United States Government Accountability Office

Report to Congressional Addressees

January 2022

COVID-19

Better USAID Documentation and More-Frequent Reporting Could Enhance Monitoring of Humanitarian Efforts

GAO Highlights

COVID-19

Better USAID Documentation and More-Frequent Reporting Could Enhance Monitoring of Humanitarian Efforts

Why GAO Did This Study

The COVID-19 pandemic has created new humanitarian needs and exacerbated existing vulnerabilities around the world. In response to the pandemic, Congress appropriated and State and USAID obligated $908 million in supplemental funding in fiscal year 2020 for international humanitarian assistance activities.

The CARES Act includes a provision for GAO to monitor the federal government's efforts to respond to the COVID-19 pandemic. This report examines how State and USAID adapted their monitoring of humanitarian assistance activities supported by COVID-19 supplemental funding. This report also describes how implementing organizations adapted their projects to the COVID-19 context and the challenges they faced.

GAO reviewed State and USAID planning, funding, and guidance documents and interviewed officials; obtained data on all humanitarian assistance awards funded from COVID-19 fiscal year 2020 supplemental appropriations. GAO also reviewed relevant documents for a nongeneralizable sample of 12 awards (seven to NGOs, five to public international organizations), selected on the basis of factors such as geographic representation and type of implementer.

What GAO Recommends

GAO recommends USAID better communicate expectations for documentation of field-level oversight, and assess the tradeoffs of more-frequent reporting. USAID concurred with the recommendations.

View GAO-22-104431. For more information, contact Chelsa Kenney at (202) 512-2964 or kenneyc@gao.gov.

What GAO Found

The Department of State (State) and the U.S. Agency for International Development (USAID) shifted to remote monitoring of their humanitarian assistance awards in response to COVID-19, but USAID documented field-level oversight inconsistently. State and USAID officials reported using technology, such as video conferencing, to communicate with agency staff and with organizations implementing the awards but generally ceased in-person meetings as well as site visits by headquarters-based staff. State used a standardized template to consistently document oversight of two nongovernmental organization (NGO) awards GAO reviewed. However, USAID did not consistently document field-level oversight of five NGO awards GAO reviewed. USAID staff were either unaware of the relevant guidance on field-level oversight or believed it was no longer in effect. Communicating to staff the expectations for documentation would help USAID preserve institutional knowledge and ensure management has information needed to make programming decisions.

USAID required implementers using fiscal year 2020 COVID-19 supplemental funds to submit monthly reports, which contributed to lessons learned and informed headquarters staff. In March 2021, USAID reverted to semiannual reporting for new awards but did not fully assess the trade-offs of doing so. Such an assessment could help USAID weigh competing factors, such as increased risks while monitoring remains curtailed by the pandemic versus the burden placed on implementing organizations by more frequent reporting.

Organizations implementing State and USAID humanitarian assistance awards adapted to COVID-19 chiefly through low-tech remote solutions and faced implementation and monitoring challenges. These adaptations included (1) increased use of social distancing and personal protective equipment (see figure), (2) teleconferences or video conferences instead of in-person meetings, and (3) increased use of remote tools, such as telephone surveys. Implementers faced related procurement, technology, and logistics challenges, which delayed program implementation.

Masked and Socially Distanced Humanitarian Assistance Training in Honduras

Source: Global Communities. | GAO-22-104431

United States Government Accountability Office

Contents

Abbreviations

AOR	agreement officer's representative
ARPA	American Rescue Plan Act of 2021
BHA	Bureau for Humanitarian Assistance
COVID-19	Coronavirus Disease 2019
FFP	Office of Food for Peace
IDA	International Disaster Assistance
MPR	monitoring plan and report
NGO	nongovernmental organization
OFDA	Office of U.S. Foreign Disaster Assistance
OIG	Office of Inspector General
PIO	public international organization
PPE	personal protective equipment
PRM	Bureau of Population, Refugees, and Migration
State	Department of State
UN	United Nations
USAID	U.S. Agency for International Development
WASH	Water, Sanitation, and Hygiene

January 26, 2022

Congressional Addressees

The Coronavirus Disease 2019 (COVID-19) pandemic has created new humanitarian needs and exacerbated existing vulnerabilities around the world. The United Nations (UN) estimates that over 270 million people worldwide suffered acute food insecurity by the end of 2020—an increase from 149 million before the COVID-19 pandemic. The UN also estimated there were more than 82 million forcibly displaced people as of the end of 2020, with those numbers expected to continue rising. Further, worldwide economic contractions resulting from the pandemic brought about the first increase in extreme poverty since 1998.

