations, USAID signed on to multiple international commitments aimed at protecting aid beneficiaries from SEA. Additionally, USAID established an intra-Agency alliance to help achieve the Agency's goal to prevent and address SEA and coordinate the implementation of SEA-related efforts. USAID also made policy changes to strengthen SEA prevention among implementers and protect those who receive USAID's assistance. In its SEA protection policy, USAID highlighted the importance of treating allegations seriously and pursuing appropriate actions to resolve SEA-related issues. USAID also conducted an internal business process review in which it identified needed improvements to its processes for responding to and tracking SEA allegations. USAID anticipates completing actions to address the review recommendations by December 2021.

We identified gaps in USAID's approach for preventing SEA in Agency award and monitoring processes. Specifically, USAID did not require key pre-award SEA prevention measures across all awards and lacked requirements and guidance for monitoring to prevent SEA. USAID had established some measures to prevent SEA—including pre-award requirements for implementer codes of conduct and related implementation plans. However, the Agency did not require these key measures across all awards. This led to variances across award types (acquisition and assistance) and response types (humanitarian and ongoing development assistance). For example, while implementers of USAID humanitarian assistance awards were required to develop implementation plans or risk assessments specific to SEA, no such requirement existed for subimplementers. Further, while USAID plans to expand its pre-award measures—including assessing implementers' internal controls for protecting beneficiaries—this had not yet occurred. Additionally, USAID did not monitor selected projects' efforts to prevent SEA, and as of June 2020, the Agency lacked requirements and guidance to staff for doing so.

We also identified gaps in USAID's approaches for responding to and managing SEA allegations. USAID's process for responding to SEA allegations lacked the necessary details—including clearly defined roles and responsibilities—to guide how implementers should report allegations and how USAID should track and manage them. For example, while implementers were required to report misconduct to agreement and contracting officers and mission directors, USAID's operational requirements did not define when to report, what information to provide, or what actions to take in response to SEA

allegations. In addition, USAID lacked a centralized tracking mechanism for SEA allegations, which impacted its ability to manage its response. Multiple USAID offices tracked some SEA cases—the former Office of U.S. Foreign Disaster Assistance (OFDA) and Office of Food for Peace (FFP), and the Compliance Division in the Office of Management Policy, Budget, and Performance—using Microsoft Excel-based trackers.⁴ However, none of these offices had a comprehensive view of all SEA allegations received by the Agency, and the individual units did not link their tracking tools or otherwise systemically share allegations. This has limited the Agency’s ability to assess trends, identify systemic issues across missions or implementers, and take responsive or preventive actions as necessary.

We made nine recommendations to improve the Agency’s controls to prevent and respond to SEA of beneficiaries. USAID agreed with seven of our recommendations and partially agreed with two of our recommendations.

BACKGROUND

According to a report by the U.K. Parliament, SEA by aid workers has been a longstanding problem in the aid sector; however, due to under-reporting, the exact scale of the problem is unknown.⁵

USAID has received SEA allegations under both acquisition and assistance awards, and across development and humanitarian assistance activities,⁶ with alleged perpetrators including staff from both implementers and subimplementers of USAID programs. Based on our review of Agency mechanisms used to track SEA allegations, between February 2018 and March 2020, 109 SEA allegations were recorded across the Agency. Overall, at least 60 of these were related to humanitarian assistance awards, while at least 10 were related to nonhumanitarian assistance awards; insufficient information was provided to determine the type of awards for the other 39 allegations. At least 10 of the 109 allegations occurred in subimplementer awards. None of the 109 allegations involved USAID employees.

In 2003, the United Nations released a bulletin laying out special measures for protection from SEA applicable to all its programs (see appendix B for these measures). Subsequently, in 2005, Congress passed legislation requiring recipients of U.S. humanitarian assistance funds to have a code of conduct protecting beneficiaries from SEA.⁷ According to this law, to the extent practicable, these codes of conduct must be

⁴ On June 5, 2020, USAID’s Bureau for Humanitarian Assistance became operational, merging the functions of OFDA and FFP.

⁵ U.K. Parliament House of Commons, International Development Committee, “Sexual Exploitation and Abuse in the Aid Sector,” Eighth Report of Session 2017–19, July 31, 2018.

⁶ *Humanitarian assistance* refers to food, water, shelter, emergency healthcare, and other life-saving aid USAID provides to people who are affected by disasters or other emergencies. *Development assistance* refers to support USAID provides to partner countries to build their ability to address their own economic, environmental, social, and political challenges.

⁷ Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief, 2005, Pub. L. No. 109-13 § 2110 (codified at 22 U.S.C. § 2370b). While the requirement to adopt a Humanitarian Assistance Code of Conduct did not apply to FFP Title II funding for food aid, FFP

consistent with the U.N. standards in order to guide implementer staff behavior and enhance the protection and care of foreign assistance beneficiaries. According to Agency officials, to respond to this new law, USAID began requiring implementers to have codes of conduct for humanitarian assistance as early as 2006. USAID began to prioritize Agency-wide protections for beneficiaries in 2018, when the Oxfam Haiti incident created heightened awareness within USAID and in the broader foreign aid sector of the need to ensure that sufficient safeguards were in place.

In March 2020, USAID finalized its policy on beneficiary protection from SEA—referred to in this document as the SEA protection policy.⁸ The SEA protection policy states that all USAID employees are responsible for preventing, reporting, and responding to SEA. Through our analysis of the SEA protection policy, the audit team identified various USAID units with key roles and responsibilities in implementing the policy (see table I).

Table I. USAID Units With Key SEA-Related Roles and Responsibilities

USAID Units and Positions	Roles and Responsibilities
Administrator's Action Alliance for Preventing Sexual Misconduct (AAPSM) ^a	<ul style="list-style-type: none"> • Leading the implementation of the SEA protection policy. • Providing cross-bureau/independent office guidance and internal oversight for monitoring the policy. • Building the capacity of USAID staff and implementers.
Office of Management Policy, Budget, and Performance's Compliance Division (Compliance Division)	<ul style="list-style-type: none"> • Making recommendations for administrative actions including suspension and debarment of perpetrators of SEA, which can be individuals and/or implementers. • Assessing implementer internal controls to prevent, detect, and respond to allegations of SEA.
Office of Management's Office of Acquisition and Assistance	<ul style="list-style-type: none"> • Ensuring that applicable SEA provisions are included in awards. • Ensuring that pre-award risk assessments include assessing internal controls for preventing SEA. • Ensuring that agreement and contracting officers consult with various USAID units to direct implementers to consider appropriate measures in response to instances of SEA.
Regional and Pillar Bureaus	<ul style="list-style-type: none"> • Providing technical guidance and support related to the SEA protection policy, including by liaising with missions and bureaus. • Ensuring the incorporation of SEA protection in training programs offered by bureaus. • Ensuring that all bureau-funded programming, solicitations, contracts, and grants reflect SEA protection. • Providing appropriate oversight to ensure that all implementers comply with the SEA protection policy's requirements.
Missions, Regional Missions, and Country Offices	<ul style="list-style-type: none"> • Holding implementers accountable for SEA protection. • Gathering feedback from beneficiaries. • Assisting with investigations and audits conducted by OIG. • Ensuring accountability of staff overseas for implementing the SEA protection policy.

voluntarily made the decision to extend the requirement to its Title II funding to ensure consistency with International Disaster and Famine Assistance-funded awards.

⁸ USAID, "Policy on Protection From Sexual Exploitation and Abuse," March 2020.

USAID Units and Positions	Roles and Responsibilities
General Counsel and Resident Legal Officers	<ul style="list-style-type: none"> • Providing legal counsel and advice to USAID staff on a broad range of matters related to SEA.

^a AAPSM is an initiative housed within the Office of the Administrator.

Note: As an independent office, OIG exercises its statutory authority to conduct independent and objective audits and investigations of USAID programming, including those related to allegations of SEA.

Source: USAID's SEA protection policy.

USAID ESTABLISHED A ZERO-TOLERANCE STANCE AND INTRA-AGENCY ALLIANCE, STRENGTHENED POLICIES, AND IDENTIFIED PROCESS IMPROVEMENTS TO ADDRESS SEA

Since the Oxfam scandal came to light in 2018, USAID has taken steps to increase its focus on addressing SEA. Specifically, the Agency has established and reinforced its zero-tolerance stance on SEA; created an intra-Agency alliance focused on sexual misconduct, including SEA; strengthened policy; and identified needed improvements to its processes for tracking SEA allegations. These actions taken have demonstrated the Agency's commitment to protect beneficiaries from SEA:

- *Promoting a zero-tolerance stance.* USAID executive leadership took steps to ensure support for SEA efforts and has reinforced the Agency's zero-tolerance stance on SEA. Federal internal control standards emphasize the importance of management's commitment to integrity and ethical values—the “tone at the top”—through directives, attitudes, and behaviors, as well as the need for control activities to help achieve organizational objectives and respond to risk.⁹ Consistent with these standards, in February 2018—a week after the media reported the Oxfam SEA scandal—the USAID Administrator issued a notice to all Agency staff that stated USAID's zero tolerance for sexual misconduct by Agency staff and implementers. Following the Administrator's notice, USAID continued to clarify its definition of zero tolerance. The SEA protection policy states that “USAID has zero tolerance for inaction on allegations of SEA, which means USAID staff must treat every allegation seriously and pursue appropriate action with the implementer involved to resolve it.”

