

OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

PEPFAR in Ukraine: USAID/Ukraine Achieved Mixed Results When Implementing Programs Due to Wartime Challenges and Did Not Conduct Independent Performance Monitoring

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Audit



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

DATE: June 27, 2025

TO: Ann Hopper
Acting Mission Director
USAID/Ukraine

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

SUBJECT: PEPFAR in Ukraine: USAID/Ukraine Achieved Mixed Results When Implementing Programs Due to Wartime Challenges and Did Not Conduct Independent Performance Monitoring

This memorandum transmits our final audit report. Our audit objective was to assess the extent to which USAID/Ukraine implemented and monitored selected U.S. President's Emergency Plan for AIDS Relief (PEPFAR) programs to achieve its intended results. In finalizing the report, we considered your comments on the draft and included them in their entirety, excluding attachments, in Appendix B.

The report contains one recommendation to improve USAID/Ukraine's monitoring and oversight of PEPFAR programs in Ukraine. After reviewing information you provided in response to the draft report, we consider the recommendation open and unresolved. Please work with us to resolve the recommendation.

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.



Report in Brief

Why We Did This Audit

Before Russia's full-scale invasion in February 2022, an estimated 260,000 people in Ukraine were living with HIV, the second-highest number of cases in Europe. USAID and other government agencies implement U.S. President's Emergency Plan for AIDS Relief (PEPFAR) programs to support Ukraine's efforts to end HIV as a public health threat by 2030.

The ongoing war has altered the landscape of the country's HIV/AIDS epidemic and created significant challenges in providing essential HIV services. To address the healthcare needs of people living with HIV during wartime conditions, USAID's Mission in Ukraine (USAID/Ukraine) continued to fund Healthlink and Community Action for HIV Control, two programs that aim to improve HIV testing in Ukraine.

We conducted this audit to assess the extent to which USAID/Ukraine implemented and monitored selected PEPFAR programs to achieve its intended results.

We assessed USAID/Ukraine's implementation and monitoring of the two programs from January 2022 through September 2023 and focused on PEPFAR indicators for HIV testing and HIV case identification.

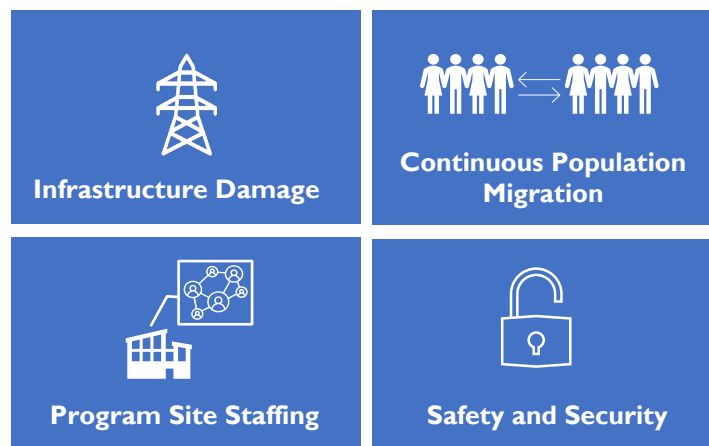
What We Recommend

We made one recommendation for USAID/Ukraine to implement independent performance monitoring methods to verify activity and performance data reported by PEPFAR implementers in Ukraine. The Agency agreed with the recommendation.

What We Found

USAID/Ukraine did not achieve all its intended results when implementing PEPFAR-funded programs due to wartime challenges. Throughout fiscal years 2022 and 2023, HealthLink and Community Action for HIV Control continued to operate, but the programs did not fully achieve USAID/Ukraine intended results for HIV testing and HIV case identification. Mission and implementer staff reported a range of war-related challenges that hindered full achievement of the intended results, as shown in the following figure.

Types of War-Related Challenges Described by PEPFAR Program Implementers



Source: OIG-generated figure based on PEPFAR program data.

USAID/Ukraine did not conduct independent performance monitoring or adapt its monitoring practices in response to the war. USAID/Ukraine officials stated that for fiscal years 2022 and 2023, they generally relied on PEPFAR program implementers to conduct self-monitoring of activities, report program data, and perform data quality assessments. The mission did not conduct independent performance monitoring as required by the Agency or adapt its monitoring practices to the wartime environment by using remote, virtual, or third-party monitoring.

Introduction

Before Russia's full-scale invasion of Ukraine, an estimated 260,000 people were living with HIV in Ukraine, the second-highest number of cases in Europe.¹ From 2007 to 2022, USAID and other U.S. government agencies have received more than \$320 million in PEPFAR funds for programs in Ukraine. PEPFAR's goal is to support Ukraine's efforts to end HIV as a public health threat by 2030.² The programs aimed to manage Ukraine's HIV/AIDS epidemic by developing prevention and treatment services.

Since February 2022, wartime conditions in Ukraine have altered the landscape of the country's HIV/AIDS epidemic and created significant challenges in providing essential HIV services. The war has displaced people living with HIV; displaced healthcare providers and social workers; caused physical destruction to healthcare facilities; and created significant, ongoing safety and security risks. To address the healthcare needs of people living with HIV under these conditions, USAID's Mission in Ukraine (USAID/Ukraine) continued to fund Healthlink and Community Action for HIV Control, two programs that aim to support prevention and treatment services, including HIV testing in Ukraine.

