



Office of Inspector General

MEMORANDUM

TO: Alex Thier
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FROM: Justin H. Brown /s/
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SUBJECT: Recurrent Findings in USAID Office of Inspector General (OIG) Performance Audits and Reviews

OIG performance audits and reviews frequently identify similar types of problems associated with USAID programs and activities. These persistent findings may indicate systemic weaknesses in Agency programs. In meetings with the OIG, key Agency stakeholders have expressed an interest in broad, crosscutting analysis of recurring problems that USAID faces and whether the Agency is addressing them. In response, we conducted a survey of OIG performance audits and reviews issued from April 2009 to March 2012 to determine what types of findings have recurred most often. We are sharing the findings of our analysis with you to assist in the execution of Agency performance management, policy, planning, learning, evaluation, and research functions.

We found that OIG reports on USAID programs and activities over the 3-year period identified persistent problems in four areas:

- Ineffective project management and implementation (46 percent)
- Unreliable or insufficient data (45 percent)
- Design and planning weaknesses (43 percent)
- Contract and project oversight deficiencies (39 percent)

Seven in ten OIG performance audits and reviews of USAID programs and activities issued over the 3-year period identified problems in one or more of these areas. Moreover, quarterly analysis showed that findings in these areas appeared in a consistently high proportion of reports over time. More than half of the reports issued during each of the 12 quarters under analysis contained one or more of these types of recurrent findings.

We also examined our reports to determine to which entity the identified weakness or deficiency had been associated. Ninety-three percent of the time, OIG reports attributed related problems to USAID, with auditors identifying the specific actions, or a failure to undertake specific actions, that resulted in the identified deficiency. However, our reports also indicated that USAID award recipients were at least partially responsible for underlying problems 79 percent of the time and that other entities—such as host governments or other U.S. Government agencies—were the source of related difficulties 16 percent of the time.

Lastly, OIG examined Agency systems for responding to OIG findings to determine whether USAID had any processes or procedures in place to identify and address recurrent OIG findings. We did not identify any USAID mechanisms to monitor or respond to recurrent findings in OIG performance audit and review reports. Some USAID officials said they had considered analyzing OIG reports for persistent problems but lacked the time and resources to do so.

The following pages provide details regarding the above findings and information that can be used by the Agency to baseline future performance in these areas.

Ineffective Project Management and Implementation. Effective project management and implementation practices promote the integrity and success of programs and activities. Effective management practices help programs comply with applicable laws and regulations, promote goal achievement by establishing structure and controls, prevent waste and abuse, and ensure the use of reports and other documentation for record keeping and to demonstrate accountability. USAID personnel are responsible for managing resources so that planned outputs and results are achieved in a cost-effective and timely manner and for supporting implementing partners to achieve results. In addition to applying effective management practices, USAID award recipients are to execute planned activities, manage resources in line with expectations, and adhere to the terms of their agreements with the Agency.

OIG performance audits and reviews of USAID programs and activities have frequently identified weaknesses in these areas. Past reports have noted deficiencies in management systems, shortcomings in maintaining and reporting needed information and failures to implement key project activities properly or comply with fundamental contract terms. Poor project management and implementation can waste resources and increase vulnerability to fraud and abuse.

The examples below illustrate recurrent findings relating to ineffective project management and implementation, with additional details on each finding provided in the individual audit reports.

- Under the Food for Peace Program, USAID signed cooperative agreements in 2006 and 2008 for nonemergency food distribution and monetization activities in Niger. Its multiyear assistance program was meant to improve agricultural production, maternal and child health and nutrition, natural resource management, and marketing and income generation. OIG's 2011 audit of three program awards valued at approximately \$67 million found that hundreds of program participants who had been promised food by one USAID cooperating sponsor did not receive it or received it weeks or months late due to the sponsor's inaccurate food needs estimates.¹ USAID's cooperating sponsors also did not track or manage food or material inventories effectively and failed to institute needed checks and balances on per diem payments to training participants.
- USAID initiated the 5-year, \$300 million Livelihood Development Program (LDP) to improve living conditions and opportunities for residents in the upper and lower regions of Pakistan's Federally Administered Tribal Areas (FATA). USAID aimed to increase incomes and generate employment as well as provide social and economic stabilization to counter extremist and terrorist groups' influence. OIG's December 2010 audit of the LDP in the upper region of FATA revealed that mission staff overrode management controls by performing actions normally reserved for other, specifically designated officials.² They also erroneously directed the implementer to reduce or eliminate program activities that FATA community leaders had prioritized. The mission also relied excessively on contractors to perform services closely related to inherently governmental functions.
- From 2007 to 2010, USAID funded the \$200 million Iraq Rapid Assistance Program to give provincial reconstruction teams in Iraq a flexible mechanism for funding local groups' efforts to improve access to public services, education, and economic opportunities. Our August 2009 audit of the program noted that staff members working with provincial reconstruction teams did not coordinate program activities with appropriate local authorities, that program grantees did not fulfill their responsibilities, and that the implementing partner's subcontractors provided poor-quality inputs.³ As a result, program activities did not fully achieve planned results and were much less helpful to the Iraqi institutions and people they were intended to assist. For example, two Baghdad markets renovated under the program at a combined cost of approximately \$400,000 remained unused at the time of the audit because of security and management concerns on the part of local authorities.

