

# OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

## Colombia: USAID Complied With U.S. Laws Limiting Assistance but Could Strengthen Internal Management Activities

Audit Report I-000-25-001-P  
May 5, 2025

Audit



Office of Audits, Inspections, and Evaluations



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

**DATE:** May 5, 2025

**TO:** Martin McLaughlin  
Acting Assistant Administrator  
USAID Bureau for Latin America and the Caribbean

**FROM:** Gabriele Tonsil /s/  
Acting Assistant Inspector General for Audits, Inspections, and Evaluations

**SUBJECT:** Colombia: USAID Complied With U.S. Laws Limiting Assistance but Could Strengthen Internal Management Activities (I-000-25-001-P)

This memorandum transmits our final audit report. Our audit objective was to determine the extent to which USAID complied with specific statutory limitations for assistance to Colombia.

USAID elected not to provide comments on the draft audit report. Should we receive written comments from the Agency on this report at a later date, we will update and reissue the report to reflect the comments and technical changes as applicable. In finalizing the report, we considered the Agency's comments on the exit conference document.

The report contains two recommendations to improve internal management activities related to assistance limitations. We consider both recommendations open and unresolved. Please provide us with a management decision for each recommendation, including agreement or disagreement with the recommendation and a plan and target date for corrective action, copying the Audit Performance and Compliance Division.

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

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Pursuant to Pub. L. No. 117-263 § 5274, USAID OIG provides nongovernmental organizations and businesses specifically identified in this report 30 days from the date of report publication to submit a written response to USAID OIG. Comments received will be posted on <https://oig.usaid.gov/>. Please direct inquiries to [oignotice\\_ndaa5274@usaid.gov](mailto:oignotice_ndaa5274@usaid.gov).



## Report in Brief

### Why We Did This Audit

For over two decades, Colombia has been a top recipient of U.S. foreign assistance in the Western Hemisphere. U.S.-Colombia relations have centered around counternarcotics and counterterrorism efforts to advance mutual security interests. In more recent years, USAID-managed foreign assistance has above all focused on supporting implementation of the 2016 Peace Accord, which ended Colombia's 50-year conflict between the government of Colombia (GOC) and the Revolutionary Armed Forces of Colombia (FARC).

U.S. appropriations laws dating back to the signing of the 2016 Peace Accord have included limitations for how foreign assistance funds could be used in Colombia. Specifically, the laws stated that no U.S. government funds could be used for the payment of reparations to conflict victims or compensation to demobilized combatants. In 2024, appropriators added a new limitation stating that no assistance to Colombia could be used for cash subsidies for agrarian reforms associated with implementation of the 2016 Peace Accord. These limitations applied to funds provided under each annual appropriations law as well as to unspent funds from prior appropriations laws.

Congress expressed interest in OIG oversight of the funding limitations in an early version of the fiscal year 2024 appropriations law. Accordingly, OIG initiated this audit to determine the extent to which USAID complied with specific statutory limitations for assistance to Colombia.

### What We Recommend

We made two recommendations to strengthen management activities for U.S. foreign assistance to Colombia. USAID elected not to provide comments on the recommendations.

### What We Found

**USAID complied with statutory limitations for assistance to Colombia for selected awards but risked noncompliance in the future.** USAID did not use U.S. foreign assistance to pay reparations to conflict victims, compensation to demobilized combatants, or cash subsidies for agrarian reforms for the sampled awards and period reviewed. However, the Agency risked noncompliance in the future because management activities related to the limitations, like policies and checklists, had not been documented. Documenting these activities would help ensure sustained compliance for future U.S. foreign assistance to Colombia.



Source: OIG generated.

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## Introduction

For over two decades, Colombia has been a top recipient of U.S. foreign assistance in the Western Hemisphere. U.S.-Colombia relations have centered around counternarcotics and counterterrorism efforts to advance mutual security interests. In more recent years, USAID-managed foreign assistance has above all focused on supporting implementation of the 2016 Peace Accord, which ended Colombia's 50-year conflict between the government of Colombia (GOC) and the Revolutionary Armed Forces of Colombia (FARC). A critical aspect of the 2016 Peace Accord, as explained by USAID, was providing "a solution to the drug problem" through voluntary eradication of illicit crops. Accordingly, USAID-funded programs addressed economic development, legal livelihoods, land titling, and security, among other efforts. These programs received \$260 million in fiscal year 2024.