We conducted this audit to assess the extent to which USAID/Ukraine implemented and monitored selected PEPFAR programs to achieve its intended results.

The scope of our audit was USAID/Ukraine's implementation and monitoring of the Healthlink and Community Action for HIV Control programs from January 2022 through September 2023. We judgmentally selected these two programs because they were the only active programs fully dedicated to providing HIV testing services at the start of Russia's full-scale invasion. From five PEPFAR indicators, we examined the two key indicators for measuring performance against intended results for HIV testing that support the achievement of USAID's PEPFAR goal in Ukraine. These indicators were (1) the number of individuals who received HIV testing services and their test results and (2) the number of individuals who received HIV testing services and a positive test result.

To answer our audit objective, we reviewed program documentation and interviewed USAID/Ukraine, implementer, and subawardee personnel to identify challenges that the mission's PEPFAR programs experienced since Russia's full-scale invasion and how the mission adapted to those challenges. We assessed the progress that USAID/Ukraine's PEPFAR programs made toward achieving their intended results related to HIV testing and case identification by comparing reported information to the intended results. We tested the validity of HIV service data that implementers reported to USAID/Ukraine. In addition, we reviewed program documentation and interviewed PEPFAR personnel regarding the achievement of the intended results. In addition, we assessed USAID/Ukraine's role in monitoring its PEPFAR programs by reviewing the Agency's monitoring requirements and documentation of its monitoring activities as well as interviewing Agency personnel.

¹ U.S. Department of State, "PEPFAR: Investing US \$13 Million to Reach Ukrainians in Need with Life-Saving Treatment," April 21, 2022.

² Ibid.

We conducted our work in accordance with generally accepted government auditing standards. Appendix A provides more detail on our scope and methodology.

Background

PEPFAR Programs in Ukraine

Prior to the full-scale invasion, the HIV/AIDS epidemic in Ukraine was concentrated in the country's southern and eastern regions. Since February 2022, the eastern oblasts have seen significant war damage, internal displacement of residents, and, in some areas, Russian occupation.³ As of February 2025, the war had internally displaced at least 3.7 million people, requiring displaced Ukrainians to establish new points of access for health and social services.⁴ In addition, the war has destroyed physical infrastructure—including over 2,250 healthcare facilities—and caused frequent power outages throughout Ukraine.⁵

To respond to the internal displacement of millions of Ukrainians, the PEPFAR Ukraine 2023 Country Operational Plan shifted from geographically targeted to nationwide HIV/AIDS programming.⁶ At the time of the full-scale invasion in February 2022, USAID/Ukraine managed two PEPFAR-funded programs that offered HIV/AIDS testing: HealthLink and Community Action for HIV Control. Table I describes both programs.

Table I. Selected USAID PEPFAR-Funded Programs in Ukraine

HealthLink	Community Action for HIV Control
<ul style="list-style-type: none"> Implemented by 100% Life, a Ukrainian nongovernmental organization. Used 13 local subawardees to provide HIV services at healthcare facilities. Implementation began in September 2017 and concluded in June 2024. Total estimated cost: \$37 million, as of January 2024. 	<ul style="list-style-type: none"> Implemented by Pact Inc., an international nongovernmental organization. Uses 22 local subawardees to provide community-based HIV services throughout Ukraine. Through community outreach activities, social workers provide HIV services for populations at high risk of the disease, as well as populations that may not regularly engage with healthcare facilities. Implementation began in July 2021 and will continue through June 2026. Total estimated cost: \$29.5 million, as of September 2023.

Source: OIG-generated table based on a review of the program documents.

³ Oblasts are the administrative divisions in Ukraine.

⁴ United Nations High Commissioner for Refugees, "Ukraine Refugee Crisis: Aid, Statistics and News," accessed on March 14, 2025.

⁵ World Health Organization, "Three years of war: rising demand for mental health support, trauma care and rehabilitation," February 24, 2025.

⁶ A PEPFAR country operational plan is the U.S. government's annual plan for investments in a specific country's HIV response. This plan outlines the strategies, activities, and expected results for the use of PEPFAR funds in that country.

Both HealthLink and Community Action for HIV Control focused on providing HIV testing services, identifying new cases, and connecting individuals to care, including antiretroviral therapy. In addition, each program included activities aimed at improving the capacity of Ukrainian healthcare facilities and community-based organizations to provide an array of HIV-related services.

In January 2025, the Secretary of State initiated a review of the structure of U.S. foreign assistance and all associated programs, including global health programs such as PEPFAR in Ukraine.⁷ This review may result in a realignment of PEPFAR programs and the agencies responsible for implementing them.

PEPFAR Metrics for Measuring Program Progress

The Department of State's Bureau of Global Health Security and Diplomacy (State/GHSD) sets global- and country-level targets to achieve PEPFAR's overall goal of HIV epidemic control by 2030.⁸ State/GHSD, in coordination with other PEPFAR agencies, develops annual country operational plans that set these required targets for success in PEPFAR activities, including HIV testing and case identification. Prior to Russia's full-scale invasion, USAID was one of the U.S. government agencies that contributed to achieving PEPFAR targets in Ukraine.