Findings related to ineffective project management and implementation were more frequently noted in reports on programs in the field than in those on headquarters programs and appeared most often in reports on USAID work in Asia and Africa. Whereas a large share of reports on programs with a counterterrorism or security or an agricultural and food security focus had findings related to ineffective project management or implementation, this type of finding appeared infrequently in reports on information technology and financial management programs and activities.

¹ "Audit of USAID's Food Assistance Under the Multiyear Assistance Program in Niger," Report No. [7-683-11-008-P](#), June 9, 2011.

² "Audit of USAID/Pakistan's Livelihood Development Program for the Upper Region of the Federally Administered Tribal Areas," Report No. [G-391-11-002-P](#), December 10, 2010.

³ "Audit of USAID/Iraq's Iraq Rapid Assistance Program," Report No. [E-267-09-005-P](#), August 16, 2009.

Unreliable or Insufficient Data. USAID uses data to assess the progress and success of its programs and activities. To support effective decision-making, data should meet the quality standards of validity, integrity, precision, reliability, and timeliness. According to Automated Directives System (ADS), “Data that do not meet these standards could result in an erosion of confidence in the data or could lead to bad decision-making.”

Notwithstanding decision-makers’ need for quality data and the USAID directives that aim to achieve it, OIG reports have frequently noted weaknesses in the quality, reliability, and sufficiency of data on Agency programs and activities. OIG has observed weaknesses in the clarity and reasonableness of performance indicator definitions and methods for calculating performance results, in the appropriateness of established targets and milestones, and in approaches to the collection and use of baseline data. In many instances, required data is not collected, data collection methods are improper or inconsistent, or the definitions used to calculate performance results are inconsistent or at variance with established definitions. These weaknesses may make it difficult or impossible to adequately assess the progress of project activities and the success of programs.

The examples below, extracted from OIG audit reports, illustrate recurrent findings in this area. The associated audit reports provide additional details on each deficiency auditors identified, including causes and implications for the USAID program.

- USAID established the \$9.8 million, 5-year Tajikistan Productive Agriculture Program to provide training, equipment, and commodities to help increase the productivity of traditional agricultural crops and expanding agricultural profitability. Our October 2011 audit found that reported results were missing or not useful.⁴ The program did not formally track or report on its most significant activity—giving farmers vouchers to buy high-quality seeds and other inputs at a discount—and had no indicator to measure the number of voucher recipients or the number who redeemed vouchers for inputs subsidized by the program. Further, the program established no targets for the output indicators on which it collected data. Finally, some reported results were not supported, in part due to duplicate entries, undermining their reliability as indicators of program performance.
- Between 2004 and 2009, USAID’s Office of Foreign Disaster Assistance (OFDA) provided emergency assistance to help meet the basic needs of Iraq’s 2.8 million internally displaced persons. OFDA awarded \$190 million in grants and cooperative agreements to seven implementing partners in fiscal years 2007 and 2008. Although OFDA’s partners had completed most planned activities reviewed by OIG, our audit found significant problems with data reporting.⁵ Auditors found anomalies in signatures submitted as evidence of payments to beneficiaries, and implementers had overstated the number of service beneficiaries. For example, OFDA’s partners reported 33.7 million program beneficiaries, more than the entire population of Iraq. In one case, USAID partners reported that more than 260,000 individuals benefited from the purchase of medical supplies meant to treat 100

⁴ “Audit of USAID/Tajikistan’s Productive Agriculture Program,” Report No. [5-119-12-001-P](#), October 28, 2011.

⁵ “Audit of USAID’s Internally Displaced Persons Activities in Iraq,” Report No. [E-267-10-001-P](#), March 31, 2010.

victims of a specific attack. In another instance, implementers reported 1.5 million beneficiaries from a 5-day mental health course attended by 22 individuals.

- USAID’s 5-year, \$7.3 million Counter Trafficking in Persons project was designed to reduce the incidence of trafficking in persons in Cambodia by providing protection to victims, increasing prosecution of human traffickers, coordinating prevention and awareness-raising activities, and assisting with the reintegration of trafficking survivors into Cambodian society. Our December 2009 audit of the project noted that it had not developed performance indicators or targets to effectively assess progress toward project goals.⁶ It also had not collected baseline data to determine where interventions were most needed and would have the greatest impact. Without effective performance indicators and baseline data, it was difficult to determine whether the project was efficient or effective.

Findings related to data reliability and sufficiency appeared most often in reports on programs in Africa and Latin America and the Caribbean, and least often in reports on headquarters programs and those in Afghanistan and Pakistan. Such findings appeared most in reports on agricultural, democracy and governance, and health programs and appeared least in reports on environmental, humanitarian assistance, information technology, counterterrorism or security, and financial management programs and activities.

Planning and Design Weaknesses. Defining program objectives and developing effective plans to meet them are central to the federal government’s approach to performance management. USAID planning efforts are intended to ensure that project activities support development objectives, operational principles, and foreign assistance priorities; design activities are to establish sound frameworks for project approaches, finances, performance management, and monitoring and evaluation.

OIG reports have noted problems with the selection of appropriate award mechanisms and with the structure and clarity of statements of work and contract materials. We have also reported on problems with designating contract and project responsibilities, weaknesses in project guidance and documentation, and the improper execution of or failure to conduct certain required planning and design activities. OIG reports have noted deficiencies in performance management plans, monitoring and evaluation plans, and other required planning and implementation documentation. Such weaknesses can create confusion, lead to inefficient or ineffective programming, and waste taxpayer dollars.

The examples below illustrate recurrent findings in OIG reports related to planning and design weaknesses. Associated OIG audit reports provide further discussion on specific findings.