U.S. appropriations laws dating back to the signing of the 2016 Peace Accord have limited the use of U.S. foreign assistance to Colombia.<sup>1</sup> Specifically, no assistance to Colombia can be used for reparations to conflict victims or compensation to demobilized combatants. In 2024, Congress added a limitation stating that no assistance to Colombia can be used for cash subsidies for agrarian reforms associated with implementing the 2016 Peace Accord.<sup>2</sup> These limitations applied to assistance provided under each annual appropriations law and to unspent funds from prior appropriations laws.

Congress expressed interest in OIG oversight of the limitations on assistance to Colombia in early versions of the fiscal year 2024 appropriations bill. Accordingly, we initiated this audit to determine the extent to which USAID complied with specific statutory limitations for assistance to Colombia.

The audit focused on USAID awards implemented in Colombia between October 2022 and September 2024. We included awards managed by the USAID mission based in Bogota, Colombia (USAID/Colombia), and by the Office of Transition Initiatives (OTI) and the Bureau for Humanitarian Assistance (BHA), managed out of Washington, DC. These three operating units managed all USAID foreign assistance to Colombia.

To answer the audit objective, we reviewed laws, regulations, and policies related to the statutory limitations for Colombia, including specific management activities and implementation guidance for USAID and the U.S. Embassy in Colombia. Out of 62 USAID awards implemented in Colombia as of September 2024, with \$1.3 billion in total estimated costs, we selected a judgmental sample of 6 awards totaling \$445 million (representing 34 percent of total funding) for analysis. For these selected awards, we reviewed additional documentation and spoke with knowledgeable officials from USAID and awardees to verify compliance with the limitations and the existence and implementation of related management activities. We conducted this performance audit in accordance with generally accepted government auditing standards. Appendix A provides more information on our scope and methodology.

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<sup>1</sup> Consolidated Appropriations Act, 2017, Public Law No. 115-31 § 7045(b)(2), 131 Stat. 686 (May 5, 2017).

<sup>2</sup> Further Consolidated Appropriations Act, 2024, Public Law. No. 118-47 § 7045(c)(6), 138 Stat. 822 (March 23, 2024).

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## Background

### Peace in Colombia

The 50-year conflict between the GOC and FARC came to an end with the signing of a historic—albeit controversial—peace accord in 2016.<sup>3</sup> At the time, FARC was the largest and most powerful insurgent group in the Western Hemisphere. In addition to demobilizing more than 13,000 FARC fighters, the 2016 Peace Accord included provisions to develop rural areas, transition away from illicit crops, and reduce drug trafficking; reintegrate former combatants into society; and provide reparations and justice for conflict victims.

In 2011, the GOC conferred the legal status of “victim” to people who, since 1985, have individually or collectively suffered harm as a consequence of the internal armed conflict.<sup>4</sup> The GOC also created a government entity called the Victims Unit that, among other things, maintains an official registry of conflict victims. By the end of 2024, the registry included over 9.5 million victims.

The GOC keeps record of officially designated “demobilized combatants,” which includes former FARC members who demobilized as a result of the 2016 Peace Accord. Individuals currently associated with other armed groups, such as the National Liberation Army (or ELN), are not officially recognized as demobilized combatants. In late 2021, the U.S. government revoked FARC’s designations as a foreign terrorist organization, specially designated global terrorist, and significant foreign narcotics traffickers as a result of the 2016 Peace Accord and FARC’s disbandment.

Implementation of the 2016 Peace Accord continued under Colombia’s President Gustavo Petro, elected in June 2022. Peace, inclusion, and environmental protection focusing on disenfranchised communities were among the Petro administration’s stated priorities. However, some Petro administration policies represented a shift from those of the previous administration. For example, President Petro authorized the GOC to negotiate with insurgent groups like ELN and adopted a drug policy and national development plan that focused on land redistribution.

### USAID Assistance to Colombia

According to USAID, the guiding principle of U.S. foreign assistance to Colombia was supporting the 2016 Peace Accord’s implementation. USAID’s Country Development Cooperation Strategy (CDCS) for Colombia 2020–2025 aimed to support a more stable, peaceful, and prosperous Colombia through inclusive governance and equitable growth.

