

OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

Global Food Security: USAID Prioritized Funding and Adapted Programs to Address the Impacts of Russia's Full-Scale Invasion of Ukraine

Audit Report 9-000-25-001-P
September 11, 2025

Audit



Office of Audits, Inspections, and Evaluations



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

DATE: September 11, 2025

TO: Kenneth Jackson
Deputy Administrator for Management and Resources
USAID

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

SUBJECT: Global Food Security: USAID Prioritized Funding and Adapted Programs to Address the Impacts of Russia's Full-Scale Invasion of Ukraine

This memorandum transmits our final audit report. Our audit objectives were to (1) identify the process USAID's Bureau for Resilience, Environment, and Food Security (REFS) followed to consider the risk of food insecurity and other factors when prioritizing Additional Ukraine Supplemental Appropriations Act, 2022 (2022 AUSAA) funding recommendations and assess to what extent REFS documented this process; and (2) assess how USAID adapted and measured the results of its agricultural programming to address the impacts of the Russia's full-scale invasion of Ukraine.

The report contains our audit findings, a consideration for future foreign assistance, and no recommendations. USAID did not have any comments on the draft report.

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

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Report in Brief

Why We Did This Audit

Ukraine and Russia are key food suppliers to global markets, accounting for 12 percent of food trade worldwide from 2019 to 2021. Russia's full-scale invasion of Ukraine in February 2022 exacerbated food insecurity beyond Ukraine's borders, impacted the global food system, and contributed to worldwide increases in agricultural commodity prices. In May 2022, Congress passed the Additional Ukraine Supplemental Appropriations Act, 2022 (2022 AUSAA), which included Economic Support Funds for Ukraine and other countries experiencing higher risk of food insecurity. USAID was responsible for efforts to address food insecurity, including coordinating with the Department of State (State) to prioritize AUSAA funding and programming \$655 million of this funding.

We conducted this audit to (1) identify the process USAID's Bureau for Resilience, Environment, and Food Security (REFS) followed to consider the risk of food insecurity and other factors when prioritizing 2022 AUSAA funding recommendations and assess to what extent REFS documented this process; and (2) assess how USAID adapted and measured the results of its agricultural programming to address the impacts of Russia's full-scale invasion of Ukraine.

We reviewed Agency efforts from the date Congress passed the 2022 AUSAA on May 21, 2022, through September 30, 2024, and focused on agricultural activities. In addition, we selected a judgmental sample of three USAID missions in Honduras, Egypt, and Kenya and East Africa that received 2022 AUSAA funding for agriculture activities.

What We Recommend

We did not make any recommendations. However, we suggest the administration consider documenting all key decisions when determining allocations for any future emergency supplemental funding to enhance the transparency of the process for stakeholders.

What We Found

REFS used a risk assessment and other factors to help prioritize 2022 AUSAA funding and generally documented key steps. The bureau developed a country-level risk assessment to rank countries at risk of increased food insecurity and prioritize 2022 AUSAA funding for operating units. This assessment included countries' underlying vulnerability; exposure to Russia's full-scale invasion of Ukraine; and the potential impacts of higher food, fertilizer, and fuel prices. REFS used the results of its risk assessment to develop a list of 2022 AUSAA funding allocation recommendations for the operating units. While REFS documented several steps in its process to prioritize 2022 AUSAA funding, we could not verify how the bureau made certain decisions for prioritizing 2022 AUSAA funding recommendations because USAID's workforce was placed on administrative leave in February 2025.

USAID largely used 2022 AUSAA funding to adapt existing agricultural programming to address the impacts of Russia's full-scale invasion of Ukraine and measured results as part of ongoing food security activities. USAID programmed the majority of 2022 AUSAA funding into existing agricultural activities to help address food insecurity in countries impacted by Russia's full-scale invasion. We found that each of the three selected missions took steps to adapt their existing agricultural programming to address rising food insecurity. The Agency measured the results of agricultural activities overall but could not measure activity results specific to the programming of 2022 AUSAA funding because most of these activities also received funds as part of Feed the Future—the U.S. government's initiative launched in 2010 to combat global hunger and food insecurity.

Introduction

Russia's full-scale invasion of Ukraine in February 2022 exacerbated food insecurity across the world. The invasion also impacted the global food system and contributed to worldwide increases in agricultural commodity prices. Russia and Ukraine are key food suppliers to global markets, accounting for 12 percent of food trade worldwide from 2019 to 2021. As a result, countries far beyond Ukraine's borders have experienced increased food insecurity.

