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## OIG COVID-19 OVERSIGHT SUMMARY

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As of March 31, 2022, USAID has provided more than \$9.9 billion in supplemental funding, derived from four legislative packages, to support the United States' global response to the COVID-19 pandemic.<sup>1</sup> Congress initially appropriated \$1 million for USAID's Office of Inspector General (OIG) oversight of COVID-19 activities, with an additional \$3.5 million added through the American Rescue Plan Act (ARPA). This document outlines OIG's past, present, and planned oversight activities related to USAID's COVID-19 programming.

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### Planned COVID-19-Related Oversight in FYs 2023-2024

- Two performance audits conducted by OIG personnel assessing USAID operations and programming during the pandemic assessing:
  - USAID's staffing and organization for responding to COVID-19, simultaneous economic and humanitarian crises, and other disruptions to Agency operations. This audit will include recommendations to improve USAID's response to the next global emergency;
  - USAID's efforts to address second order effects of COVID-19, examining to what extent the Agency met U.S. government objectives, its prioritization of activities and allocation of funds, and its coordination with other Federal agencies.
- Five contracted performance audits, awarded in September 2022, of COVID-19 activities conducted with ARPA funding assessing:
  - USAID's global health response to COVID-19, examining the Agency's efforts to monitor implementer performance and activities in selected countries;
  - USAID's COVID-19 rapid response funding stream, examining commodities purchased with this funding, alignment with host government priorities, and donor coordination;
  - USAID's COVID-19 vaccine readiness efforts, determining the extent to which the Agency is monitoring implementer performance and activities in selected countries;
  - USAID's program for oxygen support and access for COVID-19, examining how countries receiving support complied with specified criteria and the Agency's monitoring efforts;
  - Use of ARPA funds for the President's Emergency Plan for AIDS Relief (PEPFAR), determining whether ARPA-funded activities are on track to meet intended goals.
- One contracted performance audit, awarded in September 2022, reviewing how USAID's internal controls for the reprogramming of PEPFAR funds for COVID-19 activities complied with applicable guidance and procedures.
- Twelve incurred cost audits of USAID-funded implementers performing COVID-19 activities to determine allowability of specific costs and identify areas where fraud may have occurred.
- A lessons learned report to inform future USAID pandemic response efforts.
- Continued coordination with the U.S. Government Accountability Office (GAO) to deconflict oversight efforts of USAID's COVID-19 response.

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<sup>1</sup> [USAID COVID-19 Response Fact Sheet](#), March 31, 2022

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## Ongoing COVID-19 Oversight Activity

- An ongoing audit is determining the extent to which USAID utilized a waiver expediting its awards process for COVID-19 programming, and how select units met the waiver's requirements for certain awards. This audit will conclude during FY 2023.
- OIG continues to conduct fraud awareness briefings (FABs) for USAID-funded contractors and grantees, including those receiving USAID COVID-19 funding. These briefings emphasize the need to detect and report fraud and other misconduct. From January 2021 to September 2022, OIG conducted approximately 260 of these FABs.
- OIG continues to monitor USAID's \$9.5 billion Global Health Supply Chain to identify, prosecute, and mitigate significant crimes affecting medicine and health commodities.
- OIG continues its engagement with the Pandemic Response Accountability Committee (PRAC) and its Law Enforcement Subcommittee, routinely contributing to the committee's efforts to advance government-wide COVID-19 response oversight work, observations, and investigations. OIG also actively participates in the Department of Justice's COVID-19 Fraud Enforcement Task Force (CFETF), serving on multiple CFETF subcommittees to further combat pandemic-related fraud.
- In March 2022, OIG established a Memorandum of Understanding with the PRAC to access the Small Business Administration's Paycheck Protection Program and Economic Injury Disaster Loans-Level data for OIG's oversight and law enforcement use. Similarly, OIG is leveraging Department of Labor unemployment insurance data. The collective data is vital to OIG's proactive effort in conducting bulk data analysis to detect and deter exploitation of federal funds by government employees.
- OIG entered into an information-sharing Memorandum of Understanding with the World Health Organization (WHO)'s Office of Internal Oversight Services, enhancing our ability to audit or investigate programming funded through WHO.
- OIG reviews independent audit reports of U.S.-based USAID contractors, grantees, and enterprise funds—including those related to COVID-19 activities—to ensure conformity with professional reporting standards and to make recommendations for improvement.
- OIG and the Inspectors General for the Departments of Defense and State produce quarterly reports on overseas contingency operations and related oversight activities. Recent reports tracked COVID-19 outbreaks and USAID responses in Afghanistan, Syria, Iraq, the Philippines, and several countries in West and East Africa.

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## Completed COVID-19 Oversight

- OIG's Hotline received 30 COVID-19-related complaints, closed six investigations, and made four referrals to USAID program offices.
- Following [an evaluation of U.S. contributions to Gavi for the procurement and delivery of COVID-19 vaccines](#), OIG made two recommendations to mitigate current and future risks, both of which are closed.<sup>2</sup>
- [An audit of USAID program monitoring during the pandemic](#) found that the effectiveness of the Agency's adaptations is yet to be determined as the pandemic remains ongoing.<sup>3</sup>
- [An audit of USAID's ventilator donations](#) found that the Agency had limited control over the effort due to interagency involvement, differing from USAID's customary public health emergency response practices.<sup>4</sup>
- OIG prepared periodic COVID-19 information briefs<sup>5</sup>, issued [an advisory notice of key questions](#) to inform USAID's COVID-19 response<sup>6</sup>, and contributed to a PRAC report.<sup>7</sup>
- OIG reviewed USAID's plans and procedures for returning employees to Federal offices and produced [a fact sheet outlining COVID-19 fraud awareness and reporting](#).<sup>8</sup>

### Contact USAID OIG

To report suspected fraud, waste, and abuse, go to <https://oig.usaid.gov/report-fraud> to submit a form or email [ighotline@usaid.gov](mailto:ighotline@usaid.gov).

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<sup>2</sup> USAID OIG, "[U.S. COVID-19 Vaccine Contributions: USAID Should Consider Enhancing Oversight to Mitigate Risk of Fraud, Waste, and Abuse](#)" (E-000-21-002-M), September 1, 2021.

<sup>3</sup> USAID OIG, "[USAID Adapted To Continue Program Monitoring During COVID-19, But the Effectiveness of These Efforts Is Still To Be Determined](#)" (9-000-21-007-P), May 21, 2021

<sup>4</sup> USAID OIG, "[USAID Had Limited Control Over COVID-19 Ventilator Donations, Differing From Its Customary Response to Public Health Emergencies](#)" (4-936-21-004-P), February 24, 2021.

<sup>5</sup> USAID OIG, "[USAID COVID-19 Information Brief #4](#)", October 28, 2021. Information briefs 1-3 are also available on [oig.usaid.gov](https://oig.usaid.gov).

<sup>6</sup> USAID OIG, "[Key Questions to Inform USAID's COVID-19 Response](#)," May 21, 2020.

<sup>7</sup> USAID OIG, "[USAID Top Pandemic Challenges](#)," June 17, 2020.

<sup>8</sup> USAID OIG, "[COVID-19 Fraud Awareness and Reporting](#)," June 2020.