In 2023, USAID reviewed the 2020–2025 CDCS and concluded that it aligned with the Petro administration’s agenda. However, according to USAID officials, it was unclear early in

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<sup>3</sup> According to the Congressional Research Service, Colombians narrowly voted (50.2 percent to 49.8 percent) against the peace accord. Colombia’s Congress ultimately ratified the accord in December 2016 after making modifications.

<sup>4</sup> Colombia Law 1448, also known as the “Victims Law.”

President Petro's term how the administration would put this agenda into practice. Still, in late 2024, USAID extended the CDCS for Colombia through January 2026 without revision.

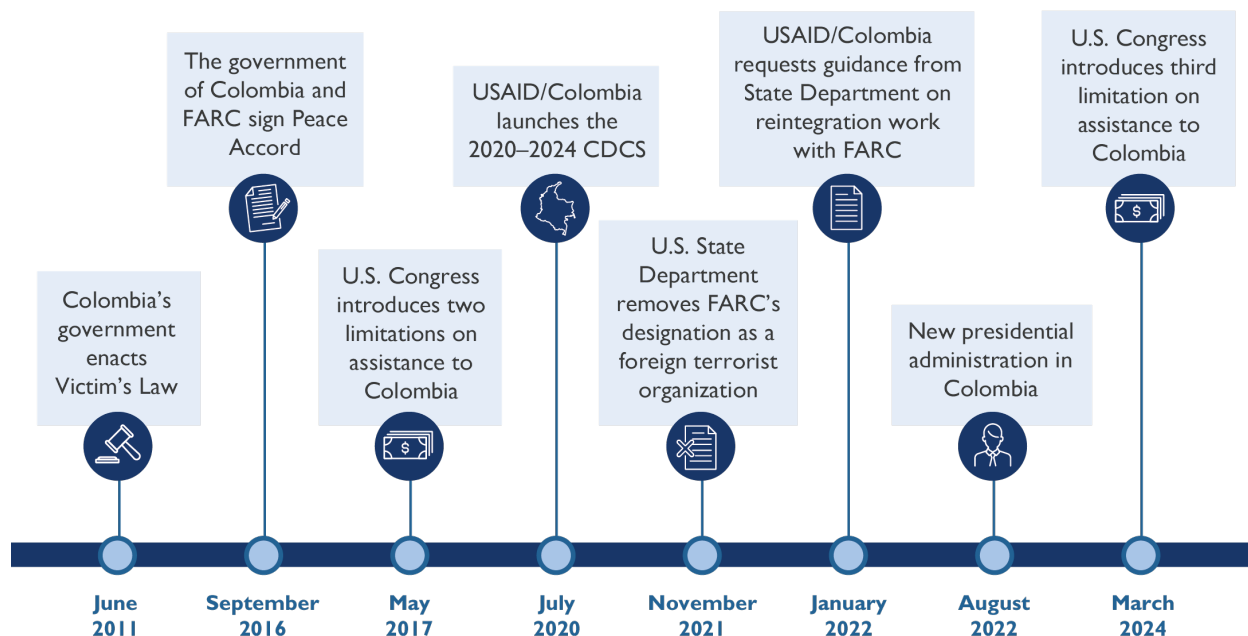
USAID implemented foreign assistance to Colombia through three operating units:

- **USAID/Colombia – Bogota, Colombia.** The mission led CDCS implementation and primarily used technical assistance to support 2016 Peace Accord implementation. This assistance aimed to strengthen Colombia's national, municipal, and local governments and other entities, such as farmers' associations.
- **Office of Transition Initiatives (OTI) – Washington, DC, within USAID's Bureau for Conflict Prevention and Stabilization.** OTI worked at the community level to build trust with the GOC in support of 2016 Peace Accord implementation. A small OTI team operated out of USAID/Colombia.
- **Bureau for Humanitarian Assistance (BHA) – Washington, DC.** BHA was the U.S. government lead for international disaster assistance and, in Colombia, provided humanitarian assistance in response to ongoing internal conflict and irregular migration. A small BHA team operated out of USAID/Colombia.

USAID's Bureau for Latin America and the Caribbean (LAC), located in Washington, DC, provided overarching coordination and support for missions in the region.

Figure I provides a timeline of major events influencing U.S. assistance to Colombia.

**Figure I. Timeline of Events Influencing U.S. Assistance to Colombia**



Source: OIG analysis of events prior to and following the GOC and FARC signing of the 2016 Peace Accord that influenced U.S. foreign assistance to Colombia.