In May 2022, Congress passed the 2022 AUSAA, which included Economic Support Funds for Ukraine and other countries experiencing an elevated risk of food insecurity.¹ USAID was responsible for efforts to address food insecurity, including coordinating with the Department of State (State) to prioritize AUSAA funding and programming \$655 million of this funding. In February 2024, we reported that USAID obligated 92 percent of 2022 AUSAA funding to agricultural activities.²

We conducted this audit to (1) identify the process that USAID's REFS followed to consider the risk of food insecurity and other factors when prioritizing 2022 AUSAA funding recommendations and assess to what extent REFS documented this process; and (2) assess how USAID adapted and measured the results of its agricultural programming to address the impacts of Russia's full-scale invasion of Ukraine.

Our audit focused on USAID's efforts to obligate \$620 million of the \$655 million in 2022 AUSAA Economic Support Funds to operating units worldwide, excluding the USAID Mission in Ukraine (USAID/Ukraine).³ We did not include USAID/Ukraine because we planned to conduct a separate audit of efforts to address food insecurity in Ukraine.⁴ We focused on agricultural activities, which comprised 92 percent of the 2022 AUSAA programming.⁵ We reviewed Agency efforts from the date Congress passed the 2022 AUSAA on May 21, 2022, through September 30, 2024.

To answer the first audit objective, we interviewed USAID and State staff to understand the process and the factors considered when prioritizing 2022 AUSAA funding for operating units. We compared the amount of 2022 AUSAA funding that was allotted to operating units against the results of a risk assessment REFS conducted that ranked countries at risk of increased food insecurity resulting from Russia's full-scale invasion of Ukraine. In addition, we reviewed supporting documents for the risk assessment.

To answer the second objective, we selected a judgmental sample of 3 out of 43 USAID missions in—Honduras (USAID/Honduras), Egypt (USAID/Egypt), and Kenya (USAID/Kenya

¹ Public Law 117-128. The law included \$760 million in Economic Support Funds. USAID was responsible for programming \$655 million, and State was responsible for programming \$105 million.

² USAID OIG, [Information Brief: USAID's Assistance to Address Global Food Security Impacted by Russia's War Against Ukraine](#) (9-000-24-001-A), February 2024.

³ Under 2022 AUSAA, REFS and the operating units (excluding USAID/Ukraine) obligated \$620 million of \$655 million total. USAID/Ukraine obligated the remaining \$35 million.

⁴ Due to changes in USAID's operations, we no longer plan to conduct the separate audit.

⁵ REFS obligated the remaining 8 percent to nutrition, program design and learning, administration and oversight, and evaluation.

and East Africa)—that received 2022 AUSAA funding for agriculture activities.⁶ We selected the sample based on regional representation, the amount of funding received, the global food security risk ranking from the REFS risk assessment, and accessibility to sites to verify activities. We then reviewed all eight awards for activities that received 2022 AUSAA funding for the selected missions. We conducted site visits to these countries and interviewed mission staff, implementers, and beneficiaries to discuss how 2022 AUSAA funding was programmed and how results were achieved. In addition, we reviewed supporting documentation for 2022 AUSAA-funded activities.

On January 26, 2025, the Secretary of State ordered a pause on all U.S. foreign assistance funded by State and USAID for review.⁷ Moreover, many USAID staff were put on administrative leave in February 2025. As a result, we were unable to verify the full extent to which REFS documented how it used input from the regional bureaus and Agency leadership to make 2022 AUSAA funding recommendations.

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

Background

USAID received \$655 million in 2022 AUSAA funding and used it to support three key lines of effort from the U.S. government’s *Near-Term Plan to Address Global Food Security*. USAID provided three lines of effort as guidance to operating units on the appropriate activities for the 2022 AUSAA funding. Figure I shows the three lines of effort and descriptions.

Figure I. Three Lines of Effort to Help Address Global Food Insecurity



Cushioning the Macroeconomic Shock and Impact on Poor People	Mitigating the Global Fertilizer Shortage	Increasing Investments in Agriculture Capacity and Resilience
➤ Supporting social protection and safety nets ➤ Protecting nutrition ➤ Building household, community, and system capacity to manage future shocks and stresses	➤ Expanding fertilizer finance and investment across fertilizer supply chains ➤ Promoting more efficient use of fertilizer ➤ Promoting increased use of innovative soil nutrient sources ➤ Promoting better agricultural practices	➤ Protecting crop production ➤ Reducing food loss ➤ Supporting agribusiness

Source: OIG analysis of REFS guidance.

The funded activities included providing targeted fertilizer subsidies to support agricultural resilience and help farmers offset elevated fertilizer prices, supporting programs for pregnant

⁶ The three missions in our sample comprised \$65 million of the \$620 million (10 percent) in 2022 AUSAA funding.