According to USAID, the Administrator consulted with implementers and mission directors worldwide on the subject to reinforce the Agency's zero-tolerance stance in March 2018. The Agency reported that mission directors subsequently consulted with more than 1,700 implementer representatives, including nongovernmental organizations (NGOs), contractors, and public international organizations in approximately 100 countries to further reinforce the Administrator's message. During the period under review (February 2018 - June 2020), USAID executive

⁹ GAO's “Standards for Internal Control in the Federal Government” (GAO-14-704G), September 10, 2014, Principle 1- Demonstrate Commitment to Integrity and Ethical Values.

leadership continued to communicate its stance on SEA along with expected behavior for both Agency staff and implementers. The Agency also engaged with other donors and organizations to prevent SEA, endorsing multiple international commitments.¹⁰

- *Forming an Intra-Agency alliance.* In March 2018, USAID established the Administrator's Action Alliance for Preventing Sexual Misconduct (AAPSM) to lead its SEA prevention and response efforts. AAPSM had two goals: (1) to prevent and address SEA of beneficiaries in USAID programs and (2) to prevent and address workplace sexual misconduct, including sexual harassment at USAID.¹¹ AAPSM, historically chaired by the USAID Deputy Administrator, was still active as of March 2021. The Deputy Administrator has the authority to approve the implementation of USAID's SEA prevention and response measures. The alliance included multiple senior USAID leaders overseeing the initiative's goals. Starting in May 2018, AAPSM's overall work was initially coordinated by a single full-time staff member. Two additional staff joined AAPSM in December 2019 and July 2020, respectively.

AAPSM was charged with advising Agency leadership on long-term cultural and organizational change to achieve USAID's goal to prevent and address SEA and coordinating the implementation of SEA-related efforts. Created largely as a team of volunteers, it relied on the support of staff from operating units across the Agency, with approximately 170 staff volunteering to support its efforts in 2019. AAPSM had working groups organized by goals, along with subworking groups. The working groups had chairs and co-chairs, who were often senior-level USAID staff with interest in volunteering their time to support AAPSM's goals. AAPSM developed and conducted in-person trainings for Agency staff on protecting beneficiaries from SEA as part of broader training content centered around promoting respectful, inclusive, and safe environments at USAID. These trainings took place in the Dominican Republic, Democratic Republic of the Congo, and Washington, DC. AAPSM also held a webinar for staff on the Agency's SEA protection policy. USAID integrated similar training content into its new employee orientation.

- *Strengthening policy.* USAID made policy changes to strengthen SEA prevention among implementers. In June 2018, as a stopgap measure until more rigorous policy and award requirements could be developed, enacted, and enforced, USAID issued policy, Acquisition and Assistance Policy Directive 18-03, which extended the applicability of regulatory text from USAID's Acquisition Regulations (AIDAR) clause 752.7013, Contractor-Mission Relations, requiring the addition of a revised clause into all contracts. This clause defined expectations of behavior for implementer staff and instituted SEA reporting requirements. This clause was initially effective for two years but was further extended in June 2020; it is now set to expire in May 2022.

¹⁰ These commitments include (1) the Organisation for Economic Cooperation and Development's Development Assistance Committee recommendations on ending sexual exploitation, abuse, and harassment; (2) the G7 Development Ministers' "Whistler Declaration on Protection from Sexual Exploitation and Abuse in International Assistance," and (3) the "Tidewater Joint Statement on Combating Sexual Exploitation and Abuse in the Development and Humanitarian Sectors." According to Agency officials, USAID was also involved in drafting and negotiating these commitments.

¹¹ This audit focuses on the first goal.

USAID also updated standard provisions in grants and cooperative agreements with NGOs that required (1) implementers' employee behavior to be consistent with SEA protection standards adopted by the United Nations and (2) implementers to consult or coordinate with both the relevant agreement or contracting officer and the mission director regarding instances of employee misconduct.

In March 2020, USAID released its first policy on protection from SEA. The SEA protection policy is applicable to all USAID bureaus, independent offices, and missions and staff in all hiring categories and highlights the importance of treating allegations seriously and pursuing appropriate actions to resolve SEA-related issues. Further, it was intended to reflect the Agency's long-term vision to protect and uphold the dignity of all people and to align with USAID core values and international commitments to prevent and address the sexual exploitation and abuse of those who receive USAID's assistance.

- *Reviewing processes for SEA response.* While USAID was developing its SEA protection policy, the Agency conducted a comprehensive business process review to “analyze and make recommendations to improve the efficiency, effectiveness, and consistency of the Agency’s response to allegations of SEA.” This review—completed in May 2020 by USAID’s Bureau for Management, Office of Management Policy, Budget, and Performance—identified three issues and included nine recommendations for USAID to improve its response effort. The three issues identified through the business process review were:
 - *Insufficient organizational capacity for internal coordination.* The review found that USAID lacked the organizational capacity necessary to execute its zero-tolerance policy and lacked an institutional owner to ensure consistent and coordinated responses to SEA allegations.
 - *Lack of a technological solution for case-management coordination and information sharing.* The review found that USAID did not have a corporate platform to manage the SEA allegations it receives, impeding its ability to assess trends, identify systemic issues across missions or implementers, and take responsive or preventive actions as necessary.
 - *Limitations and delays in Agency action against bad actors.* The review found that USAID action was often delayed or limited due to problems with the timeliness, quality, and consistency of the information required to justify any action. The range of administrative actions possible at the award level was also unclear.

USAID leadership accepted the recommendations of the business process review and the Agency anticipates that all planned actions will be completed by December 2021. Appendix C contains a summary of the review recommendations.

USAID DID NOT REQUIRE KEY PRE-AWARD SEA PREVENTION MEASURES ACROSS ALL AWARDS AND LACKED REQUIREMENTS AND GUIDANCE FOR MONITORING TO PREVENT SEA

While USAID has taken positive steps to address SEA, some gaps in how the Agency prevents SEA remain. USAID put into place some pre-award measures—including requirements for implementer codes of conduct and related implementation plans—designed to prevent SEA. However, the Agency did not require these key measures across all awards. Further, while USAID plans to expand its pre-award risk assessments—to include requiring staff to assess implementers’ internal controls to protect beneficiaries—this had not yet occurred. In addition, USAID did not monitor selected projects’ efforts to prevent SEA, and as of June 2020, the Agency lacked requirements and guidance for doing so. The SEA protection policy identifies actions the Agency will take to address these issues going forward. While those actions had not yet been completed, as of June 2020, many were underway.

USAID Did Not Require Key Pre-Award Measures Designed To Prevent SEA, Resulting in Variances Across Acquisition and Assistance Awards as Well as Humanitarian and Development Assistance

To reduce the risk of SEA occurring, some USAID offices put into place requirements for implementer codes of conduct and related implementation plans or risk assessments prior to making an award. However, variances in implementing these measures across award types (acquisition and assistance awards) and response types (humanitarian assistance and ongoing development assistance) present opportunities for USAID to standardize protection measures to further reduce the risk of SEA occurring and better align to Federal internal control standards for risk management.¹²

In 2005, Congress passed legislation designed to protect beneficiaries of humanitarian assistance operations from SEA by requiring “codes of conduct, to the maximum extent practicable, to be consistent with the six core principles” of the U.N.’s Inter-Agency Standing Committee Task Force on Protection from Sexual Exploitation and Abuse in Humanitarian Crises (see appendix B). To comply with the legislation, USAID reported establishing pre-award requirements for most humanitarian assistance awards as early as 2006.

In June 2018, USAID revised standard provisions and issued a directive requiring implementer staff at NGOs and contractors to conduct themselves in a manner

¹² GAO’s “Standards for Internal Control in the Federal Government,” Principle 7 - Identify, Analyze, and Respond to Risks and Principle 10 - Design Control Activities emphasize the need for agencies to identify, analyze, and respond to risks related to achieving the defined objectives. This includes having appropriate control activities in place to help management address identified risk responses in the entity’s internal control system.

consistent with the U.N. standards. However, different criteria related to the adoption and implementation of codes of conduct resulted in varied implementation across Agency offices and award types, with some having more robust SEA prevention measures than others (see figure 1). Overall, awards under the Agency's offices that were responsible for managing humanitarian assistance—OFDA and FFP—had the most stringent pre-award requirements for protecting beneficiaries from SEA and subimplementers had fewer requirements than implementers.