After the start of the full-scale invasion, State/GHSD allowed PEPFAR agencies in Ukraine to set and use "benchmarks" rather than targets to measure program progress due to the lack of current and stable population size estimates in Ukraine resulting from the wartime displacement of people. Benchmarks are flexible and based on program data. In addition, benchmarks inform assumptions about changing populations. USAID/Ukraine staff stated that the mission reassessed benchmarks at regular intervals based on updated information about the operating environment to improve their accuracy.

In contrast to benchmarks, PEPFAR targets are based on epidemic surveillance data, and funding levels are specifically linked to the achievement of these targets. In prior years, PEPFAR agencies in Ukraine provided technical assistance to implementers that failed to meet their targets. In cases where implementer performance continued to lag, PEPFAR agencies reallocated resources to other programs to ensure that funding aligned with performance.

PEPFAR staff from USAID's Office of HIV/AIDS and the Department of State said that the use of benchmarks permitted greater program flexibility, relieved pressure on implementers to achieve targets, and proved to be realistic given the highly fluid wartime operating environment in Ukraine.⁹ According to State/GHSD, PEPFAR agencies in Ukraine planned to continue using benchmarks to assess program progress until Ukraine could develop reliable targets informed by epidemic surveillance data.

⁷ The Secretary of State initiated this review consistent with the President's executive order, "Reevaluating and Realigning United States Foreign Aid," signed January 20, 2025.

⁸ PEPFAR defines national HIV epidemic control as the point at which the total number of new HIV infections falls below the total number of deaths from all causes among individuals with HIV, with both new infections and deaths among people living with HIV low and declining.

⁹ USAID's Office of HIV/AIDS provides technical support and monitoring guidance to USAID missions around the world.

USAID/Ukraine personnel said that the mission used targets for fiscal year (FY) 2022 and benchmarks for FY 2023. For the purposes of this report, we use the term “intended results” to describe targets and benchmarks during the audited period.

USAID/Ukraine Did Not Achieve All Intended PEPFAR Program Results Due to Wartime Challenges and Did Not Conduct Independent Performance Monitoring

Although HealthLink and Community Action for HIV Control continued to operate throughout FYs 2022 and 2023, the programs showed mixed results in meeting USAID/Ukraine’s intended PEPFAR program results for HIV testing and HIV case identification. Mission and program implementer staff stated that war-related challenges hindered each program’s ability to fully achieve the intended results. In addition, in FYs 2022 and 2023, USAID/Ukraine generally relied on its PEPFAR program implementers to conduct self-monitoring of activities, report program data, and complete data quality assessments. The mission did not conduct its own independent performance monitoring or adapt its independent performance monitoring practices to the wartime operating environment as required by Agency guidance.

USAID/Ukraine Did Not Achieve All Intended Results While Implementing PEPFAR Programs Due to Wartime Challenges

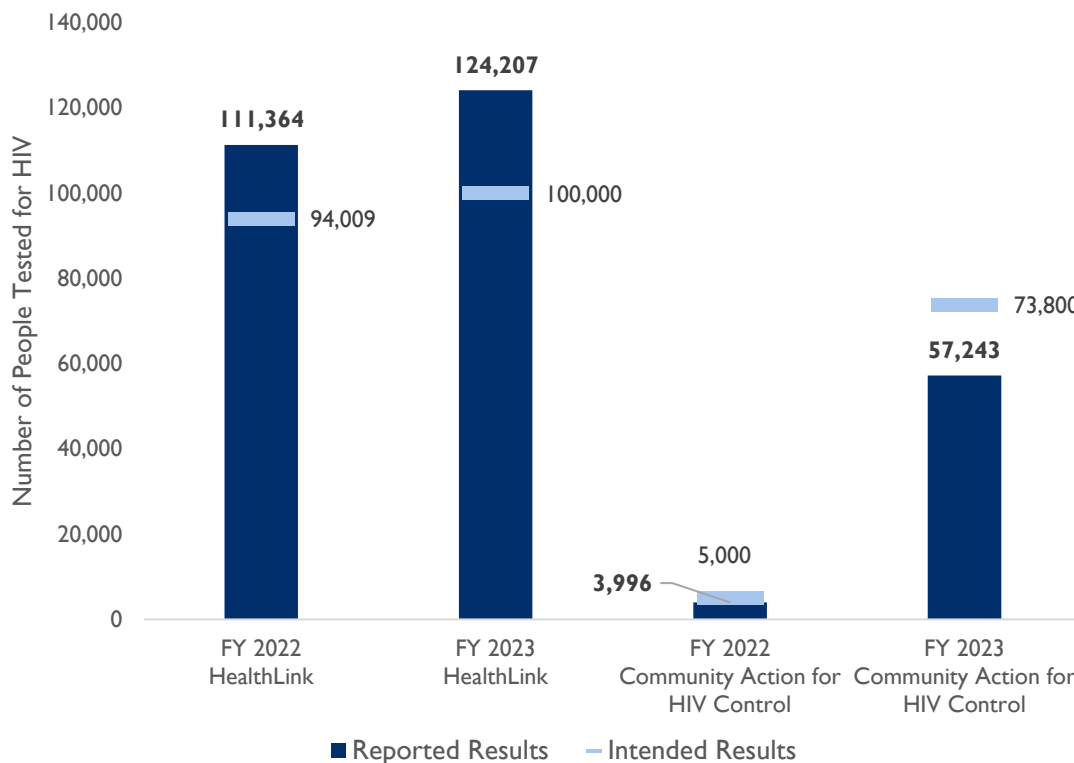
According to the cooperative agreements between USAID/Ukraine and the implementers of HealthLink and Community Action for HIV Control, the implementers are responsible for program management, including making progress toward program results. For the purposes of this audit, we assessed the extent of PEPFAR program implementation by comparing reported program results for (1) the number of individuals receiving HIV testing services and their test results and (2) the number of individuals who received HIV testing services and a positive test result identified against intended program results during the audited period.