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## **USAID Complied With Statutory Limitations for Assistance to Colombia for Selected Awards but Risked Noncompliance in the Future**

We found that USAID did not use U.S. foreign assistance for reparations to conflict victims, compensation to demobilized combatants, or cash subsidies for agrarian reforms for the sampled awards and period reviewed, in compliance with appropriations law limitations. However, USAID risked noncompliance in the future because management activities related to the limitations, like policies and checklists, had not been documented.

### **Selected USAID Awards Complied With Limitations Related to Victims, Demobilized Combatants, and Agrarian Reform**

Our analysis of award documentation found that USAID complied with appropriations law limitations for assistance to Colombia related to reparations to conflict victims, compensation to demobilized combatants, and cash subsidies for agrarian reforms associated with 2016 Peace Accord implementation. We examined a judgmental sample of six awards USAID implemented in Colombia in fiscal year 2024. Our review of award documentation and interviews with USAID and awardee officials identified no instances of noncompliance with appropriations law requirements for the period reviewed (see Table I). For example, none of the scopes of work or progress reports we reviewed described reparations to conflict victims, compensation to demobilized combatants, or cash subsidies for agrarian reforms. Furthermore, five of the six selected awards did not use cash as a method for providing assistance; the one exception used cash assistance for purposes unrelated to 2016 Peace Accord implementation.



**Table I. Analysis of Selected USAID Awards for Compliance With Appropriations Law Limitations for Assistance to Colombia**

Award Sample	Award Focus	Did the Award Directly Support an Intervention Limited by Law?			Did the Award Use Cash Assistance at All?	Was the Award Compliant with Limitations?
		Victim Reparations	Demobilized Combatant Compensation	Agrarian Reform Subsidy		
1	GOC and conflict-affected rural areas	No	No	No	No	Yes
2	GOC and conflict victims	No	No	No	No	Yes
3	GOC and conflict-affected areas	No	No	No	No	Yes
4	GOC and high-risk youth	No	No	No	No	Yes
5	GOC and conflict-affected areas	No	No	No	No	Yes
6	Humanitarian needs	No	No	No	Yes*	Yes

\* Cash transfers to recipients are based on emergency need for food and other necessities and not associated with formal status as a victim or demobilized combatant. As such, BHA staff said they did not vet recipients for status as a conflict victim or demobilized combatant.

Source: OIG analysis of USAID award documentation and testimonial evidence. See Appendix B for details on the sampled awards as of September 2024.

According to USAID, limiting direct cash payments to beneficiaries and prohibiting assistance to demobilized combatants resulted in compliance with the appropriations law limitations.

- **Limited direct cash payments to beneficiaries.** USAID only used direct cash payments to beneficiaries in Colombia for humanitarian assistance, which was needs-based and unrelated to a recipient's potential status as a conflict victim or demobilized combatant. For non-humanitarian assistance, USAID officials and awardees held the view that cash would not be a useful method for achieving long-term goals outlined in the CDCS. According to USAID officials, the crosscutting programmatic decision not to use cash obviated the risk of noncompliance with the limitations simply because cash was not used.
- **No assistance targeting demobilized combatants.** USAID/Colombia also did not permit any assistance programs to directly support demobilized combatants at the time of our audit. This stance was more restrictive than the appropriations law limitation for

compensation and stemmed from a January 2022 decision by the then-U.S. Ambassador to Colombia. At that time, the mission sought to initiate programming with former FARC members; however, the former U.S. Ambassador to Colombia denied the request with the note “not immediately.” According to USAID/Colombia officials, this decision remained in effect at the time of our audit.<sup>5</sup>

In addition, officials said that USAID’s management activities<sup>6</sup> for programs, like a standard award process with multilayered reviews, would identify any activities that did not align with the programmatic decisions not to use cash or target demobilized combatants. For example, as part of the award approval process, USAID/Colombia’s front office leadership and resident legal advisor reviewed activity design documents, and agreement and contracting officer’s technical representatives reviewed activities at a more granular level. If an awardee inadvertently supported prohibited activities, USAID officials and awardees said these costs would be outside the USAID-approved scope of work and, if implemented, would be considered unallowable when raised in an awardee’s reimbursement request or during internal audit.<sup>7</sup> Furthermore, USAID was required to notify Congress how it intended to spend new funding by generally describing proposed program areas and budgets prior to making any obligations.<sup>8</sup>