Figure 1. Overview of Variations in USAID Pre-Award SEA Prevention Measures

A checkmark indicates a pre-award requirement, and an X indicates no pre-award requirement.

Pre-Award Requirement	Humanitarian Assistance Awards		Other Awards ^a	
	OFDA	FFP	Acquisition	Assistance
For implementers				
Implementer required to have code of conduct that is consistent with the U.N. standards	✓	✓	✗	✓
Implementer required to submit code of conduct to USAID	✓	✗	✗	✗
Implementer required to have implementation plan/risk assessment for SEA protections	✓	✓	✗	✗
USAID reviews implementation plan/risk assessment for SEA protections	✓	✓	✗	✗
For subimplementers				
Subimplementer required to have code of conduct that is consistent with the U.N. standards	✓	✓	✗	✓
Subimplementer required to submit code of conduct to implementer	✗	✗	✗	✗
Subimplementer required to have implementation plan/risk assessment for SEA protections	✗	✗	✗	✗
Implementer reviews implementation plan/risk assessment of subimplementer SEA protections	✗	✗ ^b	✗	✗

^a Other awards include USAID's nonhumanitarian assistance activities. Acquisition awards—which include contracts, task orders, and blanket purchase agreements—are used to obtain specific goods and services. Assistance awards, such as grants and cooperative agreements, transfer funds or other valuables from USAID to another party for implementing programs that further U.S. foreign assistance objectives described in the Foreign Assistance Act and other laws.

^b FFP required implementers to describe how they will monitor SEA protections of subimplementers and manage potential cases. However, FFP did not require subimplementers to conduct a risk assessment for SEA.

Source: OIG analysis of USAID policy and guidance documentation.

As summarized in figure I, while USAID has taken some notable actions, we still noted the following weaknesses, which present opportunities for USAID to standardize requirements for pre-award measures across all awards to reduce the risk of SEA occurring:

- *Humanitarian assistance.* OFDA required both implementers and subimplementers to have a code of conduct that was consistent with U.N. standards. OFDA also reviewed implementers' submitted codes of conduct and implementation plans to ensure that requirements defined in OFDA's guidelines were met. Although OFDA required implementers to ensure that subimplementers had a code of conduct consistent with the U.N. standards, it did not require subimplementers to submit their codes of conduct to implementers for verification.

FFP also required both implementers and subimplementers to have a code of conduct that was consistent with U.N. standards. Further, FFP's February 2019 guidance to prospective implementers seeking emergency food assistance awards required prospective implementers to submit a risk assessment that presented potential protection risks, including SEA. However, FFP did not require implementers to submit their codes of conduct to FFP to ensure compliance with the requirement. FFP guidance for applicants in 2019 also did not specify that implementers must ensure that subimplementers adopt a code of conduct or establish internal controls to protect beneficiaries from SEA. USAID Automated Directives System (ADS) guidance issued in June 2018 for all grants and cooperative agreements to NGOs required subimplementers to have a code of conduct for their employees that is consistent with U.N. standards;¹³ however, FFP's guidance, issued in February 2019, did not specify this requirement either directly or by referencing the relevant ADS. The inconsistency between USAID's ADS guidance and FFP's guidance for applicants increased the risk of confusion for staff and implementers about which requirements apply.¹⁴

- *Other awards implemented by regional and pillar bureaus, missions, and country offices.* For acquisition awards, USAID required implementers to behave in a manner consistent with U.N. standards. However, implementers of acquisition awards were not required to establish a code of conduct for their employees that was consistent with the U.N. standards. USAID guidance did not specify whether subimplementers under acquisition awards must adopt a code of conduct or establish internal controls to protect beneficiaries from SEA. USAID also did not update the related ADS series to clarify the requirements for the prevention of SEA for acquisition awards for Agency staff, as it did for assistance awards.¹⁵

For assistance awards, USAID required implementers and subimplementers to have a code of conduct that was consistent with U.N. standards. OFDA had required

¹³ ADS 303.3.33, "Prevention of Sexual Exploitation and Abuse."

¹⁴ This risk was addressed by USAID in September 2020, with the issuance of the new Bureau for Humanitarian Assistance's Emergency Application Guidelines, which included guidelines related to a code of conduct and protection from SEA.

¹⁵ ADS 302, "USAID Direct Contracting."

reviews of implementers' codes of conduct since October 2012.¹⁶ However, aside from OFDA and FFP, neither implementers nor subimplementers were required to provide details on how they would implement SEA protection measures for assistance awards.

To expand existing SEA prevention measures, the SEA protection policy states that the Agency will require its staff to assess implementers' internal controls designed to protect beneficiaries. Specifically, as part of their pre-award risk assessments for assistance awards, USAID will require Agency agreement and contracting officers—the Agency officials with ultimate responsibility for award performance and compliance with terms—to ensure that pre-award risk assessments include reviews of prospective implementers' internal controls related to the prevention, detection, and response to instances of SEA. At the time of our audit, given the newness of the SEA protection policy, USAID had yet to disseminate guidance to prospective implementers on information they must provide to USAID pursuant to the new pre-award risk assessment requirement. The Agency had also not disseminated guidance to USAID staff who are responsible for conducting pre-award risk assessments to include clarifying roles and responsibilities for this activity.

The lack of standardized SEA prevention requirements across award types increases the risk of confusion among implementers that may be implementing multiple types of USAID awards with varying requirements. Additionally, the absence of an across-the-board requirement for implementers to establish codes of conduct and accompanying implementation plans for all USAID awards increases the risk of implementer and subimplementer staff not behaving in accordance with these critical standards to protect beneficiaries from SEA.

USAID Did Not Monitor Selected Projects' Efforts To Prevent SEA, Due to Lack of Requirements and Guidance to Help Agency Staff Perform Their Monitoring Duties

We selected four projects with SEA allegations to identify how selected operating units within USAID monitored implementers' efforts to prevent SEA and assess the Agency's monitoring requirements across award and response types.¹⁷ For all four projects, we reviewed Agency documents—including trip reports, meeting notes, and program updates—and found that there was no evidence of USAID staff monitoring implementers' efforts to protect beneficiaries from SEA. Followup interviews with USAID staff responsible for managing the projects corroborated the lack of engagement

¹⁶ USAID's issuance of the September 2020 Bureau for Humanitarian Assistance's Emergency Application Guidelines extended this requirement to other assistance awards as well.

¹⁷ The reviewed awards were made to NGOs and included allegations in one mission-managed development assistance award, one FFP development assistance award, and two OFDA humanitarian assistance awards. The selection of these awards was based on the number of SEA allegations per implementers and per awards, as well as the inclusion of both humanitarian assistance and development assistance awards. Because this was a judgmental sample, our findings cannot be used to make inferences about other USAID awards.

with implementers on SEA prevention measures, including the period during which the SEA allegations under these projects were made.

This lack of monitoring primarily stemmed from the Agency's absence of requirements and guidance designed to enable staff to continuously monitor the design and effectiveness of implementers' SEA prevention measures in alignment with Federal internal control standards.¹⁸ While the Agency began putting SEA monitoring requirements in place in 2019, this and other planned safeguards for preventing SEA were slow to roll out.

Starting in November 2019, OFDA and FFP—the Agency's offices responsible for managing humanitarian assistance efforts at the time—issued policy and guidance documents that included some information related to SEA monitoring activities. OFDA's Protection Team—whose responsibilities include reviewing award proposals, developing guidelines, and providing field support—was also responsible for advising OFDA staff on monitoring measures to prevent SEA. However, these office-wide efforts stopped short of requiring specific monitoring activities and providing details on how to monitor implementers' SEA prevention measures. For example, OFDA's "Monitoring, Evaluation, Accountability & Learning" policy (issued in November 2019) included SEA-related questions that OFDA staff could ask implementers during monitoring efforts, but OFDA did not make this a requirement. Additionally, OFDA and FFP's "Documenting, Reporting, and Responding to Incidents of Sexual Exploitation and Abuse (SEA) in USAID-funded programs" guidance document (issued in May 2020) required staff to "document, report, and respond to incidents of SEA" impacting USAID beneficiaries but did not detail what staff were expected to do in terms of monitoring implementers' SEA prevention measures.

USAID's SEA protection policy highlights the importance of monitoring to protect beneficiaries from SEA and hold implementers accountable to standards for preventing, reporting, and responding to SEA. The policy further noted plans to create and provide guidelines, reference materials, and in-depth training and support for staff that monitor its programs. However, the Agency had not yet issued this guidance to staff as of June 2020, when our audit fieldwork was completed. While USAID's March 2020 SEA protection policy was still relatively new and understandably contained many elements that had not yet been implemented during the period we audited, as of June 2020, USAID lacked a finalized work plan detailing when, how, or with what resources these efforts would be rolled out. A work plan would help the Agency ensure that momentum is sustained and efforts are followed through in a timely manner. Further, USAID's efforts to define SEA monitoring requirements was spearheaded by the AAPSM which, despite support from Agency leadership, was still a largely volunteer group with minimal full-time staff and was dependent on other operating units to carry out actions and efforts. Without monitoring of implementers' SEA prevention efforts, USAID lacks

¹⁸ According to Federal internal control standards (Principle 16 - Perform Monitoring Activities), management should conduct activities to monitor internal control systems. This includes performing ongoing monitoring of the design and operating effectiveness of the internal control system.

assurance that these efforts are operating effectively and protecting the very beneficiaries the Agency seeks to help through its programs.