We reviewed and tested USAID/Ukraine-reported results for the implementation and performance of the HealthLink and Community Action for HIV Control programs and compared that information to intended results that USAID/Ukraine set for HIV testing and HIV case identification for FYs 2022 and 2023. To provide reasonable assurance that the results that implementers reported to the mission were valid, we judgmentally selected and verified 120 of 966 HIV patient records to source documents across program sites for 6 of 35 subawardees for the two programs. In addition, we compared the verified patient records to data that USAID/Ukraine reported and used. We determined that USAID/Ukraine program results for HIV testing and HIV case identification were sufficiently reliable to measure the programs’ progress toward their intended results.

We found that the two PEPFAR programs showed mixed results in achieving USAID’s intended results, as illustrated in Figures 1 and 2. Specifically, we found that HealthLink exceeded its intended result for the number of people tested for HIV, but did not achieve its intended result for the number of positive cases identified in FY 2023. We found that Community Action for

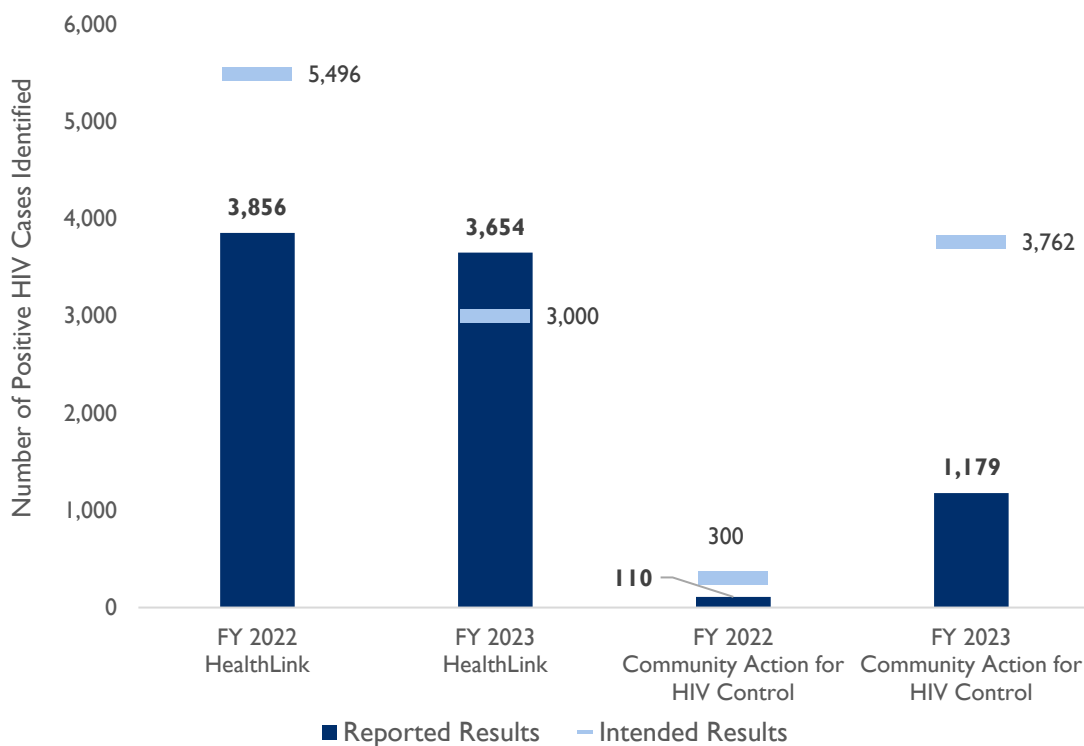
HIV Control did not achieve its intended results in either year for the number of people tested for HIV or for the number of positive cases identified.

Figure I. PEPFAR Program Intended Results Compared to Reported Results for the Number of People Tested for HIV in FYs 2022 and 2023



Source: OIG-generated graph based on program results reported to USAID.

Figure 2. PEPFAR Program Intended Results Compared to Reported Results for the Number of Positive HIV Cases Identified in FYs 2022 and 2023



Source: OIG-generated graph based on program results reported to USAID.




Our review of progress reports and discussions with staff from USAID/Ukraine, program implementers, and selected subawardees showed that the varying levels of success that each program achieved toward its intended results may be due, in part, to differences in its service approach and intended target populations. For example:

- HealthLink operated in healthcare facilities and provided HIV testing services to the public. A general practitioner often initiated these services. HealthLink staff stated that HealthLink reached its target population for HIV testing because healthcare facilities continued to operate, and people continued to seek out essential healthcare services despite the war.

