



# OFFICE OF INSPECTOR GENERAL

## U.S. Agency for International Development

December 3, 2024

The Honorable Bill Hagerty  
United States Senate  
251 Russell Senate Office Building  
Washington, DC 20510

Dear Senator Hagerty,

Thank you for your November 5, 2024, letter requesting USAID Office of Inspector General (OIG) submit a report to Congress “to assess the extent to which [USAID] complied with [transfer-of-funds and change-of-program] requirements under appropriations laws, including all instances in which the Department failed to comply.”

OIG is committed to independent oversight of USAID’s programs, operations, and personnel – including reporting on the legality of its financial transactions. Each year, pursuant to the Government Management Reform Act of 1994, we oversee an audit of USAID’s financial statements. This audit assesses USAID’s compliance with provisions of applicable appropriations laws, to include statutory transfer-of-funds-authority and change-of-program requirements.

To your request, we have already initiated USAID’s financial statements audit for Fiscal Year 2025 and plan to issue this audit in November. The audit will include a review of USAID transactions during the Presidential transition period that you highlight in your letter. Any findings suggesting that Agency officials violated appropriations laws will be reflected in the final report and subsequently referred to OIG’s Investigations division.

Thank you for your continued support of USAID OIG’s oversight mission and your interest in our work. If you or your staff have questions, please contact Kaylan Swartz, the OIG’s Director of Legislative and Public Affairs, at [kaswartz@oig.usaid.gov](mailto:kaswartz@oig.usaid.gov) or (202) 344-5812.

Sincerely,

Paul K. Martin  
Inspector General