USAID LACKED CLEARLY DEFINED ROLES AND RESPONSIBILITIES AND A CENTRALIZED TRACKING MECHANISM FOR RESPONDING TO AND MANAGING SEA ALLEGATIONS

USAID's process for responding to SEA allegations lacked the necessary details—including clearly defined roles and responsibilities—to guide how implementers should report allegations and how USAID should track and manage them. In addition, USAID did not have Agency-wide measures in place to safeguard sensitive information associated with SEA allegations and lacked a centralized tracking mechanism for SEA allegations, which impacted its ability to manage its response.

USAID Lacked Clearly Defined Roles and Responsibilities for Responding to and Managing SEA Allegations, and Safeguards To Protect Sensitive Information

The Agency's process for responding to and managing SEA allegations did not fully align to Federal internal control standards which state that management should (1) clearly define responsibilities, (2) assign key controls, (3) delegate authority as needed to achieve objectives, and (4) establish reporting lines so that units can communicate the quality information necessary for each unit to fulfill its overall responsibilities.¹⁹ USAID policies related to SEA allegation response included some information on roles and responsibilities. Specifically, the policies required implementers to engage with the relevant agreement or contracting officer and mission director regarding instances of employee misconduct, including SEA.

However, the policies on responding to SEA allegations lacked clarity. For example, Agency language laying out SEA response requirements for NGOs implementing assistance awards varied by type of NGO; if the conduct of staff was determined to be contrary to the U.N. standards, U.S. NGOs were required to "consult" with the relevant agreement officer and mission director, while non-U.S. NGOs were required to "coordinate" with those officials. Contractors implementing acquisition awards were also required to "consult" with the USAID contracting officer and relevant mission director on these matters. Further, USAID's operational policy for Agency staff stated that implementers were required to "report" employee misconduct to the USAID agreement officer and mission director. However, there was no guidance clearly defining what each term—consult, coordinate, or report—meant and what, if any, differences existed between them. In addition, USAID's requirements for implementers did not define when to report, what information to provide, or what actions to take in response to SEA allegations. This unclear language and lack of detail increases the risk that

¹⁹ GAO's "Standards for Internal Control in the Federal Government," Principle 3 – Establish Structure, Responsibility, and Authority.

implementers may not fully understand their responsibilities or report allegations to USAID in a timely and transparent manner.

Implementers did not respond to SEA allegations as required in the projects we reviewed. For two of the four projects—both OFDA humanitarian assistance awards—implementers did not consult with mission directors regarding employee misconduct in accordance with USAID requirements.²⁰ One of the two projects had five SEA allegations, each reported to the agreement officer, but the implementer did not inform the mission director of four of them and USAID staff did not take action to correct the issue and report these allegations to the mission director. This issue was also identified in the other project; in this case, the mission director was not informed of the four SEA allegations reported for the project. Mission directors have a key role in promoting accountability for sexual misconduct with USAID's workforce and programs. They are responsible for promoting a mission culture that focuses on protecting human dignity. When USAID staff and implementers do not inform mission directors of SEA allegations, Mission Directors cannot fulfill their responsibilities.

USAID's SEA protection policy states that the Agency takes a survivor-centered approach when responding to allegations of SEA and adheres to principles of strict due process. According to the policy, the Agency's survivor-centered approach includes "prioritizing the safety and wellbeing" of those reporting the allegation and entities involved, as well as taking steps designed to ensure the privacy of the survivor. It also includes ensuring that staff have the needed expertise to address allegations. While the Agency defines what a survivor-centered approach is in its SEA protection policy, no guidance on how to implement this requirement had been provided to Agency staff or implementers. Further, no guidance had been provided on how to balance the survivor's interests with the Agency's need to take action to prevent specific perpetrators from working on USAID awards.

Further, there were no defined roles and responsibilities for reviewing implementers' handling of SEA allegations, and the Agency lacked a way to ensure that all offices that may need to respond to an allegation were informed. For example, some USAID staff we interviewed said that once an allegation was reported to OIG, they perceived themselves as no longer responsible for managing the Agency's response to the allegation. Specifically, for the four projects reviewed, three of the four agreement or contracting officer's representatives stated that no further administrative action was taken by the Agency after reporting an allegation to OIG.²¹ The Agency's business process review similarly reported the widespread misconception among USAID staff that once a report was sent to OIG, the Agency had completed its obligations and OIG would handle the issue from that point on. This increased the risk of the Agency not using its power and authorities to independently pursue administrative actions against implementers or perpetrators.

²⁰ ADS 303maa M14, "Regulations Governing Employees."

²¹ Agreement and contracting officer's representatives are designated by the relevant agreement and contracting officer to assist in monitoring and administering acquisition and assistance awards.

USAID predominately relied on email to manage its ad hoc response to SEA allegations and did not have Agency-wide measures in place to safeguard sensitive information associated with SEA allegations—increasing the risk that response information shared via email may not be handled with the appropriate safeguards. The Agency’s SEA protection policy states that USAID will implement specialized data-privacy measures to safeguard the identity of the individuals or entities involved and restrict the information shared on allegations. However, the policy did not detail how these measures would be implemented or clarify what offices or individuals would have access to allegation information or when they would be involved. Taking steps to add this detail and additional clarity would help USAID adhere to Federal standards for internal control, which emphasize the importance of designing control activities to ensure appropriate access to information, including ensuring confidentiality and integrity of that information.²²

While USAID has begun setting policy for handling allegations, these efforts were in the early stages at the time of our audit. The lack of clear guidance on safeguarding SEA allegations may result in sensitive data being shared beyond those with the appropriate need-to-know status, compromising the safety of the survivor and those reporting the allegation.

USAID Lacked a Centralized Tracking Mechanism To Manage SEA Allegations, Limiting Its Ability To Assess Trends, Identify Systemic Issues, and Ensure That Responsive Actions Are Taken

USAID did not have an Agency-wide tracking mechanism documenting the status of, and actions taken on, all SEA allegations across the Agency. This contrasts with Federal internal control standards that emphasize the need for quality information that is appropriately shared within an organization.²³

Based on interviews and our review of USAID’s business process review, we determined that multiple USAID offices—OFDA, FFP, and the Compliance Division—tracked SEA cases using Microsoft Excel-based trackers. However, the Agency did not have a single, comprehensive view of all SEA allegations recorded across the Agency between February 2018 and March 2020. Further, the individual units did not link their tracking tools or otherwise systemically share allegation information. For instance, OFDA did not begin tracking allegations of SEA until August 2019, 18 months after USAID issued a zero-tolerance stance for sexual misconduct. Consequently, the OFDA tracker included only 27 of the 60 known OFDA allegations recorded across USAID. FFP also started tracking SEA allegations in August 2019; however, its centralized tracker did not include all SEA allegations reported on FFP awards between February

²² As defined in GAO’s “Standards for Internal Control in the Federal Government,” Principle 10 – Design Control Activities, states the importance of controlling access to data and ensuring safeguards are in place to ensure the accurate and appropriate documentation of information.

²³ GAO’s “Standards for Internal Control in the Federal Government,” Principle 13 – Use Quality Information, Principle 14 – Communicate Internally, and Principle 15 – Communicate Externally, stress the importance of obtaining the data from reliable sources, processing that data into reliable information, and communicating it internally and externally as needed to achieve objectives.

2018 and March 2020. Some SEA allegations were omitted, and others were either not related to the office or to SEA. The Compliance Division received allegations from different sources within the Agency and OIG, but only tracked the eight cases of sexual misconduct that it had accepted for consideration of administrative action.

USAID's trackers varied in purpose and information captured and reported to OIG. We documented the purpose and characteristics of each tracker and compared allegations between OIG's tracker and the OFDA, FFP, and Compliance Division trackers to determine if USAID reported known allegations to OIG as required by Agency policy. Based on our review of SEA allegations and information stored by USAID in each of the trackers, we determined that as of March 2020, while the trackers were incomplete, OIG was aware of all but one of the SEA allegations recorded in the trackers.²⁴ However, we noted instances where the reporting to OIG was delayed as well as variances in each tracker's purpose, resulting in gaps in the information being tracked. Issues we identified in each of the reviewed trackers are summarized in table 2.