- Community Action for HIV Control employed social workers to provide HIV testing services in communities for “key populations” that were not already connected to healthcare facilities, such as people who inject drugs and men who have sex with men.¹⁰ USAID personnel stated that HIV testing was not a priority for key populations during the war because these groups were focused on their immediate humanitarian needs. According to Community Action for HIV Control, the program did not achieve the intended results for HIV testing due to continuous patient migration away from their communities during the audited period. This patient migration and other disruptions caused by the war limited the ability of social workers to access the program’s “key populations.”

While the war impacted HealthLink and Community Action for HIV Control in unique ways, implementer and USAID/Ukraine staff from both programs reported common challenges related to infrastructure damage, continuous population migration, staffing, and safety and security risks. Table 2 provides examples of specific challenges that PEPFAR implementer and mission staff reported.

Table 2. Examples of War-Related Challenges Reported by PEPFAR Implementer and Mission Staff

 <p>Infrastructure Damage</p>	<p>HealthLink and Community Action for HIV Control personnel at several program sites described frequent power and internet outages that impacted HIV service delivery and patient data collection. In addition, progress reports for both programs described damage to urban infrastructure throughout Ukraine—including destruction to water supplies and health facilities—that hindered the delivery of HIV services.</p>
 <p>Continuous Population Migration</p>	<p>HealthLink personnel in Lviv stated that the significant influx of internally displaced people from eastern Ukraine put more pressure on Lviv’s healthcare system. In addition, healthcare providers in Lviv did not initially have the skills or capacity to provide HIV services to internally displaced people in the region. Similarly, program documentation from Community Action for HIV Control stated that the migration of patients to non-PEPFAR areas in the western regions of Ukraine resulted in individuals having limited access to medical care.</p>
 <p>Program Site Staffing</p>	<p>HealthLink personnel in Zaporizhzhia described an outflow of staff, including doctors and social workers, leaving for safer regions of Ukraine. Community Action for HIV Control personnel in Poltava stated that mobilization created staffing challenges. USAID/Ukraine agreement officer’s representatives stated that at least two program subawardees lost male staff to conscription.</p>

¹⁰ In the context of Ukraine’s HIV epidemic, “key populations” include men who have sex with men and their sexual partners; sex workers and their sexual partners; people who inject drugs and their sexual partners; people who inject drugs with a person living with HIV; sexual partners of a person living with HIV; prisoners; and transgender people.



Safety and Security Risks

Community Action for HIV Control personnel in Kryvyi Rih stated that given the current conscription laws enforced in Ukraine, many people were hesitant to seek out services or share their personal information for fear of how their information would be used and shared. HealthLink documentation from Zaporizhzhia reported that Russia had occupied at least five program sites. USAID/Ukraine agreement officer's representatives stated that subawardee personnel continue to operate despite the physical and mental stress of missile and drone attack threats.

Source: OIG-generated table based on PEPFAR program progress reports and interviews with USAID/Ukraine, implementer, and subawardee personnel.

USAID/Ukraine's PEPFAR programs continued to operate despite these wartime challenges, in part, because mission staff, including agreement officer's representatives, identified both ongoing and emerging operational risks prior to the war and took steps to mitigate them. For example, USAID/Ukraine staff shared relevant security information with program implementers before the start of the full-scale invasion and engaged in continuous communication and collaboration with implementers throughout FYs 2022 and 2023 to help them manage risks and challenges impacting activities and staff. Based on information the mission shared related to emerging security risks, HealthLink's implementer developed operational plans prior to the full-scale invasion. These plans allowed the program to continue implementation immediately following the war's onset.

USAID/Ukraine also adapted both awards after the full-scale invasion to achieve the following:

- Increase the total estimated cost of the combined awards by \$21.9 million for activities aimed at restoring basic health services.
- Expand the geographic area of the programs' activities to respond to the displacement of Ukrainians caused by the war, resulting in the programs expansion to four additional oblasts in western Ukraine.
- Add program objectives and activities that directly address the impacts of Russia's full-scale invasion on Ukraine's healthcare system, such as providing training to healthcare workers on HIV testing and screening of other prioritized diseases and scaling up models to access people at high risk of HIV infection.

We are not making a recommendation related to the achievement of PEPFAR program intended results due to the external factors and challenges in operating USAID/Ukraine PEPFAR programs in the wartime environment. Officials from USAID/Ukraine and the Office of HIV/AIDS stated that they are satisfied with the overall performance of the programs given the challenging operating environment. Nevertheless, the war presents an ongoing threat that may hinder USAID/Ukraine's ability to achieve the overall PEPFAR goal of accelerating Ukraine's efforts to end HIV as a public health threat by 2030.

USAID/Ukraine Did Not Conduct Independent Performance Monitoring or Adapt its Monitoring Practices in Response to the War

Instead of conducting its own independent performance monitoring, USAID/Ukraine generally relied on its PEPFAR program implementers to self-monitor program activities, report program data, and conduct data quality assessments in FYs 2022 and 2023. During this time, implementers of the HealthLink and Community Action for HIV Control programs performed a variety of monitoring activities over their programs both in-person and virtually as the security situation allowed. These activities included performing data quality assessments, preparing quarterly progress reports, and conducting site visits. Such monitoring activities were designed to ensure that data was credible and sufficient for decision-making.