⁷ The Secretary of State issued this order consistent with the President’s Executive Order, “Reevaluating and Realigning United States Foreign Aid,” signed January 20, 2025.

and nursing women, and helping school feeding nutrition efforts. This funding focused on low- and lower-middle-income countries with acute food insecurity.

Within USAID, REFS was responsible for leading Feed the Future—the U.S. government’s initiative to combat global hunger and food insecurity.⁸ REFS coordinated with and provided technical assistance to USAID bureaus and missions that implement Feed the Future-funded activities, including those that programmed 2022 AUSAA funding. Since its inception in 2010, Feed the Future has prioritized activities in certain target countries.⁹ In addition, REFS was responsible for developing funding allocation recommendations for USAID’s portion of the 2022 AUSAA funding for the joint USAID/State Department spend plan submitted to the Office of Management and Budget.

USAID had 6 months between April and September 2022 to prioritize and obligate the 2022 AUSAA funding. According to REFS staff, REFS was notified in April 2022 about potential supplemental funding for food insecurity and began efforts to prioritize this funding, which Congress passed a month later, as discussed later in this report. Further, REFS staff said that the Office of Management and Budget expected USAID operating units receiving the funds to obligate the funding by September 30, 2022.

USAID obligated 2022 AUSAA funding to 49 operating units for programming.¹⁰ In addition to USAID/Ukraine, the operating units consisted of 43 country missions, 4 regional missions, and REFS. Of the 43 missions in countries impacted by Russia’s full-scale invasion of Ukraine, 20 were Feed the Future-target countries.¹¹ Of the \$620 million in 2022 AUSAA funding, USAID obligated \$578.8 million (93 percent) by September 30, 2022. REFS officials said that out of the remaining \$41.2 million (7 percent), \$27.5 million was not available for obligation as of September 30, 2022, due to a congressional hold and a reserve account. Further, \$13.7 million was available by the end of fiscal year 2022; of the \$13.7 million, the USAID Mission in Kyrgyzstan obligated approximately \$700,000 in November 2022, and the USAID Mission in Tajikistan obligated \$13 million in February 2023.

REFS Used a Risk Assessment and Other Factors to Help Prioritize 2022 AUSAA Funding and Generally Documented Key Steps

REFS developed a risk assessment to rank countries at risk of increased food insecurity and prioritize 2022 AUSAA funding for operating units. In addition, REFS incorporated other factors from operating units, such as funding needs and feedback from stakeholders, to make its list of 2022 AUSAA funding allocation recommendations. Although REFS documented several steps in

⁸ Feed the Future was launched in 2010 and invests in target countries that are committed to improving their own food security and nutrition.

⁹ Feed the Future has prioritized activities in certain target countries, which are countries that were selected based on specific criteria, including level of need and potential for agriculture-led growth.

¹⁰ USAID’s definition of operating units includes field missions and regional entities as well as bureaus and independent offices in Washington, DC.

¹¹ USAID/Ukraine was included in the 49 operating units that received 2022 AUSAA funding, but it was not included in the scope of this audit.

this process, we could not fully verify how REFS made certain decisions on how 2022 AUSAA funding was prioritized because USAID's workforce was placed on administrative leave in February 2025.