Table 2. USAID Tracking of SEA Allegations

USAID Unit	When Tracking Allegations Started	Issues Identified Through OIG Analysis
OFDA	August 2019	<p>The tracker included a portion—27 of 60—of the known OFDA allegations reported to USAID during the period of February 2018 - March 2020.^a The other 33 allegations were missing because OFDA did not include any allegations received prior to when it began tracking SEA allegations at an office-wide level in August 2019.</p> <p>OFDA did not immediately report allegations of SEA to OIG as required. OIG found three allegations that were reported to OIG 10 or more days after being received by OFDA, with one allegation being reported 130 days after OFDA received the allegation.</p>
FFP	August 2019	<p>FFP had a centralized tracker that included SEA allegations; however, the tracker did not include any case narratives describing the allegations and did not include all SEA allegations related to FFP awards. Specifically, the tracker erroneously included two OFDA allegations and one non-SEA allegation and omitted three allegations related to relevant FFP awards. Out of the seven allegations recorded related to FFP awards as of March 2020, one allegation was reported to OIG 14 days after being reported to FFP.</p>
Compliance Division	February 2018	<p>The tracker did not include all Agency SEA allegations that had been shared with the Compliance Division. Instead, it tracked only those that were accepted for consideration of administrative action.</p>

^a Based on our analysis of SEA allegations recorded across USAID as of March 2020.

Source: OIG analysis of USAID information.

²⁴ The one allegation that OIG was not aware of was reported by OFDA to an unmonitored OIG email account.

The Agency's SEA protection policy acknowledges the need for an Agency-wide tracking system to support the effective management of the Agency's response to SEA allegations, tracking the point at which USAID receives a report to the resolution of the case. However, the policy does not detail how USAID would implement this type of tracking system. In the absence of a centralized system to effectively track SEA allegations and responses at an Agency-wide level, USAID is not able to quantify the number of SEA allegations received or cases resolved, thereby potentially limiting its ability to (1) understand the nature or severity of the issue and USAID's performance addressing it; (2) assess trends and systemic issues across offices, missions, and implementers, including information on which types of awards, locations, and implementers are at highest risk for SEA cases; and (3) share accurate response details with stakeholders on a need-to-know basis. The business process review conducted by USAID similarly found that the lack of an Agency-wide platform to manage SEA allegations impedes its ability to assess trends, identify systemic issues across missions or implementers, and take responsive or preventive actions as necessary.

While USAID has begun tracking some allegations and setting the related policy, these efforts were in the early stages of implementation at the time of our audit. As the Agency continues developing and implementing its policy and procedures for tracking SEA allegations over the long term, developing an interim solution to address immediate needs is critical to ensuring the proper handling of SEA allegations received since USAID announced its zero-tolerance stance in February 2018 and allegations that may emerge in the months ahead.

CONCLUSION

Since the launch of its zero-tolerance stance for sexual misconduct in February 2018, USAID has increased its focus on advancing its goal of preventing and addressing SEA. USAID's SEA protection policy was an important step forward to hold its staff and implementers accountable for SEA. However, as of June 2020, key actions needed to both prevent SEA from occurring and respond to allegations had not yet been implemented. As USAID continues to work toward strengthening its SEA prevention and response measures, continued diligence is critically important. Specifically, the Agency should take additional steps to establish standard pre-award measures and monitoring requirements for preventing SEA; clarify the roles and responsibilities of Agency staff; and develop and implement a process for responding to SEA allegations, including a centralized tracking mechanism. These steps will better position the Agency to advance its survivor-centered approach to SEA and have greater assurance that its staff and implementers are protecting the beneficiaries they aim to help.

RECOMMENDATIONS

We recommend that the USAID Administrator take the following actions:

- I. Issue a work plan to implement pre-award protection and monitoring measures outlined in the Agency's "Policy on Protection From Sexual Exploitation and Abuse."

2. Standardize acquisition and assistance award requirements to include (a) codes of conduct specific to sexual exploitation and abuse for all implementers and (b) requirements for implementers to review and certify that subimplementers establish sexual exploitation and abuse-related internal controls and codes of conduct.
3. Issue guidance to Agency staff on roles and responsibilities for assessing implementers' internal controls designed to protect beneficiaries from sexual exploitation and abuse when conducting pre-award risk assessments.
4. Issue guidance to implementers on information they must provide to USAID pursuant to the new pre-award risk assessment requirement that includes measures to protect beneficiaries from sexual exploitation and abuse.
5. Establish requirements and issue guidance for Agency staff to perform ongoing monitoring of the design and operating effectiveness of implementers' sexual exploitation and abuse prevention efforts.
6. Issue guidance to implementers detailing what is expected of them in response to sexual exploitation and abuse allegations, including defining when to report, to whom to report, what information to provide, what actions to take in response to sexual exploitation and abuse allegations, and how to respond using a survivor-centered approach.
7. Develop and implement an Agency-wide process, including clear delegation of roles and responsibilities, for responding to allegations of sexual exploitation and abuse. This process should specify to whom within USAID allegations must be communicated and define responsibilities for reviewing implementers' handling of allegations, while establishing safeguards to protect sensitive information and adhering to a survivor-centered approach.
8. Coordinate with relevant USAID offices to develop and implement a long-term Agency-wide centralized tracking mechanism to support the Agency's management of allegations of sexual exploitation and abuse.
9. As the Agency develops a long-term mechanism, implement an interim reporting process and centralized tracker for sexual exploitation and abuse allegations. An office or position should be identified to manage the centralized tracker, which should include, at a minimum, all allegations received by USAID from February 2018 forward in order to enable the Agency to determine the universe of allegations and the status of each.

OIG RESPONSE TO AGENCY COMMENTS

We provided our draft report to USAID on February 22, 2021. On March 23, 2021, we received the Agency's response, which is included as appendix D of this report; the Agency provided revised target completion dates on April 22, 2021. USAID also provided technical comments with its response, which we considered and incorporated into the final report, as appropriate.

The report included nine recommendations. The agency agreed with seven recommendations (recommendations 1, 3, 5, 6, 7, 8, and 9) and partially agreed with two recommendations (recommendations 2 and 4). For recommendations 2 and 4, we acknowledge that the Agency's planned efforts will require external engagement beyond its control. Further, for recommendation 8, we acknowledge that development and implementation of an Agency-wide centralized tracking system will require substantial time. For all nine recommendations, we consider that USAID's action plan meets the intent of the recommendations and acknowledge management decisions. We consider all nine recommendations resolved but open, pending completion of planned activities.

APPENDIX A. SCOPE AND METHODOLOGY

We conducted our work from July 2019 through February 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted this audit to (1) determine what actions USAID has taken to address SEA, (2) assess USAID's approach for preventing SEA, and (3) assess USAID's approach for responding to allegations of SEA.

The audit scope included USAID actions taken between February 2018 and June 2020. This period was selected because USAID started to prioritize its efforts to protect beneficiaries from SEA in February 2018 following media reports of the Oxfam scandal, and several of the changes USAID was instituting were long-term cultural and organizational changes. We considered USAID status updates through the end of June 2020, when the audit team concluded fieldwork.

We conducted fieldwork at USAID headquarters in Washington, DC, and in Colombia. In Washington, DC, we interviewed officials from AAPSM, the Compliance Division, Office of Acquisition and Assistance, Office of the General Counsel, FFP, OFDA, and other USAID staff responsible for preventing and responding to SEA and managing awards. We also consulted with the USAID OIG Offices of General Counsel and Investigations to understand OIG's role and processes related to SEA.

We conducted a site visit to Colombia to gain understanding of USAID and implementer efforts to protect beneficiaries from SEA and identify risk factors significant to the audit objectives. Colombia was judgmentally selected based on several criteria, including the audit team's ability to access humanitarian assistance project sites and meet with both implementer staff and beneficiaries, the presence of both humanitarian and development assistance activities in the country, limited language barriers, and the existence of at least one allegation of sexual misconduct related to a USAID project. The results from the site visit were used to gain an understanding of USAID and implementer efforts to protect beneficiaries from SEA and identify risk factors significant to the audit objectives, but the results cannot be used to make inferences about all USAID missions. We conducted interviews with USAID/Colombia and implementer staff and award beneficiaries.

In planning and performing the audit, we assessed and gained an understanding of internal controls that were significant to the audit objectives. Specifically, we designed and conducted procedures related to internal control principles 1-10 and 12-17 under the five components of internal control as defined by the U.S. Government Accountability Office (GAO).²⁵ We used these internal control components and

²⁵ GAO, "Standards for Internal Control in the Federal Government," September 2014. The 16 internal control principles are: Principle 1 – Demonstrating Commitment To Integrity and Ethical Values; Principle

principles to determine whether the Agency's SEA protection policy, procedures, and control activities could manage risks related to USAID's efforts to address SEA and determine whether USAID assigned and communicated staff responsibilities to fulfill key related roles.