While State/GHSD did not provide specific monitoring expectations for PEPFAR programs in Ukraine, USAID had established its own requirements for monitoring programs in Ukraine, including PEPFAR programs. USAID/Ukraine's mission order on performance monitoring stated that agreement officer's representatives, in coordination with project managers, should plan for ongoing and systematic monitoring and oversight of their activities.¹¹ This monitoring and oversight should include site visits to verify reported results, such as the number of patients that tested positive for HIV. In addition, the mission order stated that agreement officer's representatives were responsible for conducting data quality assessments of indicators that would be reported to USAID headquarters. While program implementers could conduct data quality assessments, agreement officer's representatives were responsible for reviewing and verifying them. Despite the lack of guidance from State/GHSD to monitor programs, USAID/Ukraine's mission order established monitoring requirements.

In addition to the mission order, guidance from USAID's Office of HIV/AIDS stated that USAID operating units should not rely wholly on their implementing partners to monitor the Agency's HIV/AIDS programs, even in difficult operating environments, because of the potential conflict of interest. Agency agreement and contracting officer's representatives should consider conducting routine data quality checks and monitoring visits on a sample of patient records, which could identify potential discrepancies in reported results, in addition to performing data quality assessments, which are more comprehensive assessments performed every 3 years.

Personnel from USAID/Ukraine, including the PEPFAR program manager and agreement officer's representatives, stated that the mission did not conduct its own independent performance monitoring from late February 2022 through the end of the audited period in September 2023. Specifically, the mission did not perform any formal data quality assessments for HealthLink or Community Action for HIV Control or conduct formal site visits. Amid continued Russian attacks, the U.S. Embassy in Kyiv placed travel restrictions on embassy personnel, limiting the locations where mission personnel could travel to conduct in-person monitoring of PEPFAR program activities. Despite the travel restrictions, guidance from USAID's Office of HIV/AIDS stated that USAID/Ukraine should be actively involved in oversight of its PEPFAR programs even in nonpermissive environments.

¹¹ USAID/Ukraine, Mission Order MO201-3, "Performance Monitoring," 2017.

According to guidance from USAID's Office of HIV/AIDS, missions could adapt their independent monitoring practices for programs in nonpermissive environments through remote data quality assessments, virtual monitoring visits, and/or by contracting with a third-party monitor; however, USAID/Ukraine did not do so. USAID/Ukraine personnel stated that the mission conducted remote performance monitoring to adapt to the COVID-19 pandemic. However, the mission stopped this remote monitoring at the beginning of the full-scale invasion and did not resume it during the audited period. Also, USAID/Ukraine staff did not conduct additional program data verification procedures. Mission staff stated that they were confident in the accuracy of the HIV service data that the program implementers reported because the implementers and the government of Ukraine's Public Health Center completed data verification processes.¹² Nevertheless, USAID/Ukraine's mission order on performance monitoring still required USAID/Ukraine to independently validate reported data.

According to USAID's Office of HIV/AIDS, a mission's lack of involvement in corroborating the data that program implementers reported presents a risk that issues of poor quality program data may go unnoticed or unaddressed. Poor quality program data could lead to missed opportunities to identify program strengths or performance gaps and reduced stakeholder confidence and support, as well as inappropriate decisions. Our testing identified that "key population" data program implementers reported to USAID/Ukraine had errors for 16 of 120 selected patients, or 13.3 percent.¹³ For example, a patient was recorded in their file as "a man who has sex with men," yet was recorded as part of the "general population" in the program's electronic database—two different classifications of "key population." According to USAID's Office of HIV/AIDS, the discrepancies we identified should warrant a review by the mission because information about a patient's "key population" is used to prioritize program activities.

Conclusion

Russia's full-scale invasion of Ukraine has had significant impacts on USAID PEPFAR programs' ability to achieve stated goals. Given the challenges of operating in a wartime environment, it is especially important that USAID, the Department of State, and other stakeholders have verified and reliable information to make decisions to adapt programs and funding to mitigate these challenges and better ensure program success. USAID has established methods to provide independent oversight in nonpermissive environments to help it obtain this information. Failing to use these methods in Ukraine may prevent the Agency from meeting intended PEPFAR program results and achieving its goal of ending HIV as a public health threat in Ukraine by 2030. Furthermore, although the future of PEPFAR programs is still to be determined, it will be critical for the agencies administering those programs in nonpermissive environments, like Ukraine, to implement independent monitoring mechanisms to validate reported data and performance.

¹² The government of Ukraine's Public Health Center is responsible for epidemiological monitoring of HIV infections, AIDS, tuberculosis, and other socially significant diseases. In addition, the Public Health Center is responsible for data analysis and dissemination relevant to the listed diseases. The Public Health Center verified that HealthLink and Community Action for HIV Control identified new and unique HIV positive cases through a set of deduplication procedures. We observed these procedures during fieldwork in Kyiv, Ukraine.