- USAID awarded a 3-year, \$23.5 million contract to help alleviate power blackouts resulting from severe supply shortages in Pakistan through energy sector training and conservation activities under the Energy Efficiency and Capacity Program. Our November 2011 audit found that the program was substantially short of its goal of replacing 11,000 pumps to reduce energy demand within its established timeframe and might have been better

⁶ “Audit of USAID/Cambodia’s Counter Trafficking in Persons Project,” Report No. [9-000-10-002-P](#), December 10, 2009.

implemented had USAID set more realistic goals.⁷ Attributing to the program's poor performance, pump manufacturers felt that the program was too short to justify investment in sales and service infrastructure, additional installation expenses were prohibitive for farmers, and other types of pumps were available at a lower cost than the subsidized pumps offered through the program.

- USAID developed the 3-year, \$50 million Skills Training for Afghan Youth Project to provide technical and vocational skills, education, and other assistance for youth and young adults. OIG's February 2012 audit found that after 16 months, the project had not made demonstrable progress toward strengthening the overall technical capacity of these institutions or empowering youth.⁸ One reason was that the program description in the cooperative agreement was loosely defined and largely illustrative. Auditors found little evidence that USAID and the implementer agreed on key elements of the design, and the two differed on whether the design had been approved, as well as on the specific activities to be implemented. As a result of these shortcomings, the project was poorly positioned to contribute to the overall goals of the mission.
- Between 2003 and 2009, USAID and the Department of State funded a \$37 million Iraq Financial Management Information System to help the Iraqi Government develop and manage central government budgets. However, in 2009 OIG found that the system was not being used as the Government of Iraq's system of record and exhibited a number of deficiencies, in part the result of the USAID contractor's failure to follow certain best practices for system development.⁹ The system's inability to produce useful reports for individual ministries and offices or information needed to perform bank reconciliations, for example, could have been prevented had the contractor followed best practices at the outset.

OIG reports most frequently noted these types of design and planning weaknesses in programs in Africa and Asia and least often at headquarters in Washington, D.C. OIG reports found these problems more frequently in programs promoting agriculture and food security, the environment, and democracy and governance. These types of weaknesses were least often noted in reports on financial management and information technology programs and activities.

Contract and Project Oversight Deficiencies. Sound contract and project oversight practices help control risks and ensure that projects are executed as planned. Active monitoring and evaluation programs can prevent reporting and program management problems. Accordingly, USAID stresses the need to assess and reassess projects through regular monitoring and "analyze performance information to track progress toward planned results."¹⁰ To oversee awards properly, Agency personnel are to maintain adequate knowledge of the implementer's activities and progress in order to ensure that project objectives will be achieved and that the

⁷ "Audit of USAID/Pakistan's Energy Efficiency and Capacity Program," Report No. [G-391-12-002-P](#), November 23, 2011.

⁸ "Audit of USAID/Afghanistan's Skills Training for Afghan Youth Project," Report No. [F-306-12-002-P](#), February 7, 2012.

⁹ "Audit of USAID/Iraq's Implementation of the Iraq Financial Management Information System," Report No. [E-267-10-002-P](#), July 19, 2010.

¹⁰ ADS 200.3.5.5

implementer's activities conform to the terms and conditions of the award.

Notwithstanding USAID guidance regarding project oversight expectations, OIG reports have continued to note problems in contract and project oversight. OIG performance audits and reviews have found failures to undertake needed monitoring activities (e.g., site visits) and to ensure needed audits and other program reviews and subpartner vetting activities are performed. OIG auditors have also observed problems with completing performance reviews and evaluations and sharing results with appropriate parties. Without active monitoring and evaluation activities, USAID cannot have reasonable assurance that information used for performance-based decision making and reporting is accurate and reliable.

The following examples, discussed more fully in each of the audit reports cited, illustrate recurrent OIG findings in this area:

- In late 2011, OIG reported on monitoring and evaluation weaknesses in connection with USAID's HIV/AIDS and fistula care activities in Guinea in 2011.¹¹ The mission had not conducted quarterly site visits, performed timely evaluations, or carried out required portfolio reviews. The mission also had difficulty identifying the Washington-based technical representative in charge of the fistula care project, indicating a clear lack of communication. USAID/Guinea relied heavily on implementing partners to for accurate reporting, but its partner for the fistula care project was not performing regular site visits to review data collected at the supported sites. When OIG auditors visited project sites, they found discrepancies between reported information and supporting documentation.
- In December 2010, OIG issued an audit of the \$28.7 million Assistance to Sustain Local Democratic Practices in Lebanon Program, which was intended to build local government capacity. The audit found significant deficiencies in project oversight.¹² USAID assigned four different technical representatives to the program over a 2-year period, but they did not have full access to one another's project files and information. Site visit reports did not include any comparison of observed program activities with activities outlined in the work plan, and USAID failed to verify whether the software applications and equipment financed under the program were being used effectively. More importantly, program implementation weaknesses on the part of a Lebanese government ministry went unaddressed for several years before USAID terminated the program.
- USAID must assess expected environmental impact of its actions, ensure that program planning and designs include environmental safeguards, and monitor programs to mitigate environmental impact.¹³ OIG's September 2010 audit of USAID/Kenya's efforts to mitigate environmental impact in its portfolio,¹⁴ however, found that the mission had not allocated

¹¹ "Audit of USAID/Guinea's HIV/AIDS and Fistula Care Activities," Report No. [7-675-11-010-P](#), September 8, 2011.