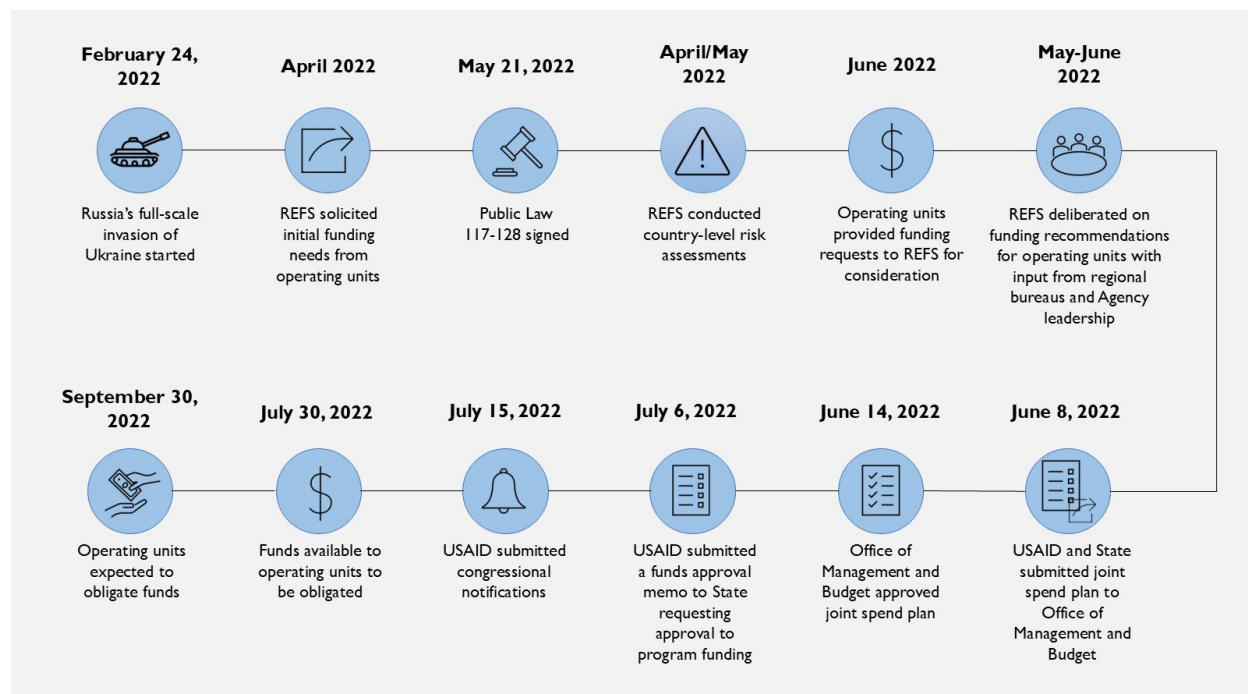
REFS Used a Risk Assessment and Information From Operating Units and Others to Prioritize 2022 AUSAA Funding

REFS developed a risk assessment and used other factors as part of its process to prioritize 2022 AUSAA funding recommendations for operating units. Based on reviews of REFS documentation, we found that REFS assessed risk at the country-level between April and May 2022 and relied on existing vulnerability and exposure to the impacts of Russia's full-scale invasion of Ukraine. To develop the risk assessment, REFS ranked all low-, lower-middle, and upper-middle-income countries based on their underlying vulnerability to the impacts resulting from Russia's full-scale invasion. REFS assessed underlying vulnerability based on need, including the prevalence of extreme poverty and food insecurity. REFS then assessed the countries' likelihood of exposure to, or receipt of, a financial windfall from higher prices for food, fuel, or fertilizer. Using this information, REFS ranked 131 countries.

Separately, between April and June 2022, REFS also requested and reviewed programmatic information from the operating units to help prioritize 2022 AUSAA funding recommendations. Specifically, REFS asked operating units to provide information on their initial uses of the supplemental funding, including proposed activities and implementers. In addition, REFS asked operating units to provide details of how their proposed activities aligned with the three lines of effort from the *Near-Term Plan to Address Global Food Security*. REFS then compared the funding that the operating units requested with the risk assessment.

REFS used the results of its risk assessment to develop a list of funding allocation recommendations for the operating units that REFS then shared with the regional bureaus, Agency leadership, and other stakeholders for feedback. According to REFS officials, REFS received input on these recommendations from the regional bureaus based on their knowledge of their portfolio of operating units, such as the mission's capacity to absorb funding. In addition, REFS officials said that they received and incorporated feedback on these recommendations from Agency leadership funding. Moreover, USAID's 2022 AUSAA funding recommendations were influenced by ongoing interagency negotiations that included State and the Office of Management and Budget. REFS officials said that no one factor had more weight than the other factors to help prioritize 2022 AUSAA funding. REFS then used these rankings to inform a joint USAID and State spend plan for 2022 AUSAA funding, which the Office of Management and Budget approved on June 14, 2022. Figure 2 shows key events related to REFS' process for prioritizing 2022 AUSAA funding recommendations.

Figure 2. Timeline of Events Related to USAID Prioritizing and Obligating 2022 AUSAA Funding



Source: OIG analysis of REFS information.

REFS Generally Documented Steps in Its Process for Prioritizing 2022 AUSAA Funding

REFS documented several steps in its process to prioritize 2022 AUSAA funding. Federal internal control standards state that managers must ensure that all decisions and actions are documented to help verify that internal controls are in place and functioning as intended, to ensure that relevant information is recorded and communicated to the right people in a timely manner, and to support transparency and accountability.¹² Based on available records and discussions with REFS staff, we found the bureau documented its risk assessment, funding needs the operating units identified, State's funds approval memo, and congressional notifications.