To answer the three audit objectives, we assessed USAID's policies and procedures to determine if they were designed and implemented to mitigate risks significant to the Agency's objectives to prevent and respond to SEA. This included an examination of USAID staff roles and responsibilities, training requirements, expectations for raising beneficiary awareness, and responsibilities for monitoring implementers' efforts to protect beneficiaries from SEA. It also included an examination of USAID's reporting, review, and response processes for SEA allegations.

To answer the second audit objective, we compared USAID's pre-award and monitoring requirements related to SEA across award types (acquisition and assistance) and response types (humanitarian and nonhumanitarian assistance) to identify the extent to which the Agency implemented SEA prevention measures.

To answer the third audit objective, we analyzed the Agency's response to allegations for a judgmental sample of 4 awards which had 11 of 109 SEA allegations recorded across the OIG and Agency trackers between February 2018 and March 2020. To select the four awards, we reviewed the SEA allegation trackers used by OFDA and OIG and considered the number of SEA allegations per implementer and award, as well as the inclusion of both humanitarian assistance and development assistance awards. Because this was not a generalizable sample, our findings cannot be used to make inferences about other USAID awards.

In our analysis of the four awards, we reviewed all documentation of USAID staff monitoring of the awards—53 documents, including trip reports, meeting notes, and program updates—to determine if there was any mention or reference to SEA. We also interviewed USAID staff responsible for receiving these allegations or for the daily management of these awards to understand their monitoring of implementers' SEA protection efforts. Further, we analyzed documentation, which included implementer disclosures and internal USAID correspondence detailing how USAID responded to the 11 allegations. We also engaged with mission directors and interviewed staff responsible for receiving these allegations and managing the awards to understand the actions they took.

We also documented the purpose and characteristics of the SEA trackers used across the Agency. We reviewed the information stored by USAID in the trackers and how

2 - Exercising Oversight Responsibility; Principle 3 - Establishing Structure, Responsibility, and Authority; Principle 4 - Demonstrating Commitment To Competence; Principle 5 - Enforcing Accountability; Principle 6 - Defining Objectives and Risk Tolerances; Principle 7 - Identifying, Analyzing, and Responding To Risks; Principle 8 - Assessing Fraud Risks; Principle 9 - Identifying, Analyzing, and Responding To Change; Principle 10 - Designing Control Activities; Principle 12 Implementing Control Activities; Principle 13 - Using Quality Information; Principle 14 - Communicating Internally; Principle 15 - Communicating Externally; Principle 16 - Performing Monitoring Activities; and Principle 17 - Evaluating Issues and Remediating Deficiencies

this information was shared across the Agency. We also compared allegations between OIG's tracker and the OFDA, FFP, and Compliance Division trackers to determine if USAID reported known allegations to OIG. We consolidated the allegations included in the OIG, OFDA, and FFP trackers and calculated a total of 109 allegations recorded across the Agency between February 2018 and March 2020.²⁶

We reviewed U.S. law related to USAID's protection of beneficiaries from SEA, USAID's policies and procedures for protecting beneficiaries from SEA, and USAID's risk profile for SEA and Agency internal and external communications on its SEA efforts.

We performed a desk review of key standards and initiatives, including best practices, to protect beneficiaries from SEA and SEA-related media reports. In addition, we interviewed one subject matter expert on SEA in the international aid sector to understand the historical nature of the problem, challenges, and best practices to protect beneficiaries from SEA.

We did not depend on the reliability or validity of Agency data to answer the audit objectives. We used data consolidated from trackers of SEA allegations to determine that allegations were received from a variety of award types and response types across the Agency. However, we make no judgment as to the accuracy of the data in these trackers, which are maintained by several USAID offices.

²⁶ The 109 allegations included 108 allegations recorded in OIG's SEA tracker and internal management system between February 2018 and March 2020. In total, 27 of the 109 allegations were also recorded in OFDA's tracker between January 2019 and March 2020. However, one of the OFDA allegations was reported to an unmonitored OIG email account. Therefore, that allegation was not recorded by OIG but was included in the total allegations recorded across the Agency.

APPENDIX B. U.N.'S SEA-RELATED GENERAL OBLIGATIONS FOR ENTITIES IMPLEMENTING FOREIGN AID PROGRAMS

Excerpted from United Nations Secretary-General's 2003 Bulletin, "Special Measures for Protection from Sexual Exploitation and Abuse" (ST/SGB/2003/13), October 9, 2003.²⁷

In order to further protect the most vulnerable populations, especially women and children, the following specific standards which reiterate existing general obligations under the United Nations Staff Regulations and Rules, are promulgated:

- (a) Sexual exploitation and sexual abuse constitute acts of serious misconduct and are therefore grounds for disciplinary measures, including summary dismissal.
- (b) Sexual activity with children (persons under the age of 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief in the age of a child is not a defense.
- (c) Exchange of money, employment, goods or services for sex, including sexual favors or other forms of humiliating, degrading or exploitative behavior, is prohibited. This includes any exchange of assistance that is due to beneficiaries of assistance.
- (d) Sexual relationships between United Nations staff and beneficiaries of assistance, since they are based on inherently unequal power dynamics, undermine the credibility and integrity of the work of the United Nations and are strongly discouraged.
- (e) Where a United Nations staff member develops concerns or suspicions regarding sexual exploitation or sexual abuse by a fellow worker, whether in the same agency or not and whether or not within the United Nations system, he or she must report such concerns via established reporting mechanisms.
- (f) United Nations staff are obliged to create and maintain an environment that prevents sexual exploitation and sexual abuse. Managers at all levels have a particular responsibility to support and develop systems that maintain this environment.

²⁷ The 2003 UN Secretary General's Bulletin on SEA incorporated six core principles from the Inter-Agency Standing Committee's (IASC's) principles adopted in 2002. In 2019, the IASC updated its six core principles relating to sexual exploitation and abuse.

APPENDIX C. USAID BUSINESS PROCESS REVIEW RECOMMENDATIONS

The following is a summary of recommendations stemming from USAID's business process review of its response to SEA allegations. This review was conducted by the Agency's Office of Management, Policy, Budget, and Performance and completed in May 2020. USAID leadership accepted all nine recommendations and anticipates completing actions to address the recommendations by December 2021. The review recommended that USAID do the following:

1. Establish a single operating unit responsible for case management, guidance, and training.
2. Consolidate all SEA, including counter-trafficking in persons and child safeguarding, into a comprehensive safeguarding policy, process, and award provisions.
3. Develop a comprehensive operating policy with clear standards, roles, and responsibilities.
4. In coordination with OIG, procure a dedicated case management system.
5. Establish a plan for accepting investigative materials directly from implementers for consideration of administrative action.
6. Provide information to implementers about the requisite evidentiary thresholds for suspension and debarment.
7. Disseminate methods and best practices regarding preventing the rehiring of perpetrators of SEA in the development community.
8. Offer guidance for agreement and contracting officers about appropriate actions to take in response to substantiated SEA allegations.
9. Pursue a memorandum of understanding with OIG to establish guidelines and processes for coordination and information sharing.

APPENDIX D. AGENCY COMMENTS

MEMORANDUM



TO: Emily Gardiner, Global and Strategic Audits Division and Latin American and Caribbean Regional Office

FROM: Ann Marie Yastishock, Chief Advisor to the Acting Administrator 

DATE: March 23, 2021

SUBJECT: Management Comments to Respond to the Draft Audit Report Produced by the Office of Inspector General (OIG) titled, *USAID Should Implement Additional Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries* (9-000-21-00X-P) (Task No. 99100419)

The U.S. Agency for International Development (USAID) would like to thank the Office of Inspector General (OIG) for the opportunity to provide comments on the subject draft report. The Agency partially agrees with the recommendations, herein provides plans for implementing them, and reports on significant progress already made.

USAID is committed to ensuring that its policies, business processes, accountability mechanisms, and capacity building advance a more consistent and survivor-centered approach to preventing and addressing incidents of sexual exploitation and abuse between aid workers and beneficiaries in its programs. Overall, USAID found the audit recommendations to be consistent with the findings of the earlier business process review (BPR) that the Bureau of Management conducted between 2019-2020. The Agency agrees that it has made significant progress in this area but also concurs that there is more work to be done.

As noted, USAID leadership had already agreed with the BPR recommendations, and USAID is undertaking a number of actions to address those areas. For example, in December 2020, USAID released its first-ever Partner Toolkit related to safeguarding in its programs. The Partner Toolkit covers three specific safeguarding areas - sexual exploitation and abuse (SEA), child safeguarding, and trafficking in persons - and includes various tools and resources for partners to draw on in both their prevention and response efforts. USAID is developing additional resources for the Partner Toolkit that will be released later in 2021, including enhanced reporting guidance, case studies, and guidance on SEA risk assessment and mitigation. Another example is USAID's efforts to introduce new joint SEA and child safeguarding award requirements for its partners. As the report notes, this process began with initial "stop-gap" efforts in 2018 to clarify code

of conduct requirements. Since then, USAID has been taking steps to advance more comprehensive changes to its award requirements, including with principles articulated in the Protection from Sexual Exploitation and Abuse Policy released in March 2020. That policy articulates a common approach to harmonize award requirements across funding mechanisms, including acquisition and assistance awards, and in our multilateral agreements. Regarding the latter, language was jointly negotiated among donors by USAID and formally proposed to the United Nations (UN) by fifteen donors in May 2020. Negotiations are currently underway with the UN and will form the basis for a new requirement for all awards to public international organizations (PIOs). Taken together, these new award requirements will variously mandate and simplify partner reporting, clarify expectations around internal controls and employment screening measures, and ensure that partners take appropriate action in response to SEA and child safeguarding allegations. In the case of acquisition and assistance awards, the requirements will also require a safeguarding compliance plan related to SEA risk analysis and mitigation.