¹² "Follow-Up Audit of Selected USAID/Lebanon Democracy and Governance Activities," Report No. [6-268-11-003-P](#), December 6, 2010.

¹³ 22 CFR 216.

¹⁴ "Audit of USAID/Kenya's Efforts to Mitigate Environmental Impact in Its Project Portfolio," Report No. [4-615-10-008-P](#), September 29, 2010.

sufficient resources to perform environmental monitoring and failed to verify that implementers performed water quality tests on new water sources for human consumption. Because of their unfamiliarity with water testing requirements and because of staffing and time constraints, mission officials did not conduct site visits or require documentation to confirm that necessary testing had been completed before beneficiaries used the water. As a result, USAID/Kenya and its implementing partner were providing water of questionable quality to intended beneficiaries. Water tests conducted at the request of the audit team at one site further supported this finding.

OIG reports found contract and project oversight deficiencies more often in regional programs than at headquarters. These problems were reported more frequently in performance audits and reviews on environmental and agricultural programs. By contrast, OIG reports on information technology and financial management found related issues less often.

USAID Does Not Have Systems in Place to Identify or Address Recurrent Findings in OIG Reports

The Government Accountability Office advises agency managers in the process of comprehensively identifying risks to consider agency-wide factors, including findings from audits. Conversely, recurrent audit findings of similar deficiencies in programs across the agency suggest a persistent exposure to—and a need to comprehensively address—risk. Indeed USAID’s own guidance on internal control cites OIG reports as a source of information for continuous assessment and improvement of internal control effectiveness.¹⁵

Yet, OIG could not identify any Agency-wide effort by USAID to identify, track, and address recurrent findings in OIG reports. OIG met with representatives of several USAID offices to determine whether the Agency seeks to identify and respond to persistent problems identified in OIG reports.¹⁶ Some Agency representatives said that although they had considered analyzing OIG reports for persistent problems, they had not had the time or resources to do so. In discussing their informal observations regarding the types of findings raised in OIG performance audits and reviews, Agency officials indicated that they had also observed that a large proportion of OIG reports noted problems with contract or project management and data quality.

Persistent problems noted in OIG performance audits and reviews may have underlying causes that are systemic or wide-ranging, warranting action by multiple bureaus, offices, and missions. Unless USAID identifies such persistent problems and responds to their underlying causes, the Agency is likely to continue to experience these types of problems.

Agency officials could use information on recurrent OIG findings to help identify program or operational areas in need of increased management attention and structure appropriate responses

¹⁵ ADS 596.3.2

¹⁶ These offices included the Audit, Performance, and Compliance Division of the USAID Management Bureau’s Office of the Chief Financial Officer; the Office of Management Policy, Budget and Performance of the Management Bureau; the Bureau for Policy, Planning and Learning’s Office of Learning, Evaluation and Research; and the Bureau for Democracy, Conflict and Humanitarian Assistance’s Center of Excellence on Democracy, Human Rights and Governance.

to related problems. When Agency officials undertake activities to address problems that are frequently identified in OIG reports, they could use information on the distribution of these problems across program areas and geographic regions to more effectively target management responses.

To address these vulnerabilities and help improve USAID’s performance in each of these areas, we urge the Agency to take the following step:

Implement a process for systematically identifying recurrent findings in OIG performance audits and reviews, and addressing the underlying weaknesses on a consistent, Agency-wide basis.

The following section provides a listing of audit reports issued during the period under analysis that noted one or more of the recurrent issues described above. This information is provided for Agency use in developing a performance baseline to assess present and future management initiatives to address the recurrent issues we have identified.

OIG Reports Containing Recurrent Findings

The following table lists the 146 OIG performance audits and reviews issued from April 1, 2009, through March 31, 2012, that contained one or more recurrent findings discussed in the report. These reports comprise 70 percent of the total 210 reports issued during the 3-year period under review.

Report Date	Report Title (Number)	Recurrent Findings			
		<i>Ineffective Management or Implementation</i>	<i>Unreliable or Insufficient Data</i>	<i>Design or Planning Weakness</i>	<i>Contract or Project Oversight Deficiency</i>
05/08/09	Audit of USAID/West Africa's Procurement and Distribution of Commodities in Côte d'Ivoire for the President's Emergency Plan for AIDS Relief (No. 7-624-09-002-P)		✓		
05/11/09	Audit of USAID/Afghanistan's Local Governance and Community Development Project in Southern and Eastern Regions of Afghanistan (No. 5-306-09-003-P)	✓	✓	✓	
05/21/09	Audit of USAID/Sudan's Civil Society Program (No. 4-650-09-006-P)		✓	✓	
05/31/09	Audit of USAID/Iraq's Local Governance Program II Activities (No. E-267-09-003-P)	✓	✓		✓
06/04/09	Audit of USAID/Honduras' Democracy and Governance Program (No. 1-522-09-009-P)		✓		