## **USAID Risked Future Noncompliance with Assistance Limitations Because It Did Not Document Certain Management Activities**

While we did not identify any instances of noncompliance in our sampled awards for the period reviewed, we identified a risk of future noncompliance because USAID had not adequately documented its management activities specifically related to the assistance limitations. The management activities that USAID relied on for ensuring compliance were rooted in programmatic decisions not to use cash for non-humanitarian work or to work with demobilized combatants. Consequently, if the programmatic approach should change, USAID

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<sup>5</sup> By contrast, USAID’s preceding CDCS for Colombia for 2014–2018 supported direct work with demobilized combatants and sought to advance reconciliation “among victims, ex-combatants and other citizens” as one of four guiding CDCS objectives. Efforts included “societal integration of ex-combatants and former child soldiers, preventing recruitment into criminal gangs and illegal armed groups.” In 2016, USAID reported supporting “the reintegration of 13,000 demobilized ex-combatants and more than 20,000 community members into society” and “providing 6,000 disengaged child soldiers with basic needs (food, shelter, health, education, and security) and rehabilitation support, while preventing the further recruitment of children by illegal armed groups.”

<sup>6</sup> Management activities aid internal control. Internal control is broadly defined as a process—such as a policy, plan, guidance, or checklist—that helps an entity achieve objectives and manage related risks. According to the Government Accountability Office’s *Standards for Internal Control in the Federal Government*, “internal control serves as the first line of defense in safeguarding assets [and] helps managers achieve desired results through effective stewardship of public resources.”

<sup>7</sup> USAID/Colombia officials provided one example from January 2024 in which an awardee implementer requested USAID approval to fund a subgrant to a registered Colombian association of ex-FARC women who signed the Peace Accord. The women had since become coffee growers. The subgrant proposal was one of nine selected through a competitive process to support women-led producer organizations with up to \$25,000 for materials, equipment, and technical assistance. USAID intended to seek approval from the U.S. Embassy Chargé d’Affairs but ultimately withdrew the request. The awardee did not move forward with the subgrant proposal, and the women-led producer organization did not receive USAID support.

<sup>8</sup> Pursuant to the Foreign Assistance Act of 1961 and the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2024 (Public Law 118–47, Section 7015.c).

staff and awardees managing the awards would lack specific and documented management activities to ensure consistent understanding of and compliance with the enduring limitations.

The Government Accountability Office's (GAO) *Standards for Internal Control in the Federal Government* underscores the importance of documentation and periodic review of control activities to help an entity achieve objectives and mitigate risks, particularly when the operating environment changes.<sup>9</sup> We identified several instances where cited management activities for ensuring compliance had not been documented, and USAID staff across operating units inconsistently understood the intent and applicability of the appropriations law limitations in the absence of better documentation:

- **Lack of clarity whether or how limitations applied to humanitarian assistance.** USAID BHA officials providing direct cash payments to beneficiaries in Colombia were not sure whether the appropriations law limitations or the mission's more restrictive stance for work with demobilized combatants applied to their humanitarian assistance activities. The officials also said it was unclear whether mission policies applied to their in-country activities managed from USAID headquarters. USAID did not cross-check names of beneficiaries against official registries of conflict victims or demobilized combatants and acknowledged that individuals fitting into those categories could theoretically be among the humanitarian assistance recipients. While cross-checking was not required, officials also did not think it was possible or appropriate to do so given the needs-based nature of the work, which required great discretion to maintain access in Colombia's more volatile areas controlled by armed groups. Additionally, although USAID BHA's use of cash assistance mostly targeted basic necessities like food and shelter, in some cases it also included livelihood support for seeds, fertilizers, and farm tools, as well as start-up capital for new businesses.
- **Inconsistent understanding of how limitations applied to unspent funds.** USAID officials, including officials responsible for legal and financial reviews, inconsistently understood whether appropriations law limitations applied to unspent funding from prior appropriations laws. This increased the risk of USAID and awardees inadvertently using earlier funds in the future for prohibited activities, such as for agrarian reform activities that appropriators prohibited in 2024.
- **Various interpretations of key terms.** USAID had not defined key terms, and officials said they relied on the plain meaning of the statutory language. However, USAID officials, awardees, and appropriators defined terms differently, which increased the risk of USAID assistance inadvertently supporting prohibited activities. For example, definitions provided to us for "agrarian reform" ranged from agriculture activities generally to specific Petro administration initiatives not associated with the 2016 Peace Accord. One of the sampled awards USAID/Colombia managed supported farmers, but officials could not definitively say whether the activity was considered "agrarian reform." Meanwhile, the awardee asserted the program was "agrarian reform."