¹³ "Key population" data was not directly related to our testing on program results data.

Recommendations

We recommend that the USAID Mission Director for Ukraine take the following action:

- I. Implement independent monitoring methods to verify activity and performance data reported by U.S. President's Emergency Plan for AIDS Relief program implementers in Ukraine.

OIG Response to Agency Comments

We provided our draft report to USAID on May 12, 2025. On May 30, 2025, we received the Agency's response, which is included as Appendix B of this report. The Agency also provided technical comments, which we considered and incorporated as appropriate.

The report included one recommendation. While USAID agreed with the recommendation, we consider the recommendation open and unresolved and do not acknowledge a management decision for the reasons below.

First, we determined that the proposed action plan does not fully address the intent of the recommendation because it does not implement ongoing and systemic monitoring and oversight of the PEPFAR activities. In its response, USAID/Ukraine states that it conducted a data quality assessment of Community Action for HIV Control in November 2024, after the end of the audited period. However, the mission does not describe any other actions to implement independent monitoring methods to verify activity and performance data that the implementer reports. These actions could include conducting routine data quality checks and in-person or remote monitoring visits and obtaining a qualified third-party monitor.

Furthermore, USAID is unable to commit to a definitive target date for closing this recommendation because responsibility for the program will transition to the Department of State on July 1, 2025. As such, the recommendation will remain open and unresolved until we coordinate with the Department of State to confirm a final action plan and target date for completion.

Appendix A. Scope and Methodology

We conducted our work from February 2024 through 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 objective.

Our audit objective was to assess the extent to which USAID/Ukraine implemented and monitored selected PEPFAR programs to achieve its intended results.

In planning and performing the audit, we gained an understanding and assessed internal controls that were significant to our audit objective. Particularly, we designed and conducted procedures related to two of five internal control components as defined by the U.S. Government Accountability Office. These included Information and Communication (Principle 13) and Monitoring (Principles 16 and 17).¹⁴

We conducted our audit in Frankfurt, Germany, and Kyiv, Ukraine. The scope of the audit was USAID/Ukraine's implementation and monitoring of two PEPFAR programs—HealthLink and Community Action for HIV Control—between January 2022 to September 2023. Of the four USAID/Ukraine PEPFAR programs implemented during this period, we judgmentally selected these two because they were the only active programs fully dedicated to providing HIV testing services at the start of Russia's invasion. In addition, from five PEPFAR indicators, we judgmentally selected the two indicators considered key for measuring performance against intended results that support the achievement of USAID's PEPFAR goal in Ukraine. These indicators were (1) the number of individuals who received HIV testing services and their test results and (2) the number of individuals who received HIV testing services and a positive test result.

Our findings cannot be used to make inferences about all USAID/Ukraine PEPFAR programs or indicators. However, we determined that our method for selecting and examining the programs and indicators in our sample was appropriate for our audit objective, and that the selection would generate valid, reliable evidence for our audit findings and conclusions.

To document wartime challenges to implementation for USAID/Ukraine's PEPFAR programs, we reviewed documentation for our two selected PEPFAR programs and conducted semistructured interviews with USAID/Ukraine PEPFAR program managers, implementer Chiefs of Party, and subawardee program personnel.

To assess HealthLink and Community Action for HIV Control's progress toward achieving their intended results related to HIV testing and case identification, we analyzed reported results for the two judgmentally selected PEPFAR indicators—the number of individuals who received HIV testing services and their test results as well as the number of individuals who received HIV testing services and a positive test result—and compared them to intended program results.

¹⁴ U.S. Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G), September 2014.

We reviewed the narratives in the programs' quarterly progress reports and interviewed USAID/Ukraine personnel to determine the reasons why the two selected programs did not meet their intended results. In addition, we interviewed officials from USAID's Office of HIV/AIDS and State/GHSD to understand (1) how State/GHSD and other U.S. government agencies implementing PEPFAR programs developed PEPFAR intended results for FYs 2022 and 2023, (2) what limitations hindered the development of accurate PEPFAR intended results, and (3) what expectations State/GHSD had for agencies implementing PEPFAR programs in Ukraine during the wartime operating environment.

To examine USAID/Ukraine's information and communication controls and understand how the HealthLink and Community Action for HIV Control implementers and subawardees collected and reported PEPFAR data to USAID/Ukraine, we conducted virtual site visits and two in-person site visits in Kyiv, Ukraine, in April 2024. During the visits, we observed and documented the collection of HIV program data from the point of patient care to final reporting to USAID/Ukraine. In addition, we reviewed procedures conducted by the government of Ukraine's Public Health Center to ensure positive HIV testing cases are not duplicated in the national database and interviewed personnel at the center to discuss the procedures.

To determine the validity of HIV service data that PEPFAR subawardees collected and reported to USAID/Ukraine, we judgmentally selected 6 of 35 subawardees from the 2 programs based on geographic location, amount of PEPFAR funds received, and prior experience implementing PEPFAR programming.¹⁵ We randomly selected 20 patient records from each of the 6 selected subawardees for our examination. In total, we reviewed 120 of 966 HIV patient records.¹⁶ We verified that physical patient records matched source documents and that the patient records matched information reported in the digital program database that was then reported to USAID/Ukraine. In addition, we conducted structured interviews with Ukrainian subawardee personnel to document their processes for collecting, reporting, and maintaining PEPFAR program data. We found the reported HIV service data to be reliable to support our audit conclusions, except for "key population" data, which we reported in the audit findings. Findings from our examination of patient records for the selected subawardees cannot be generalized to patient records for all subawardees.