Report Date	Report Title (Number)	Recurrent Findings			
		<i>Ineffective Management or Implementation</i>	<i>Unreliable or Insufficient Data</i>	<i>Design or Planning Weakness</i>	<i>Contract or Project Oversight Deficiency</i>
06/04/09	Audit of USAID's Reporting on Global Development Alliances (No. 9-000-09-007-P)		✓		
06/25/09	Audit of USAID/Ethiopia's PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV (No. 9-663-09-008-P)	✓	✓	✓	
07/14/09	Audit of USAID/Lebanon's Lebanon Education Assistance for Development Program (No. 6-268-09-005-P)	✓		✓	
08/12/09	Audit of USAID's Implementation of the Millennium Challenge Corporation's Threshold Program (No. 9-000-09-010-P)		✓		
08/13/09	Worldwide Audit of USAID's Procurement and Distribution of Commodities for the President's Emergency Plan for AIDS Relief (No. 9-000-09-011-P)	✓	✓		
08/16/09	Audit of USAID/Iraq's Iraq Rapid Assistance Program (IRAP) (No. E-267-09-005-P)	✓		✓	✓
08/17/09	Audit of USAID/Kenya's PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV (No. 4-615-09-007-P)	✓		✓	✓
08/28/09	Audit of USAID/Tanzania's PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV (No. 4-621-09-008-P)	✓	✓	✓	✓
09/02/09	Audit of the Millennium Challenge Corporation Threshold Program Administered by USAID/Paraguay (No. 1-526-09-010-P)	✓		✓	✓
09/28/09	Audit of USAID/Sudan's Road Infrastructure Activities (No. 4-650-09-009-P)		✓		
10/08/09	Audit of USAID/Democratic Republic of Congo's Displaced Children Fund Activities (No. 7-660-10-001-P)			✓	
10/09/09	Audit of USAID/Philippines' Sustainable Health Improvements through Empowerment and Local Development Project (No. 5-492-10-001-P)	✓		✓	✓

Report Date	Report Title (Number)	Recurrent Findings			
		<i>Ineffective Management or Implementation</i>	<i>Unreliable or Insufficient Data</i>	<i>Design or Planning Weakness</i>	<i>Contract or Project Oversight Deficiency</i>
10/27/09	Audit of USAID/Egypt's Democracy and Governance Activities (No. 6-263-10-001-P)	✓	✓	✓	✓
10/30/09	Audit of USAID/ Guatemala's Democracy and Governance Program (No. 1-520-10-001-P)		✓	✓	
11/10/09	Audit of USAID/Afghanistan's Power Sector Activities Under Its Afghanistan Infrastructure Rehabilitation Program (No. 5-306-10-002-P)	✓		✓	✓
11/30/09	Audit of USAID/Egypt's Financial Services Project (No. 6-263-10-002-P)	✓		✓	✓
12/10/09	Audit of USAID/Cambodia's Counter Trafficking in Persons Project (No. 9-000-10-002-P)		✓	✓	
12/15/09	Audit of USAID/Afghanistan's Afghan Civilian Assistance Program (No. 5-306-10-004-P)	✓			✓
12/21/09	Audit of USAID/Angola's Procurement and Distribution of Commodities Under the President's Malaria Initiative (No. 4-654-10-001-P)	✓	✓		
12/29/09	Follow-Up Audit of USAID/Guyana's Progress in Implementing the President's Emergency Plan for AIDS Relief (No. 1-504-10-003-P)		✓		
01/14/10	Audit of Internal Controls Over the Separate Maintenance Allowance at Selected Missions in the Middle East Bureau (No. 6-263-10-003-P)	✓	✓		
01/15/10	Review of USAID/ Dominican Republic's PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV (No. 1-517-10-001-S)	✓	✓	✓	✓
01/19/10	Audit of USAID/Nigeria's PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV (No. 7-620-10-002-P)		✓		
01/28/10	Audit of USAID/Pakistan's Capacity Building Program for the Federally Administered Tribal Areas Development Program (No. 5-391-10-005-P)	✓		✓	

Report Date	Report Title (Number)	Recurrent Findings			
		<i>Ineffective Management or Implementation</i>	<i>Unreliable or Insufficient Data</i>	<i>Design or Planning Weakness</i>	<i>Contract or Project Oversight Deficiency</i>
02/26/10	Audit of USAID/Mali's Education Program (No. 7-688-10-004-P)		✓	✓	✓
03/01/10	Audit of USAID's Internal Controls Over the Separate Maintenance Allowance (No. 9-000-10-003-P)	✓	✓		✓
03/09/10	Audit of USAID/Kosovo's Efforts to Mitigate Environmental Impact in Its Project Portfolio (No. 9-000-10-004-P)	✓		✓	✓
03/10/10	Worldwide Audit of the PEPFAR-Funded Activities and Commodities for the Prevention of Mother-to-Child Transmission of HIV (No. 9-000-10-005-P)	✓	✓	✓	✓
03/12/10	Audit of USAID/Colombia's Alternative Development Program (No. 1-514-10-004-P)		✓		
03/15/10	Audit of USAID/Senegal's Implementation of the President's Malaria Initiative (No. 7-685-10-005-P)		✓		
03/16/10	Audit of USAID/Dominican Republic's Rural Economic Diversification Project (No. 1-517-10-005-P)	✓	✓	✓	
03/24/10	Audit of USAID/Rwanda's HIV/AIDS Treatment Activities (No. 4-696-10-002-P)		✓	✓	✓
03/30/10	Audit of USAID/East Africa's Conflict Mitigation Activities (No. 4-623-10-004-P)		✓	✓	✓
03/30/10	Audit of USAID/Ethiopia's Agricultural Sector Productivity Activities (No. 4-663-10-003-P)		✓	✓	
03/31/10	Audit of USAID/Jordan's Sustainable Achievement of Business Expansion and Quality Project (No. 6-278-10-004-P)	✓		✓	✓
03/31/10	Audit of USAID's Internally Displaced Persons Activities in Iraq (No. E-267-10-001-P)		✓	✓	✓
04/20/10	Audit of USAID/ Afghanistan's Afghanistan Vouchers for Increased Productive Agriculture (AVIPA) Program (No. 5-306-10-008-P)	✓		✓	✓
05/12/10	Audit of USAID/Southern Africa's Regional HIV/AIDS Program in Botswana (No. 4-674-10-005-P)	✓	✓	✓	✓