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<sup>9</sup> According to GAO's *Standards for Internal Control in the Federal Government* (Principle 10, "Design Control Activities" and Principle 12, "Implement Control Activities"), managers should design control activities to meet objectives and address risks. Documentation and periodic review of policies and procedures contribute to internal control effectiveness.

- **Lack of reference to limitations in checklists.** USAID officials pointed to country-specific and activity-specific statutory checklists as key controls for ensuring appropriations law compliance.<sup>10</sup> However, we found that no statutory checklists prior to 2024 included relevant appropriations law language for Colombia even though limitations had been in place for several years. During this audit, USAID updated the country-specific checklist for Colombia in July 2024<sup>11</sup> and the activity-specific checklist in October 2024 for two<sup>12</sup> of the six awards in our sample to reference appropriations law limitations.
- **Lack of protocols for awardee communications.** Two USAID/Colombia officials recalled discussing limitations at post-award meetings, but the mission's standard post-award meeting agenda did not include the topic as a point for discussion. An OTI official, on the other hand, stated that the office's formal start-up conference agendas did include country-specific appropriations limitations. In addition, USAID lacked a documented control to notify awardees of new limitations after an award had started. Notably, one awardee working on agriculture activities was not aware of the new 2024 appropriations law limitation related to agrarian reform, even though their activities operated in the same space and were directly related to the 2016 Peace Accord implementation.

USAID did not document management activities directly related to the appropriations law limitations because officials did not believe additional controls were required or necessary. However, this lack of documentation left the application and intent of the limitations open to interpretation. USAID and awardee staff were generally made aware of the limitations and more restrictive stance of work with demobilized noncombatants by word of mouth through meetings, sharing institutional knowledge, or reading the appropriations law itself. Without complementary documentation to memorialize applicability and intent, this method was risky given the high turnover of USAID Foreign Service Officers at overseas posts. USAID officials added that missions were permitted, but not required, to tailor statutory checklists, and that it would be too burdensome to document all limitations on U.S. foreign assistance to Colombia. Officials also said that, because USAID did not intend to use direct cash payments as a modality for development assistance activities in Colombia, any risk of noncompliance was minimal despite inconsistencies in interpretation.

Although the mission's more restrictive stance for work with demobilized combatants directly impacted programming, USAID/Colombia officials affirmed that no additional guidance had been documented beyond the Ambassador's January 2022 decision memorandum. The official explained that, even though USAID had previously worked with demobilized combatants and

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<sup>10</sup> According to USAID Automated Directives System (ADS) Chapter 201, "Program Cycle Operational Policy," USAID General Counsel produces the checklists annually to assist missions and other operating units in ensuring compliance with legal requirements. Because the checklists may not include every country prohibition or restriction, the policy directs mission-based regional legal officers or other points of contact to determine if there are additional country-specific or activity-specific prohibitions or "notwithstanding" authorities.

<sup>11</sup> In addition to a reference to the appropriations law limitations, USAID's updated June 2024 country-specific statutory checklist for Colombia noted "as discussed with Congress we will consult with the Committee on Appropriations and the government of Colombia prior to obligating any funding to assist demobilized combatants."

<sup>12</sup> The two updates correspond to the Activity Checklists for Weaving Lives and Hope and for the Youth Resilience Activity, both managed by USAID/Colombia. According to USAID, the mission was not required to include country-specific language in the Activity Checklists but realized the benefit of going beyond the standard requirements to reference the appropriations law limitations.

desired to do so again, the memorandum helped the mission manage the risk and effort of working with demobilized combatants in Colombia's politically sensitive environment. USAID officials said senior leaders at the U.S. Embassy and USAID mission in Colombia departed the post shortly after the memorandum was signed and before additional guidance had been documented. Since then, Agency officials had not prioritized additional documentation or review, in part to provide the mission greater flexibility to adapt programming to changing circumstances. Likewise, even though USAID's prior 2014–2018 CDCS for Colombia specifically mentioned work with demobilized combatants as a target population, the 2020–2025 CDCS did not. Instead, the current CDCS stated that it targeted vulnerable geographies and populations that were "not always mentioned by name" but included "youth, women, migrants, social leaders, ethnic minorities, and internally displaced persons and other conflict-affected populations," which may or may not specifically include demobilized combatants.