However, we could not obtain documentation to verify how REFS made certain decisions using input from the regional bureaus and Agency leadership for prioritizing the funding recommendations. Specifically, we identified instances where REFS made funding decisions that did not align with its risk assessment. For example, USAID/Egypt received \$35 million in funding—the third largest allocation of 2022 AUSAA funding to an individual country—but REFS ranked Egypt 65 out of 131 countries in its risk assessment.¹³ We found that USAID/Egypt did not initially request 2022 AUSAA funding. USAID officials told us that USAID/Egypt was

¹² U.S. Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G), "Control Activities," Principle 10, "Design Control Activities," and "Information and Communication," Principle 14, "Communicate Internally," and Principle 15, "Communicate Externally," September 2014.

¹³ The 2022 Additional Ukraine Supplemental Appropriations Act funding to an individual country ranged from \$1.5 million to \$55 million. The average allocation of the funding received by a country was \$12 million.

later recommended for funding in response to the Middle East Bureau identified Egypt as a country that was significantly impacted by Russia's full-scale invasion of Ukraine. Staff at another regional bureau that we interviewed told us that it was not clear how final funding decisions were made. They said the regional bureau's recommendation of two countries were not taken into consideration based on the REFS risk assessment and those countries did not receive 2022 AUSAA funding.

We could not determine the full extent to which REFS documented how it used input from regional bureaus and Agency leadership to make funding recommendations because USAID's workforce was placed on administrative leave in February 2025. Since we could not verify this information, we are not making any recommendations at this time. However, documenting all decisions on the use of emergency supplemental funding for development assistance, including food security, allows foreign assistance leaders to demonstrate to internal and external stakeholders that they have made transparent decisions.

USAID Largely Used 2022 AUSAA Funding to Adapt Existing Agricultural Programming to Address the Impacts of Russia's Full-Scale Invasion of Ukraine and Measured Results as Part of Ongoing Food Security Activities

According to REFS, USAID programmed the majority of 2022 AUSAA funding into existing agricultural activities to help address food insecurity in countries impacted by Russia's full-scale invasion of Ukraine. The three selected missions—USAID/Honduras, USAID/Egypt, and USAID/Kenya and East Africa—took steps to use 2022 AUSAA funding by adapting their existing agricultural programming to address rising food insecurity in their respective countries. However, while USAID measured results of agricultural activities overall, according to REFS, the Agency could not measure activity results specific to the use of 2022 AUSAA funding.

USAID Largely Used 2022 AUSAA Funding to Adapt Its Existing Agricultural Programming to Address Food Insecurity Related to Russia's Full-Scale Invasion of Ukraine

REFS officials stated that USAID programmed the majority of 2022 AUSAA funding into existing agricultural activities because it allowed the Agency to rapidly implement activities to counter food insecurity. On July 30, 2022, USAID made 2022 AUSAA funding available to operating units, including the three missions we reviewed. Operating units had 2 months to obligate \$655 million by September 30, 2022. Further, according to REFS, many of these existing activities had an active presence on the ground and were relevant to addressing the impacts of the invasion, but needed to be expanded or modified to meet additional needs to avoid a larger humanitarian caseload in the future.

We found that each of the three selected missions took steps to adapt their existing agricultural programming to address rising food insecurity. For example, USAID/Honduras and USAID/Kenya and East Africa expanded work on addressing the fertilizer issues exacerbated by Russia's full-scale invasion of Ukraine. USAID/Egypt adapted an existing horticulture activity to expand into the wheat sector. The three selected missions received a total of \$65 million, or about 10 percent of the total 2022 AUSAA funding. Our review of eight award modifications for eight activities found that these missions programmed more than \$62 million into seven existing agricultural activities. The selected missions we reviewed leveraged existing agricultural activities because they were already established within the country, and the implementing partners had past proven experience. Approximately \$2 million was

Impacts of Russia's Full-Scale Invasion of Ukraine on Selected Countries

As a result of Russia's full-scale invasion, countries far beyond Ukraine's borders have experienced increased food insecurity. The following examples discuss how the invasion has impacted the three missions we reviewed.