Report Date	Report Title (Number)	Recurrent Findings			
		<i>Ineffective Management or Implementation</i>	<i>Unreliable or Insufficient Data</i>	<i>Design or Planning Weakness</i>	<i>Contract or Project Oversight Deficiency</i>
05/18/10	Audit of USAID's Management of the Victims of Torture Fund (No. 9-000-10-006-P)	✓		✓	
05/21/10	Audit of USAID/ Afghanistan's Oversight of Private Security Contractors in Afghanistan (No. 5-306-10-009-P)	✓		✓	
06/04/10	Follow-Up Audit of USAID/ Brazil's Environmental Activities (No. 1-512-10-006-P)	✓		✓	✓
06/04/10	Audit of USAID's Response to the Global Food Crisis (No. 9-000-10-007-P)		✓		
06/15/10	Audit of USAID/Uganda's PEPFAR-Funded Activities for the Prevention of Transmission of HIV (No. 9-000-10-008-P)		✓	✓	
06/28/10	Review of USAID's Internally Displaced Persons Programs in Pakistan (No. 5-391-10-001-S)				✓
06/28/10	Audit of USAID/Ghana's HIV/AIDS Program (No. 7-641-10-006-P)	✓	✓	✓	✓
06/29/10	Audit of USAID's Food Aid Assistance Under the Liberia Integrated Assistance Program (No. 7-669-10-007-P)	✓		✓	✓
07/07/10	Audit of USAID/Nigeria's Malaria Intervention (No. 7-620-10-008-P)	✓	✓		
07/13/10	Audit of USAID/Honduras' Education Activities (No. 1-522-10-007-P)	✓		✓	✓
07/16/10	Audit of USAID/ Mozambique's HIV/AIDS Treatment Program (No. 4-656-10-006-P)	✓	✓	✓	
07/19/10	Audit of USAID/Iraq's Implementation of the Iraq Financial Management Information System (No. E-267-10-002-P)	✓		✓	
07/21/10	Audit of USAID/Democratic Republic of Congo's Efforts to Mitigate Environmental Impact in Its Project Portfolio (No. 7-660-10-009-P)	✓		✓	✓
07/29/10	Audit of USAID/Panama's Environment Activities (No. 1-525-10-008-P)	✓	✓	✓	
07/29/10	Audit of USAID/ Afghanistan's Alternative Development Program Expansion, South West (No. 5-306-10-011-P)	✓		✓	

Report Date	Report Title (Number)	Recurrent Findings			
		<i>Ineffective Management or Implementation</i>	<i>Unreliable or Insufficient Data</i>	<i>Design or Planning Weakness</i>	<i>Contract or Project Oversight Deficiency</i>
07/29/10	Audit of USAID/Kenya's PEPFAR-Funded Activities for the Prevention of Transmission of HIV (No. 7-615-10-010-P)	✓	✓	✓	✓
08/12/10	Review of USAID's Travel Card Program (No. 9-000-10-002-S)	✓			
08/19/10	Audit of USAID/Egypt's Efforts to Mitigate Environmental Impact in Its Project Portfolio (No. 6-263-10-005-P)			✓	✓
08/24/10	Audit of USAID/Lebanon's Rule of Law Program (No. 6-268-10-006-P)	✓	✓	✓	✓
08/31/10	Audit of USAID/Pakistan's Family Advancement for Life and Health Program (No. 5-391-10-012-P)				✓
09/01/10	Audit of USAID/Zambia's Food Security Activities (No. 4-611-10-007-P)	✓	✓	✓	✓
09/23/10	Audit of USAID/Philippines' Education Quality and Access for Learning and Livelihood Skills Program, Phase II (No. 5-492-10-013-P)	✓	✓	✓	✓
09/24/10	Audit of USAID's Cash-for-Work Activities in Haiti (No. 1-521-10-009-P)	✓		✓	✓
09/29/10	Audit of USAID/Kenya's Efforts to Mitigate Environmental Impact in Its Project Portfolio (No. 4-615-10-008-P)	✓		✓	✓
09/29/10	Review of Security Costs Charged to USAID Projects in Afghanistan (No. 5-306-10-002-S)	✓			✓
10/27/10	Audit of USAID/Morocco's Civil Society Advocacy Program (No. 7-608-11-001-P)	✓	✓	✓	✓
10/28/10	Audit of USAID/ Afghanistan's Partnership for Advancing Community-Based Education in Afghanistan (PACE-A) Program (No. 5-306-11-001-P)	✓	✓		✓
10/29/10	Review of Fondation Sogebank's Activities Financed by USAID/Haiti (No. 1-521-11-001-S)	✓		✓	
11/05/10	Audit of USAID/ Afghanistan's Support to the American University of Afghanistan (No. 5-306-11-002-P)	✓		✓	✓