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## Conclusion

The 2016 Peace Accord has been USAID's longstanding guidepost for its foreign assistance to Colombia. While our review found USAID complied with appropriations law limitations, undocumented management activities increased the risk of U.S. foreign assistance being used to pay reparations to conflict victims, compensation to demobilized combatants, or cash subsidies for agrarian reforms. Documenting management activities is important to counter the effects of high turnover of USAID staff overseas. It would also provide assurance of sustained compliance should the Agency change its programmatic approach and use direct cash payments as a more common modality for assistance in Colombia or reinstate work with demobilized combatants.

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## Recommendations

We recommend that the Acting Assistant Administrator for USAID's Bureau for Latin America and the Caribbean, in coordination with operating units implementing U.S. foreign assistance in Colombia:

1. Document management controls for U.S. foreign assistance to Colombia such as by defining key terms, inserting specific appropriations law language in activity-specific statutory checklists for any new obligations, and clarifying how limitations apply to unspent prior year funds.
2. Formalize guidance for implementing USAID's more restrictive stance of not providing assistance that targets demobilized combatants.

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## OIG Response to Agency Comments

We provided our draft report to USAID on April 8, 2025. In subsequent correspondence, USAID officials confirmed that the Agency would not be submitting comments at this time. Government auditing standards allow for the issuance of a final audit report if comments are not provided within a reasonable period of time. Should we receive comments on this report, we will update and reissue the report to reflect USAID's comments and technical changes as applicable. We consider both recommendations open and unresolved.

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## Appendix A. Scope and Methodology

We conducted our work from April 2024 to April 2025 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 objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit objective was to determine the extent to which USAID complied with specific statutory limitations for assistance to Colombia. In planning and performing the audit, we assessed internal controls that were significant to the audit objective. Specifically, we designed and conducted procedures related to two of the five components of internal control as defined by GAO.<sup>13</sup> These were Control Environment (Principle 2) and Control Activities (Principles 10 and 12).

The audit focused on all USAID awards implemented in Colombia between October 1, 2022, and September 30, 2024. We selected this period to facilitate the availability and accessibility of Agency staff and documentation associated with pre-award, obligation, and programming processes. We also selected this period to allow analysis of USAID awards ongoing after the most recent appropriations law, passed in March 2024. We included awards managed by USAID/Colombia, based in Bogota, Colombia, and by OTI and BHA, managed out of Washington, DC, because these three operating units managed all USAID foreign assistance to Colombia. We conducted our work in San Salvador, El Salvador; Bogota, Colombia; and Washington, DC.

From the USAID/Colombia, OTI, and BHA awards, we selected a judgmental sample that (1) USAID was actively implementing in Colombia, (2) had an ongoing implementation period of at least 6 months, (3) were aligned in some way with specific appropriations law limitations and 2016 Peace Accord implementation (e.g., related to victims, demobilized combatants, or agrarian reform), and (4) had subawards, which we identified as a potential area with higher risk for noncompliance. Following this methodology, from a total of 62 awards with \$1.3 billion in funding, we selected 6 awards totaling \$445 million (representing 34 percent of total funding) for additional analysis. Of these six awards, USAID/Colombia managed four, OTI managed one, and BHA managed one. Our results and conclusions are limited to these sampled awards and are not generalizable.

To answer the audit objective:

- We reviewed appropriations laws from 2016 to 2024 to validate the timeline and language related to funding prohibitions for USAID programming in Colombia. We interviewed congressional staffers from the House Committee on Appropriations to obtain a deeper understanding of the applicability and intent of the funding limitations.
- To understand and assess the control environment and control activities for U.S. foreign assistance implemented in Colombia, we obtained and reviewed documentation and

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<sup>13</sup> GAO, *Standards for Internal Control in the Federal Government* (GAO-14-704G), September 2014.



interviewed knowledgeable officials. Specifically, we reviewed laws, regulations, and policies related to statutory limitations and USAID programming, including appropriations laws, joint explanatory statements, and USAID's Automated Directives System chapters, such as Chapter 201 covering the program cycle and the legal requirements for the use of funds. We additionally reviewed policies and implementation guidance specific to USAID programs and the U.S. Embassy in Colombia to determine unique management activities that helped ensure compliance with the funding limitations.