To examine USAID/Ukraine's monitoring controls and to assess the extent to which USAID/Ukraine conducted monitoring activities for its PEPFAR programs in the wartime environment, we interviewed knowledgeable personnel from USAID's Office of HIV/AIDS and State/GHSD to document the monitoring expectations for PEPFAR programs in Ukraine. In addition, we examined USAID's requirements for monitoring the performance of programs in Ukraine, including PEPFAR programs. We also reviewed documentation of monitoring activities—including data quality assessments, site visit reports, and quarterly progress reports—that HealthLink and Community Action for HIV Control implementers conducted to

¹⁵ The patient records that we reviewed were redacted of all personally identifiable information in accordance with Ukraine's law on personal data protection.

¹⁶ We conducted virtual site visits to program sites located in Lviv, Zhytomyr, Kyiv, Poltava, Dnipropetrovsk, and Zaporizhzhia oblasts in Ukraine. Given security restrictions imposed by the U.S. Embassy in Ukraine, we did not directly observe program sites outside of Kyiv oblast.

evaluate whether USAID/Ukraine's role in monitoring the programs sufficiently met the expectations set by State/GHSD, USAID's Office of HIV/AIDS, and Agency requirements.

Appendix B. Agency Comments



MEMORANDUM

TO: Gabriele Tonsil - Acting Assistant Inspector General Office of Audits, Inspections, and Evaluations

FROM: Ann Hopper - Acting Mission Director, USAID/Ukraine

DATE: May 30, 2025

SUBJECT: Management Comments on the Draft Audit Report for PEPFAR in Ukraine: USAID/Ukraine Did Not Achieve All Its Benchmarks Due to Wartime Challenges or Conduct Independent Performance Monitoring dated April 16, 2025 (OIG Task Number 881U0624)

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 draft audit report contains one recommendation for the USAID/Ukraine Mission. The Agency agrees with the recommendation, and reports that the required action to address the recommendation has already been taken.

Please find below Mission's detailed response to the audit findings and the audit recommendation.

Recommendation No. 1

Implement independent monitoring methods to verify activity and performance data reported by U.S. President's Emergency Plan for AIDS Relief program implementers in Ukraine.

Management Response:

USAID agrees with the recommendation, however the following two conclusions drawn in the report do not reflect the information provided by USAID/Ukraine: The report claims that (1) USAID did not conduct independent performance monitoring and (2) USAID did not adapt its monitoring practices because of the war.

USAID/Ukraine has been conducting independent performance monitoring from September 2023 to present, once U.S. Embassy restrictions on travel - outside of USAID's control - were lifted. The framing of the report does not recognize the implementation challenges in an ongoing war environment, where movement and work, including active monitoring and program implementation, were prohibited by Embassy security restrictions. The report does not acknowledge that the USAID/Ukraine was on 100% telework status, with no site visits or in person monitoring from February 24, 2022 through July 1, 2023.

With regard to the second conclusion, USAID/Ukraine made all possible efforts within its manageable control to adapt monitoring practices during an active war, including virtual monitoring. USAID's third party monitoring contractor did not include health specialists trained on the specifics of HIV and/or PEPFAR programming (including specific monitoring and reporting requirements). However, virtual monitoring by USAID was also not immune to the grave challenges of war. Partners faced significant security and movement restrictions and their physical implementing sites were frequently inaccessible to Ukrainian staff due to military activity. Third-party monitoring was not insulated from these difficulties. Nonetheless, USAID carried out the required DQA in November 2024 when it was permitted and safe to do so and in line with the Agency's requirements. Differing Agency requirements are suggested in the report but are not detailed nor cited.

In view of the above, we suggest rewording of the audit report title to "USAID/Ukraine **was unable to conduct full** independent performance monitoring **nor fully** adapt its monitoring practices **due** to the ongoing war and related movement restrictions."

USAID/Ukraine reports that it has already implemented this recommendation for the remaining active mechanism featured in this report. On October 10, 2024, the OIG team was informed that the Data Quality Assessment (DQA) for Community Action for HIV Control (CAHC) was planned for November 2024. CAHC's HIV services started in six regions in April 2022. Therefore, the DQA was conducted within 2.5 years as planned and required.

Healthlink also conducted an internal DQA in 2023 for every facility they worked with. The results were shared with the OIG.

Target Completion Date:

USAID programmatic activities and operations are planned to be transitioned to the State Department no later than July 1, 2025, and all USAID staff (American and local) have received reduction-in-force (RIF) notices terminating their employment with USAID, with effective dates no later than September 2, 2025. As a result, USAID/Ukraine cannot make any commitment to the completion date for the recommendation. As of the date of this response, USAID/Ukraine proposes a target completion date of April 16, 2026; however, after July 1, 2025, the Office of Inspector General (OIG) should engage with the State Department to reassess the implementation plan as well as the target completion date.



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