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11/10/10	Audit of Selected USAID/ Uganda's P.L. 480 Title II Program (No. 4-617-11-001-P)		✓		
11/10/10	Audit of USAID/Egypt's Leaders for Education and Development Scholarship Initiative Program (No. 6-263-11-002-P)		✓		
11/29/10	Survey of Security Incidents Reported by Private Security Contractors of USAID/Iraq's Contractors and Grantees (No. E-267-11-001-S)	✓	✓		
12/06/10	Follow-up Audit of Selected USAID/Lebanon's Democracy and Governance Activities (No. 6-268-11-003-P)	✓		✓	✓
12/10/10	Audit of USAID/Pakistan's Livelihood Development Program in the Lower Region of the Federally Administered Tribal Area (No. G-391-11-001-P)	✓	✓	✓	✓
12/10/10	Audit of USAID/Pakistan's Livelihood Development Program for the Upper Region of the Federally Administered Tribal Areas (No. G-391-11-002-P)	✓			✓
12/14/10	Audit of Selected USAID/ Kenya Agricultural Productivity and Agricultural Trade Activities (No. 4-615-11-002-P)	✓	✓	✓	
12/14/10	Audit of USAID/Nepal's Education for Income Generation Program (No. 5-367-11-003-P)		✓		
12/29/10	Audit of USAID/Sudan's Modern Energy Services Program (No. 4-650-11-003-P)				✓
01/04/11	Audit of USAID/Southern Africa's Gender-Related HIV/AIDS Activities (No. 4-674-11-004-P)	✓		✓	✓
01/11/11	Audit of USAID/Timor-Leste's Strengthening Property Rights in Timor-Leste Project (No. 5-472-11-004-P)	✓	✓		
01/12/11	Audit of USAID/Mexico's Rule of Law and Human Rights Program (No. 1-523-11-001-P)	✓	✓	✓	✓
01/26/11	Audit of Assistance to Internally Displaced Persons and Vulnerable Groups Financed by USAID/Colombia (No. 1-514-11-		✓		

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	002-P)				
01/27/11	Audit of USAID/Mozambique's Implementation of the President's Malaria Initiative (No. 4-656-11-005-P)	✓	✓	✓	
02/13/11	Audit of USAID/Afghanistan's Agriculture, Water, and Technology Transfer (AWATT) Program (No. F-306-11-001-P)	✓	✓	✓	✓
02/14/11	Audit of USAID/Benin's Implementation of the President's Malaria Initiative (No. 7-680-11-004-P)	✓	✓	✓	✓
03/16/11	Review of USAID/Afghanistan's Bank Supervision Assistance Activities and the Kabul Bank Crisis (No. F-306-11-003-S)	✓			✓
03/17/11	Audit of USAID/Ghana's Tuberculosis Program (No. 7-641-11-005-P)	✓	✓		✓
03/22/11	Audit of USAID/West Bank and Gaza's Technical and Vocational Education and Training Program (No. 6-294-11-006-P)	✓	✓	✓	
03/27/11	Audit of USAID/Afghanistan's Construction of Health and Education Facilities Program (No. F-306-11-002-P)	✓		✓	
03/29/11	Audit of USAID/Zambia's Gender-Related HIV/AIDS Activities (No. 4-611-11-006-P)	✓	✓		✓
03/31/11	Audit of USAID's Social Marketing and Behavior Change Interventions for HIV/AIDS, Reproductive and Sexual Health and Child Survival in Cambodia Project (No. 5-442-11-006-P)	✓	✓		
03/31/11	Audit of USAID/Senegal's Economic Growth Activities (No. 7-685-11-006-P)		✓		✓
04/29/11	Audit of USAID/Tanzania's Ongoing Activities Under the President's Malaria Initiative (No. 4-621-11-007-P)		✓		
05/16/11	Audit of USAID/Iraq's Agribusiness Program (No. E-267-11-002-P)	✓	✓	✓	✓

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05/27/11	Audit of USAID/Vietnam's Competitiveness Initiative Phase II (No. 5-440-11-007-P)	✓		✓	
06/03/11	Audit of USAID/El Salvador's Maternal and Child Health Activities (No. 1-519-11-004-P)	✓	✓	✓	✓
06/06/11	Audit of USAID/Liberia's Energy Activities (No. 7-669-11-007-P)	✓		✓	✓
06/09/11	Audit of USAID/Egypt's Communication for Healthy Living Program (No. 6-263-11-007-P)	✓	✓		✓
06/09/11	Audit of USAID's Food Assistance Under the Multiyear Assistance Program in Niger (No. 7-683-11-008-P)	✓		✓	✓
06/15/11	Audit of USAID/Mali's Malaria Activities (No. 7-688-11-009-P)		✓		
06/19/11	Audit of USAID/Afghanistan's Support to the Electoral Process (STEP) and Support for Increased Electoral Participation In Afghanistan (IEP) Programs (No. F-306-11-003-P)			✓	✓
06/20/11	Audit of USAID/Pakistan's Road Rehabilitation and Reconstruction Activities Under the Quick Impact Projects in South Waziristan (No. G-391-11-005-P)	✓		✓	✓
06/22/11	Survey of USAID Negative Unliquidated Obligation Balances in the Financial Management System (No. 2-000-11-005-S)		✓		
06/30/11	Audit of Selected USAID/West Bank and Gaza's Infrastructure Needs Program I: Selected Water Task Orders (No. 6-294-11-008-P)	✓	✓	✓	
07/01/11	Audit of USAID/Rwanda's Agricultural Activities (No. 4-696-11-008-P)		✓		
07/20/11	Audit of USAID/Southern Africa's HIV/AIDS Treatment Activities (No. 4-674-11-009-P)	✓	✓	✓	✓
07/27/11	Audit of USAID/Vietnam's Social Marketing Prevention and Supportive Services Program (No. 5-440-11-009-P)		✓		
07/28/11	Audit of USAID/Sudan's Maternal and Child Health Activities (No. 4-650-11-010-P)		✓		