In terms of training and guidance for its own staff, USAID is finalizing enhanced Protection from Sexual Exploitation and Abuse (PSEA) training, which will continue to be delivered through the Agency's Respectful, Inclusive, and Safe Environments (RISE) learning and engagement platform. In addition, USAID is developing a set of comprehensive standard operating procedures (SOPs), which will eventually be incorporated into a standalone Automated Directives System (ADS) chapter on safeguarding, for USAID staff to follow in relation to any allegations of SEA. The SOPs, and eventual ADS chapter, will build on existing reporting guidance, clarify staff roles and responsibilities, and link directly into the piloting and eventual full-scale launch of a new interim solution for tracking and responding to SEA allegations. The interim solution is already in development and will serve as a temporary measure until the Agency can procure a full-service intake management system. The SOPs, interim solution, and eventual ADS chapter, will also be complemented by USAID's efforts, in line with the BPR recommendations, to establish a memorandum of understanding (MOU) with the Office of Inspector General, which will outline clear roles and responsibilities, as well as protocols for information sharing across the two entities. Finally, efforts to develop and implement a full-service intake management system are also already underway, with a target completion date of 2022 or 2023.

USAID also continues to build learning and knowledge related to preventing SEA. In November 2020, USAID, in cooperation with the Netherlands Ministry of Foreign Affairs, launched an Employment Accountability Community of Practice (CoP). The CoP gathers USAID staff, donors, partners, academics, and other key stakeholders on a monthly basis to explore best practices, lessons learned, and additional actions that can be taken to enhance accountability around hiring and references practices across the aid sector. The CoP will culminate in a virtual workshop in May 2021 that will produce a roadmap for employment accountability, which will serve as an additional resource to USAID staff, partners, and the aid sector at large.

Finally, since 2018, USAID has utilized multiple administrative tools, including suspension and debarment and award-specific measures, to respond to allegations of

SEA. For example, USAID's Suspending and Debaring Official has issued requests for information, show cause notices, suspensions, proposed debarments, debarments, and an administrative agreement. This oversight is not limited to organizations; USAID also has used its system for suspension and debarment to hold individual perpetrators to account and prevent their recirculation in the aid sector. USAID is committed to ensuring that our partners and aid workers are held to account when SEA does occur in USAID-funded programs and activities.

In addition, USAID continues working closely with the Office of Inspector General (OIG) Investigations and General Counsel teams to ensure close coordination, given the OIG's critical role in both receiving, responding to, and referring SEA allegations related to USAID programs. In addition to the aforementioned efforts to develop an MOU between USAID and the OIG related to information sharing, USAID and the OIG also hold monthly check-in meetings to discuss various issues related to SEA. USAID and the OIG both actively participate in a joint donor working group on best practices related to SEA investigations and the OIG's General Counsel is an active participant in the USAID-Netherlands Community of Practice.

Again, USAID expresses its thanks to the OIG for its comprehensive report and looks forward to continuing to implement measures to strengthen and enhance its SEA safeguarding efforts. Doing so recognizes the critical importance of first, doing no harm, and secondly, elevating the protection of human dignity in USAID's programs around the world.

**COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT
(USAID) ON THE REPORT RELEASED BY THE USAID OFFICE OF THE
INSPECTOR GENERAL (OIG) TITLED, *USAID Should Implement Additional
Controls To Prevent and Respond To Sexual Exploitation and Abuse of Beneficiaries*
(9-000-21-00X-P) (Task No. 99100419)**

Please find below the management comments from the U.S. Agency for International Development (USAID) on the draft report produced by the Office of the USAID Inspector General (OIG), which contains nine (9) recommendations for USAID:

Recommendation 1: Issue a work plan to implement pre-award protection and monitoring measures outlined in the Agency’s “Policy on Protection From Sexual Exploitation and Abuse.”

- **Management Comments:** USAID agrees with this recommendation and already has a tracker in place to manage the Business Process Review (BPR) recommendations, along with other PSEA actions identified in the PSEA policy. The tracker identifies key recommendations/actions and indicates how these will be fulfilled, along with appropriate timelines. This tracker will be updated to include the OIG recommendations and related actions and expanded to include additional detail in order to fulfill this recommendation.
- **Target Completion Date:** The tracker will be updated and provided to the OIG no later than April 30, 2021.

Recommendation 2: Standardize acquisition and assistance award requirements to include (a) codes of conduct specific to sexual exploitation and abuse for all implementers and (b) requirements for implementers to review and certify that sub-implementers establish sexual exploitation and abuse-related internal controls and codes of conduct.

- **Management Comments:** USAID partially agrees with this recommendation. The OIG report notes that USAID introduced initial “stop-gap” efforts in 2018 to clarify code of conduct requirements in its awards, including a requirement for partners to consult with the Mission Director and cognizant Contracting or Agreement Officer in the event of an employee code of conduct violation. Since then, USAID has been taking steps to advance more comprehensive changes to its award requirements in line with principles articulated in the Protection from Sexual Exploitation and Abuse Policy released in March 2020. The Agency is already in the process of developing new award requirements for acquisition and assistance partners, including private sector contractors and NGOs, related to sexual exploitation and abuse and child safeguarding that include a code of conduct requirement, among other things. In addition, the Agency is currently negotiating new requirements for public international organization (PIO) partners that stem from a joint-donor effort to harmonize such requirements in multilateral

agreements. Given the different processes for introducing new requirements for acquisition and assistance awards, these processes are proceeding on parallel tracks. A mandatory assistance policy and a new grant provision will be incorporated into Automated Directives System (ADS) 303 and are well underway. For all contracts, USAID intends to propose a government-wide Federal Acquisition Regulation (FAR) clause. However, this is a lengthy process, much of which is outside of the Agency's control, and requires that the proposal first be accepted by the FAR Council. Typically, once a proposal is accepted, these cases can take from one-to-two years to complete. Regarding the second part of the recommendation, related to requiring partners to review and certify that sub-implementers establish sexual exploitation and abuse-related internal controls and codes of conduct, the Agency may instead require the recipient/contractor to flow down the requirements for the internal controls and code of conduct to all subrecipients/subcontractors. Requiring contractors to certify that "sub-implementers" established such policies is overly burdensome, unnecessary and at least for some categories of "sub-implementers" impossible due to the existing government-wide requirements. For contracts this would be overly burdensome and unnecessary: the FAR already allows agencies to monitor contractor compliance and take actions when non-compliance is identified. For assistance, 2 CFR 200 limits USAID review of subawards, where purchases made by recipients are not monitored or reported to the U.S. Government. In addition, certifications are limited for both acquisition and assistance. 2 CFR 200 states that an agency may apply more restrictive requirements to a class only when approved by OMB, or required by Federal statutes or regulations. For acquisition, 41 U.S.C. 1304 (and FAR 1.107), indicate that a new requirement for a certification by a contractor or offeror may not be included unless the certification requirement is specifically imposed by statute or written justification for such certification is provided to the Administrator for Federal Procurement Policy by the Federal Acquisition Regulatory Council, and the Administrator approves in writing the inclusion of such certification requirement. Achieving this will require a multi-step process due to varying requirements for imposing new requirements across acquisition and assistance awards. Implementing such requirements will also necessitate rulemaking, which as noted above, can be a lengthy and unpredictable process. USAID firmly believes that even in the absence of a specific certification requirement for sub-implementers, USAID will still be able to exercise effective oversight of its awards through the requirements it will place upon the prime implementer.

- **Target Completion Date:** The PSEA assistance policy and standard provision package will be finalized for ADS clearance and issuance no later than June 30, 2021, contingent on the determination that no Paperwork Reduction Act requirements apply. USAID intends to solicit interagency support for a Federal Acquisition Regulation (FAR) business case to implement a government-wide PSEA policy/contract clause to the FAR Council no later than September 30, 2021. Once the support is secured, the agency will submit the FAR business case to the FAR Council. If no support for a government-wide policy/contract clause

is obtained, the Agency may pursue rulemaking to incorporate the clause and related policy requirements into the Agency for International Development Acquisition Regulations (AIDAR).