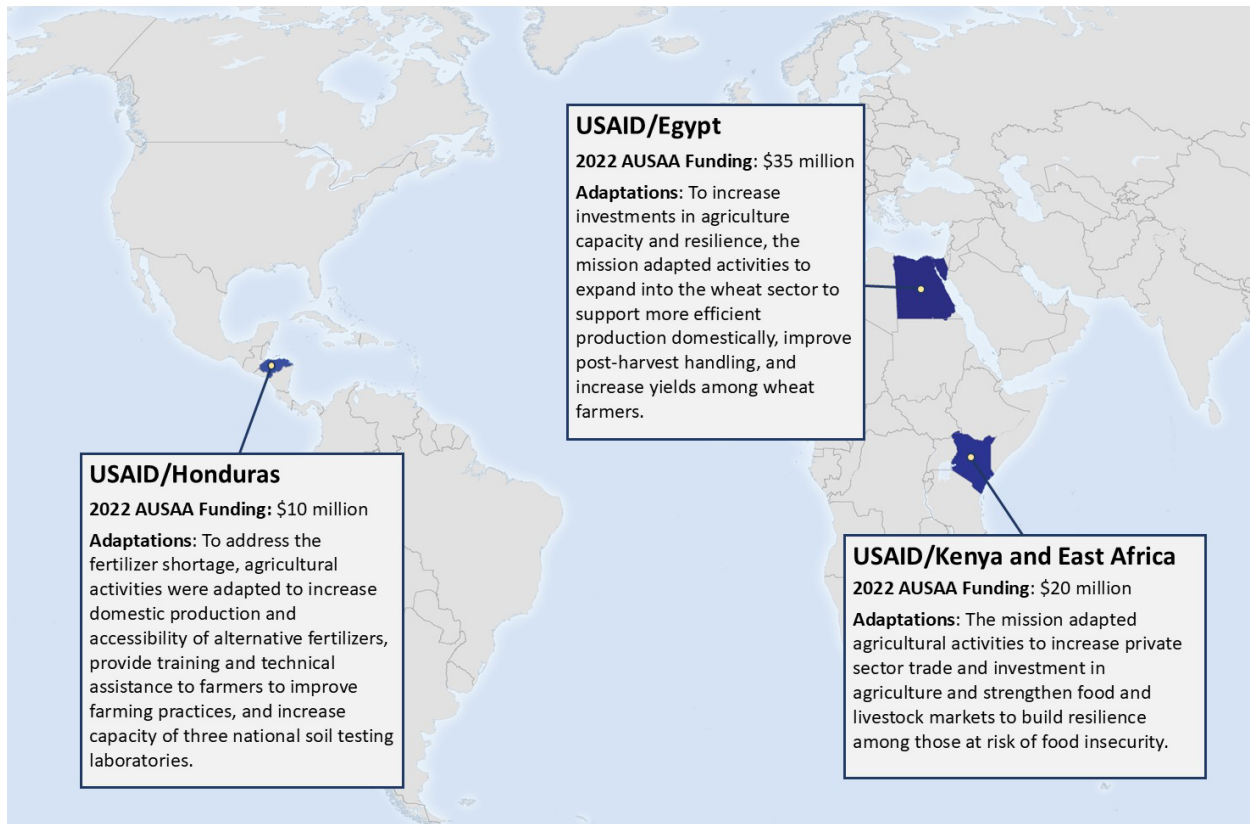
Honduras was experiencing a fertilizer crisis with increased prices and shortages prior to the invasion. In 2020 and 2021, Honduras experienced economic and logistic shocks from the COVID-19 pandemic and two hurricanes, according to USAID/Honduras staff. The invasion further exacerbated the fertilizer crisis. According to USAID/Honduras, the price of chemical fertilizers in Honduras doubled due to the invasion.

Egypt is the world's largest importer of wheat and historically imported 50 percent of its consumption, with more than 85 percent of its imported grain supply coming from Russia and Ukraine. Disruption in wheat exports due to the invasion caused significant shortages in Egypt's wheat supply.

Kenya has experienced multiple shocks over the last several years, including a severe drought, the COVID-19 pandemic, and the most severe locust invasion in 70 years. The invasion further exacerbated these shocks, causing a high level of inflation that increased food, fuel, and fertilizer prices. According to a report for one of USAID/Kenya and East Africa's agricultural activities, the impacts of the invasion on Kenya could lengthen the country's economic recovery and result in a backsliding of gains made over the last 10 years by programs such as Feed the Future.

programmed into a new agricultural award.¹⁴ Figure 3 highlights how the selected missions used the 2022 AUSAA funding.

Figure 3. 2022 Additional Ukraine Supplemental Appropriations Act Funding for USAID Missions in Honduras, Egypt, and Kenya



Source: OIG-created map with information from USAID/Honduras, USAID/Egypt, and USAID/Kenya and East Africa.

USAID Measured Results of 2022 AUSAA Funding as Part of Broader Food Security Activities

USAID measured results of agricultural activities overall, but did not measure activity results specific to the use of 2022 AUSAA funding. As previously mentioned, USAID programmed most of the 2022 AUSAA funding into existing agricultural activities. USAID required operating units to annually report results for existing activities in USAID's performance management system.¹⁵ To collect information on a more frequent basis, REFS required operating units to report results quarterly for agricultural activities that received 2022 AUSAA funding. Specifically, operating units were to report performance on three key indicators, including

¹⁴ About \$850,000 remaining was for program design and learning and administration and oversight.