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08/04/11	Audit of USAID/Iraq's Microfinance Activity Under Its Provincial Economic Growth Program (No. E-267-11-003-P)		✓		
08/09/11	Audit of USAID/El Salvador's Education Activities (No. 1-519-11-007-P)		✓		
08/25/11	Audit of Phase III of USAID/India's Innovations in Family Planning Services Project (No. 5-386-11-010-P)	✓		✓	✓
09/08/11	Audit of USAID/Guinea's HIV/AIDS and Fistula Care Activities (No. 7-675-11-010-P)	✓	✓	✓	✓
09/22/11	Audit of USAID/Madagascar's Family Planning and Reproductive Health Activities (No. 4-687-11-012-P)	✓	✓	✓	✓
09/22/11	Audit of USAID/Ghana's Malaria Program (No. 7-641-11-011-P)	✓		✓	✓
09/23/11	Review of the Pan American Development Foundation's Management Controls (No. 1-521-11-002-S)		✓		
09/26/11	Audit of USAID/Ecuador's Environment Program (No. 1-518-11-009-P)		✓		
09/28/11	Audit of USAID/West Bank and Gaza's Palestinian Authority Capacity Enhancement Program (No. 6-294-11-009-P)	✓	✓	✓	
09/29/11	Audit of USAID/Afghanistan's On-Budget Funding Assistance to the Ministry of Public Health in Support of the Partnership Contracts for Health Services Program (No. F-306-11-004-P)	✓	✓	✓	✓
10/06/11	Audit of USAID/Southern Africa's Regional HIV/AIDS Program in Lesotho (No. 4-632-12-001-P)	✓		✓	✓
10/13/11	Audit of USAID/Haiti's Social Marketing Project (No. 1-521-12-001-P)		✓		
10/28/11	Audit of USAID/Tajikistan's Productive Agriculture Program (No. 5-119-12-001-P)	✓	✓	✓	✓
11/03/11	Audit of USAID/Pakistan's Firms Project (No. G-391-12-001-P)	✓	✓	✓	✓

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11/10/11	Audit of USAID/Kenya's Assistance to Orphans and Other Vulnerable Children (No. 4-615-12-002-P)		✓		
11/13/11	Audit of USAID/Afghanistan's Afghanistan Stabilization Initiative for Southern Region (No. F-306-12-001-P)		✓		
11/15/11	Audit of USAID/Iraq's Community Action Program Activities Implemented by International Relief and Development (No. E-267-12-001-P)	✓	✓	✓	✓
11/23/11	Audit of USAID/Democratic Republic of Congo's HIV/AIDS Program (No. 7-660-12-001-P)			✓	✓
11/23/11	Audit of USAID/Pakistan's Energy Efficiency and Capacity Program (No. G-391-12-002-P)				✓
12/01/11	Audit of USAID/Philippines' Growth with Equity in Mindanao (GEM-3) Program (No. 5-492-12-002-P)	✓		✓	✓
12/07/11	Audit of USAID/Southern Africa's Regional HIV/AIDS Program in Swaziland (No. 4-645-12-004-P)	✓	✓	✓	✓
12/15/11	Audit of USAID/Morocco's Economic Competitiveness Project (No. 7-608-12-002-P)			✓	✓
12/20/11	Audit of USAID/Sierra Leone's Agricultural Activities (No. 7-636-12-003-P)	✓	✓	✓	✓
12/28/11	Review of Audits of Foreign Organizations Expending Centrally Funded Assistance (No. 2-000-12-002-S)	✓			✓
12/30/11	Audit of USAID/Haiti's Community Health and AIDS Mitigation Project (No. 1-521-12-002-P)		✓		
01/05/12	Audit of USAID/West Bank and Gaza's Palestinian Health Sector Reform and Development Project (No. 6-294-12-003-P)	✓	✓	✓	✓
01/31/12	Audit of USAID/Cambodia's Program on Rights and Justice II (No. 5-442-12-003-P)			✓	
02/07/12	Audit of USAID/Afghanistan's Skills Training for Afghan Youth Project (No. F-306-12-002-P)	✓		✓	✓

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02/27/12	Audit of USAID/Angola's Public-Private Partnerships for Development (No. 4-654-12-006-P)	✓	✓	✓	✓
02/27/12	Audit of USAID/Regional Development Mission for Asia's Sapan Program in Thailand (No. 5-493-12-004-P)	✓	✓	✓	✓
03/06/12	Audit of USAID'S HIV/AIDS Activities in Côte d'Ivoire (No. 7-681-12-004-P)	✓	✓		✓
03/19/12	Audit of the Management of Grants Awarded by USAID's Office of American Schools and Hospitals Abroad (No. 9-000-12-002-P)	✓	✓	✓	
03/21/12	Audit of the Sustainability of USAID/Iraq-Funded Information Technology Systems (No. E-267-12-002-P)		✓		
03/22/12	Audit of USAID/Iraq's Electoral Technical Assistance Program (No. E-267-12-003-P)		✓		
03/29/12	Audit of Selected Activities Under USAID's Higher Education for Development Program (No. 9-000-12-003-P)	✓	✓	✓	✓