Recommendation 3: Issue guidance to Agency staff on roles and responsibilities for assessing implementers' internal controls designed to protect beneficiaries from sexual exploitation and abuse when conducting pre-award risk assessments.

- **Management Comments:** USAID agrees with this recommendation. The aforementioned PSEA SOPs, and eventual ADS safeguarding chapter, will provide general guidance for USAID staff in terms of receiving and responding to allegations of SEA. USAID will also develop additional guidance for specific backstops (e.g. acquisition and assistance staff, Resident Legal Officers, Mission Directors) that will identify responsibilities related to prevention, monitoring, and response specific to those backstops. Once new PSEA award requirements are in effect for all acquisition and assistance awards, USAID will revise that guidance to include information related to the new acquisition and assistance partner safeguarding compliance plans (see below for further information), which will detail partner risk analysis and mitigation measures related to sexual exploitation and abuse.
- **Target Completion Date:** The initial SOPs will be ready for final clearance and issuance no later than June 30, 2021, to accompany the release of the new assistance policy and standard provision. Additional, backstop-specific guidance will follow, and will be ready for final clearance and issuance no later than September 30, 2021. The initial SOPs will include information for staff related to the new safeguarding compliance plan requirement. USAID anticipates that the SOPs, and eventual ADS chapter, will continue to evolve as the Agency incorporates additional best practices and learning, as new requirements for acquisition awards are finalized, and to account for the eventual launch of the full-service intake management system. While a full draft of the ADS chapter will be ready by June 30, 2021, final approval of the chapter will be subject to a proscribed Agency review and clearance process, which can vary in length.

Recommendation 4: Issue guidance to implementers on information they must provide to USAID pursuant to the new pre-award risk assessment requirement that includes measures to protect beneficiaries from sexual exploitation and abuse.

- **Management Comments:** USAID partially agrees with this recommendation. As noted in the response under "Recommendation 2," USAID is pursuing requirements for its acquisition and assistance awards related to SEA that will impose a new requirement for private sector and NGO partners to maintain a safeguarding compliance plan detailing risk analysis and mitigation measures related to program implementation (essentially, the compliance plan will serve the purpose of risk assessment). USAID would impose the compliance plan requirement as a post-award requirement, similar to that of the Combating

Trafficking in Persons (C-TIP) policy. The contractor would be required to maintain a compliance plan during the performance of the contract that is appropriate to the size and complexity of the contract; and to the nature and scope of the activities. As also noted above, the timeline for implementing new award requirements for acquisition and assistance awards varies across the two categories. Once new requirements for acquisition and assistance awards are finalized (based on timelines outlined above), USAID will issue guidance to partners related to the safeguarding compliance plan. As also noted above, USAID intends to include additional resources related to SEA risk analysis and mitigation in future iterations of the Partner Toolkit.

- **Target Completion Date:** The PSEA assistance policy and standard provision package will be finalized for the ADS clearance and issuance process no later than June 30, 2021, contingent on the determination that no Paperwork Reduction Act requirements apply. Additional guidance will be issued on a rolling basis to accompany new award requirements. In the case of assistance awards, this guidance will be issued no later than September 30, 2021. In the case of acquisition awards, issuance will depend on when the new award requirements go into effect. Related updates to the Partner Toolkit will also be ready for final clearance and issuance no later than September 30, 2021.

Recommendation 5: Establish requirements and issue guidance for Agency staff to perform ongoing monitoring of the design and operating effectiveness of implementers' sexual exploitation and abuse prevention efforts.

- **Management Comments:** USAID agrees with this recommendation. USAID will integrate guidance on monitoring for SEA in its SOPs, backstop-specific guidance, and will include additional information on SEA monitoring in its Partner Toolkit as well.
- **Target Completion Date:** These SOPs will be ready for final clearance and issuance by June 30, 2021, in line with what has already been indicated above. The backstop-specific and Partner Toolkit updates will be ready for final clearance and issuance no later than September 30, 2021.

Recommendation 6: Issue guidance to implementers detailing what is expected of them in response to sexual exploitation and abuse allegations, including defining when to report, to whom to report, what information to provide, actions to take in response to sexual exploitation and abuse allegations, and how to respond using a survivor-centered approach.

- **Management Comments:** USAID agrees with this recommendation. As noted above, the Partner Toolkit already includes information related to these topics. As also previously noted, the PSEA assistance policy and standard provision package will be finalized for the ADS clearance and issuance process no later than June 30, 2021, contingent on the determination that no Paperwork Reduction Act

requirements apply, and will include additional reporting guidance for assistance. Similar guidance will be included in the government-wide FAR policy and clause for acquisition.

- **Target Completion Date:** This will be ready for final clearance and issuance no later than June 30, 2021.

Recommendation 7: Develop and implement an Agency-wide process, including clear delegation of roles and responsibilities, for responding to allegations of sexual exploitation and abuse. This process should specify to whom within USAID allegations must be communicated and define responsibilities for reviewing implementers' handling of allegations, while establishing safeguards to protect sensitive information and adhering to a survivor-centered approach.

- **Management Comments:** USAID agrees with this recommendation. As noted above, the interim SOPs, which are already in development, will include information related to these topics, including clarifying roles and responsibilities for USAID staff, appropriate reporting channels and protocols, safeguards related to privacy and confidentiality, and elements of a survivor-centered approach. The SOPs will be codified further in the full ADS safeguarding chapter. In addition, the PSEA assistance policy and standard provision package, which will be integrated into ADS 303, will be finalized for the clearance and issuance process no later than June 30, 2021, contingent on the determination that no Paperwork Reduction Act requirements apply. Similar guidance will be included in the government-wide FAR policy and clause for acquisition.
- **Target Completion Date:** The interim SOPs will be ready for final clearance and issuance by June 30, 2021. While a full draft of the ADS chapter will also be ready for review and clearance by June 30, 2021, final approval of the chapter will be subject to a proscribed Agency review and clearance process, which can vary in length.

Recommendation 8: Coordinate with relevant USAID offices to develop and implement a long-term Agency-wide centralized tracking mechanism to support the Agency's management of allegations of sexual exploitation and abuse.

- **Management Comments:** USAID agrees with this recommendation. The BPR noted a similar need for a centralized tracking mechanism. USAID is already developing plans to pilot a new interim solution for tracking and responding to SEA allegations, which will be accompanied by the aforementioned SOPs. The interim solution will serve as a temporary measure until the Agency can procure a full-service intake management system. Efforts to develop and implement a full-service intake management system are already underway, but unlikely to be in place until 2022 or 2023. More importantly, USAID recognizes that managing such a system, as well as providing enhanced support to staff and partners around PSEA, requires additional staffing support. To that end, the Agency has proposed

enhanced safeguarding functions and resources to sit within the Bureau for Management's Compliance Division. The functions and resources were notified to Congress in late 2020 as part of a proposed reorganization of the bureau. Congress has placed a hold on the proposed reorganization and USAID continues to work with its Congressional oversight committees to address their questions and concerns about the proposal.

- **Target Completion Date:** As indicated above, the interim solution will be fully operational no later than December 31, 2021. Timing for the procurement of the full-service intake management system will depend on other factors outside of the control of key PSEA stakeholders but is currently anticipated for some time in 2022-2023. Implementation of additional safeguarding functions and resources within the Bureau for Management's Compliance Division are contingent on Congressional approval and the Operating Expense Operating Year Budget process.

Recommendation 9: As the Agency develops a long-term mechanism, implement an interim reporting process and centralized tracker for sexual exploitation and abuse allegations. An office or position should be identified to manage the centralized tracker, which should include, at a minimum, all allegations received by USAID from February 2018 forward in order to enable the Agency to determine the universe of allegations and the status of each.

- **Management Comments:** USAID agrees with this recommendation and is already developing the interim solution, which it will pilot in Spring 2021 with select operating units and fully roll out no later than December 31, 2021. The Bureau for Management's Compliance Division, with assistance from the AAPSM, will be responsible for managing the interim solution. Assuming Congressional approval of the additional safeguarding functions and resources mentioned above, the Bureau for Management will also be responsible for managing the eventual full-service intake management system. USAID will ensure that the interim solution includes all allegations received by USAID from February 2018 forward.
- **Target Completion Date:** The actions identified above related to the interim solution will be completed no later than December 31, 2021. Actions related to the full-service intake management system will likely be completed sometime in 2022 or 2023, per reasons cited above.

In view of the above, we request that the OIG inform USAID when it agrees or disagrees with a management comment.

APPENDIX E. MAJOR CONTRIBUTORS TO THIS REPORT

The following people were major contributors to this report: Emily Gardiner, director; Ryan McGonagle, assistant director; Shelby Colson, associate counsel; Eve Joseph, auditor; Saifuddin Kalolwala, associate counsel, Adam Kaplan, deputy general counsel; Emily Laur, program analyst; Laura Pirocanac, writer-editor; Steven Ramonas, auditor; Rachel Story, auditor; and David Waldron, auditor.