¹⁵ USAID established the Development Information Solution system (referred to as "the performance management system" in this report) to provide a single location for reporting, approving, and tracking program data. This web-based, Agency-wide system tracks indicator and qualitative narrative data associated with activity performance or results.

number of producers reached by U.S. government food security programming.¹⁶ However, most of these activities also received Feed the Future funding, and USAID was not able to separate and measure the results specific to how 2022 AUSAA funding was used, according to REFS officials.

REFS collected anecdotal examples from missions on how operating units used 2022 AUSAA funding through quarterly narrative reporting in the Agency's performance management system. For instance:

- According to a quarterly narrative, the activity in Egypt implemented low-cost solutions for wheat farmers to address the impacts of price increases for fertilizer and fuel. For example, the activity provided technical assistance to wheat farmers on how to use mechanical planters on raised beds, which reduced the amount of fertilizer used by up to 50 percent.
- For an activity in Honduras, two studies for the activity found there was a high dependence on imported chemical fertilizer (86 percent) and little use of alternatives to chemical fertilizer produced nationally or locally (14 percent) in Honduras.¹⁷ As a result, during fiscal year 2023, the activity promoted the production and marketing of nearly 33,000 metric tons of locally produced alternatives to chemical fertilizers to reduce farmers' costs and increase crop production.
- An activity in Kenya reported that during the reporting period, the activity made significant contributions to revitalizing markets in six counties. For example, the activity provided training on market dynamics and operations to over 300 livestock market association members, which resulted in the successful reopening of 17 markets that had previously closed.

In July 2024, REFS notified us that it was ending as of the fourth quarter of fiscal year 2024 the quarterly reporting requirement for activities using the supplemental funds. REFS determined that there was a decreased need for the frequency of reporting and the activities could resume with the Agency-required annual reporting. Based on this and the Agency's operating status, we did not make a recommendation. According to Agency information, for the three selected missions that received 2022 AUSAA funding, two of the activities have been completed and six have been terminated as of March 28, 2025.

Conclusion

USAID took action to combat rising food insecurity related to Russia's full-scale invasion of Ukraine by prioritizing and allocating 2022 AUSAA funding and used the funds primarily to adapt existing agriculture activities. However, it is unclear how the Agency made certain funding

¹⁶ One of the three key indicators is within our audit scope: number of producers participating in U.S. government food security programs and is a disaggregate of the Feed the Future indicator, or number of individuals participating in U.S. government food security programs. The other two indicators are outside the scope of this review: (1) number of people reached by U.S. government-supported social assistance programming and (2) number of children under the age of 5 reached with nutrition-specific interventions through U.S. government-supported programs.

¹⁷ Alternatives to chemical fertilizers include organic fertilizers, amendments, botanicals, and biologicals to improve crop production.

decisions. Documenting how information is used to make key decisions for prioritizing future foreign assistance better positions the U.S. government to demonstrate that it is administering assistance in a transparent manner. Given USAID's current operating status, we are not making any recommendations at this time.

Consideration for Future Foreign Assistance

As the administration determines the future of foreign assistance, including efforts to address global food insecurity, we suggest decision makers consider the following action:

- I. Document all key decisions when determining allocations for emergency supplemental funding, including the factors used to make those decisions, to enhance the transparency of the process for internal and external stakeholders.

OIG Response to Agency Comments

We provided our draft report to USAID on July 29, 2025. On August 29, 2025, we received the Agency's response. The Agency did not have any comments on the draft report.

The report did not include any recommendations; therefore, no management decisions are needed.

Appendix A. Scope and Methodology

We conducted our work from October 2023 through July 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted this audit to (1) identify the process REFS followed to consider the risk of food insecurity and other factors when prioritizing 2022 Additional Ukraine Supplemental Appropriations Act funding recommendations and assess to what extent REFS documented this process; and (2) assess how USAID adapted and measured the results of its agricultural programming to address the impacts of Russia's full-scale invasion of Ukraine.

In planning and performing the audit, we gained an understanding and assessed internal controls that were significant to the audit objectives. Specifically, we designed and conducted procedures related to three of the five components of internal control as defined by the U.S. Government Accountability Office.¹⁸ These were Control Activities, Information and Communication, and Monitoring. The steps we took to assess these controls are discussed below.