- In addition to our review of supporting documentation, through interviews with USAID/Colombia, BHA, and OTI officials, as well as with officials from the LAC Bureau and Office of General Counsel in Washington, DC, we confirmed the steps USAID had taken to ensure compliance with the funding limitations. We used these interviews to corroborate the results of our document review and provide insights for any noted exceptions in the overall strategy, awards, and management activities.
- Furthermore, for the sampled awards, we reviewed award documentation to verify that objectives, reported progress, and targeted beneficiaries reflected the steps identified in our analysis and as expressed by interviewed staff. We corroborated the existence and implementation of management activities by interviewing awardees of the selected awards to confirm awareness of the funding limitations, understand the processes they followed to ensure that USAID funds were not used for prohibited activities, and to obtain additional supporting documentation.
- Finally, we reviewed USAID documentation, such as risk assessments and CDCS documents covering 2014–2018 and 2020–2025, to confirm our understanding of USAID's goals and strategic approach of its programming in Colombia with respect to the 2016 Peace Accord.

In answering the audit objective, we considered, but did not rely on, computer-processed data, which did not materially affect findings, conclusions, or recommendations. Audit findings, conclusions, and recommendations were based on qualitative analyses of USAID efforts to comply with the appropriations law limitations for assistance to Colombia associated with the implementation of the 2016 Peace Accord.

## Appendix B. Information on Sampled Awards

Award Details	Activity Summary
<b>1. Activity Title:</b> Land for Prosperity <b>Awardee:</b> Tetra Tech <b>USAID Managing Unit:</b> USAID/Colombia <b>Planned Duration:</b> Sept. 2019–July 2025* <b>Total Estimated Cost:</b> \$116 million	Technical assistance to improve the conditions of conflict-affected rural households by providing access to land titles and supporting land restitution.
<b>2. Activity Title:</b> Restoring Our Future <b>Awardee:</b> International Organization for Migration (IOM) <b>USAID Managing Unit:</b> USAID/Colombia <b>Planned Duration:</b> Feb. 2023–Feb. 2028* <b>Total Estimated Cost:</b> \$70 million	Technical assistance to help the GOC bridge the gap between institutional plans for the reparation of victims and actual implementation.
<b>3. Activity Title:</b> Weaving Lives and Hopes <b>Awardee:</b> IOM <b>USAID Managing Unit:</b> USAID/Colombia <b>Planned Duration:</b> Apr. 2021–Mar. 2026* <b>Total Estimated Cost:</b> \$38 million	Technical assistance to aid the GOC, conflict-affected communities, and conflict survivors in promoting the use of psychosocial support mechanisms in community-based interventions.
<b>4. Activity Title:</b> Youth Resilience Activity <b>Awardee:</b> ACDI/VOCA <b>USAID Managing Unit:</b> USAID/Colombia <b>Planned Duration:</b> Dec. 2020–Dec. 2026* <b>Total Estimated Cost:</b> \$50 million	Technical assistance to support youth in high-risk environments to reach their full potential as safe, productive, and healthy citizens in communities where violence is prevented and risks associated with crime are mitigated.
<b>5. Activity Title:</b> Colombia Transforma <b>Awardee:</b> Management Systems International <b>USAID Managing Unit:</b> USAID Office of Transition Initiatives <b>Planned Duration:</b> Nov. 2021–Sept. 2026* <b>Total Cost:</b> \$141 million	Technical assistance to accelerate Peace Accord implementation by supporting the leadership of, and collaboration between, the GOC and strategic regional actors.
<b>6. Activity Title:</b> Internally Displaced Persons <b>Awardee:</b> World Food Programme <b>USAID Managing Unit:</b> Bureau for Humanitarian Assistance <b>Planned Duration:</b> Dec. 2023–Dec. 2025 <b>Total Estimated Cost:</b> \$30.5 million	Technical assistance, cash, and in-kind food assistance for humanitarian needs of individuals and communities that have either been displaced or confined because of the ongoing internal conflict in Colombia.

\*USAID terminated these awards in March 2025 following the Secretary of State's global review of U.S. foreign assistance.

Source: OIG analysis of documentation for sampled awards as of March 14, 2025.





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