The audit scope included \$620 million of \$655 million in 2022 AUSAA Economic Support Funds obligated by 48 USAID operating units: 43 country missions, 4 regional missions, and REFS. We did not include the remaining \$35 million obligated to USAID/Ukraine in this audit because we planned to conduct a separate audit of programs to address food insecurity in Ukraine.¹⁹ We focused on agricultural activities, which comprised 92 percent of the 2022 AUSAA programming.²⁰ The scope period is from the date that Congress passed the 2022 AUSAA on May 21, 2022, through September 30, 2024, which was the end of our fieldwork. We conducted our work in Washington, DC, Honduras, Egypt, and Kenya.

To answer the first objective and to understand and assess control activities and information and communication, we reviewed program documentation for risk assessment activities and interviewed knowledgeable Agency staff regarding the process that REFS followed when prioritizing 2022 AUSAA funding recommendations and the extent to which that process was documented. Specifically, we reviewed supporting documents for the risk assessments and prioritization of 2022 AUSAA funds and compared the amount of funding that allotted to operating units against the results of REFS's risk assessment to understand how REFS completed its risk assessment to make funding recommendations. We interviewed staff within USAID's REFS; the Bureau for Planning, Learning, and Resource Management; and the Bureaus for Africa, Asia, Latin America and the Caribbean, and the Middle East to understand the process and factors considered when prioritizing 2022 AUSAA funding for operating units. In

¹⁸ U.S. Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G), September 2014.

¹⁹ Due to changes in USAID's operations, we no longer plan to conduct the separate audit.

²⁰ The remaining eight percent was obligated to nutrition, program design and learning, administration and oversight, and evaluation.

addition, we interviewed staff at State's Office of Foreign Assistance to understand the office's role in the funding decisions and approval.

In February 2025, many USAID staff, including personnel in REFS, were placed on administrative leave. As a result, we were unable to obtain documentation needed to verify how REFS used input from regional bureaus and Agency leadership to make 2022 AUSAA funding recommendations.

To answer the second audit objective, we selected a judgmental sample of 3 out of 43 country missions that received \$65 million of the \$620 million (10 percent) in 2022 AUSAA funding: USAID/Honduras, USAID/Egypt, and USAID/Kenya and East Africa. We selected this sample based on several factors. First, we identified missions that received the most funding by geographical region. Next, we identified each country's risk ranking measured by exposure and vulnerability to Russia's full-scale invasion of Ukraine, and which countries fell within the top 40 overall countries on the REFS risk assessment. We further limited this sample based on discussions with REFS and the regional bureaus about the security environment at these missions, including the extent to which we could visit sites to observe related activities. For the three selected missions, we reviewed all eight awards for agriculture activities that received 2022 AUSAA funding programmed under the U.S. Foreign Assistance system known as the Standardized Program Structure and Definitions, primarily Program Area EG.3 Agriculture. Our findings cannot be used to make inferences about the whole results of programs under the 2022 Additional Ukraine Supplemental Appropriations Act at other missions or activities.

To understand and assess information, communication, and monitoring, we reviewed program documentation and interviewed knowledgeable Agency staff. Specifically, for each selected mission, we reviewed award documentation, performance management plans, implementation plans, and progress reports for the awards that received 2022 AUSAA funding. In addition, we interviewed staff from the selected missions' economic growth, program, acquisition and assistance, and financial management offices to discuss how the missions adapted their agricultural programming with 2022 AUSAA funding, how they monitored activities, and how they measured and reported the results. We also interviewed REFS staff to obtain an understanding of reporting requirements for missions that received 2022 AUSAA funding. We conducted site visits to Honduras, Egypt, and Kenya to meet with implementing partners and beneficiaries that were involved in agricultural activities that received 2022 AUSAA funding. We observed implementation of activities to understand how 2022 AUSAA funding was programmed into activities and how results were achieved.

We relied on documentary and testimonial evidence from knowledgeable USAID staff on the process that REFS followed to consider the risk of food insecurity and other factors when prioritizing 2022 AUSAA funding recommendations. This evidence was also used to understand how the Agency adapted and measured the results of its agricultural programming.

We relied on computer-processed Agency data supporting the 2022 AUSAA quarterly narratives from the performance management system. To test reliability, we performed a limited review of reported results of the 2022 AUSAA-funded activities during our meetings with the implementing partners. Each implementing partner demonstrated to us how they collected, verified, and entered data into the performance management system for the activities

that received 2022 AUSAA funding. We also spot-checked reported results against source data to confirm that implementing partners correctly entered the information we reviewed into the performance management system. We determined that the data was sufficiently reliable for the purpose of this audit.



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