Congress appropriated $908 million in supplemental funding in fiscal year 2020 for international humanitarian assistance activities.[1] Specifically, the Coronavirus Preparedness and Response Supplemental Appropriations Act and the CARES Act provided $350 million for Migration and Refugee Assistance programming, managed by the Department of State's (State) Bureau of Population, Refugees, and Migration (PRM). The acts also provided $558 million for International Disaster Assistance (IDA) programming, which is managed by the U.S. Agency for International Development's (USAID) Bureau for Humanitarian Assistance (BHA).[2]

The CARES Act includes a provision for us to monitor and oversee the federal government's efforts to prepare for, respond to, and recover from

---

[1]The Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020, and the CARES Act appropriated about $2.3 billion for diplomatic and foreign assistance programming administered by State and USAID, to respond to COVID-19 abroad. This supplemental funding included $908 million appropriated to the International Disaster Assistance account and the Migration and Refugee Assistance account. See Pub. L. No. 116-123, tit. IV, 134 Stat. at 153; Pub. L. No. 116-136, div. B, tit. XI, 134 Stat. at 590.

[2]In March 2021, the American Rescue Plan Act of 2021 (ARPA) appropriated funds for global response and humanitarian response. See Pub. L. No. 117-2, tit. X, §§ 10003-04, 135 Stat. at 239. According to State officials, all $500 million appropriated for humanitarian response went to the Migration and Refugee Assistance account. According to USAID officials, BHA was allocated $1.3 billion of the $3.09 billion that the ARPA appropriated for global response. Discussion of funding in this report does not include the funds appropriated by the ARPA.

COVID-19.[3] This report (1) examines how State and USAID adapted program monitoring for humanitarian assistance activities supported by supplemental funding in response to the COVID-19 pandemic and (2) describes efforts that organizations implementing this funding made to adapt their projects to conditions during the pandemic as well as the challenges these implementers faced.

To address both of these objectives, we obtained information from agency planning, funding, and guidance documents and interviewed officials at State and USAID.[4] We obtained financial data on all humanitarian assistance awards funded from the Coronavirus Preparedness and Response Supplemental Appropriations Act and the CARES Act.[5] From this universe of 209 awards, we selected a nongeneralizable sample of 12 awards to nongovernmental organizations (NGO) and public international organizations (PIO)—three awards provided by State (two NGO awards and one PIO award) and nine awards provided by USAID (five NGO awards and four PIO awards).[6]

In selecting these awards, we used a mixture of random and judgmental sampling to maximize coverage of features such as geographic representation, implementation by NGOs and PIOs, permissive and nonpermissive environments before the pandemic's onset, obligation

---

[3]Pub. L. No. 116-136, div. B, § 19010. We regularly issue government-wide reports on the federal response to COVID-19. For the latest report, see GAO, *COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response*, GAO-22-105051 (Washington, D.C.: Oct. 27, 2021).

[4]We evaluated each agency according to its own policies and requirements.

[5]We obtained these data from State's State Assistance Management System and USAID's Phoenix database. To assess the data's reliability, we reviewed agency responses to questions about data reliability, noting the specific tagging required for COVID-19-supplemental funding. We also compared the data we received with the data State and USAID reported to Congress and with original approval documentation. We found that the data we received were sufficiently reliable for describing obligation and programming information for COVID-19 supplemental funding.

[6]In total, State obligated funding through 21 awards and USAID obligated funding through 188 awards.

amounts, and program sectors.[7] We selected more NGO awards than PIO awards because State and USAID generally impose fewer programmatic monitoring requirements on PIOs than on NGOs.[8] Accordingly, we focused on NGO awards when evaluating agency monitoring practices. For implementer adaptations to COVID-19, we looked at both NGO and PIO awards.

For each award, we examined relevant award file documents, including implementer reporting and agency oversight documentation. We compared this documentation with agency policies and standards. We determined that standards for internal control related to identifying, analyzing, and responding to significant changes that could affect the internal control system were relevant to our audit objectives.[9] We also interviewed field-level USAID and implementer officials for three of the awards. As part of this work, we reported in March 2021 on State's and USAID's obligations of COVID-19 supplemental funding, including policy changes that delayed USAID's obligations.[10] For a more detailed description of our scope and methodology, see appendix I.

We conducted this performance audit from July 2020 to January 2022 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.

---

[7]USAID defines nonpermissive environments as contexts, at the national or subnational level, in which uncertainty, instability, inaccessibility, or insecurity constrains USAID's ability to operate safely and effectively. According to USAID, the vast majority of the countries in which USAID provides humanitarian assistance have experienced some degree of nonpermissiveness over the last 20 years, with backsliding, dramatic downturns, and disruptive shocks not uncommon.

[8]According to Automated Directives System (ADS) 308.3.1, as a result of their intergovernmental composition, PIOs are not generally subject to U.S. laws or business standards.

[9]GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: September 2014).

[10]GAO, *COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year*, GAO-21-387 (Washington, D.C.: Mar. 31, 2021).

Background

Humanitarian Impact of COVID-19

The COVID-19 pandemic dramatically increased the need for humanitarian assistance throughout the world. Humanitarian assistance—including the provision of food, water, shelter, emergency health care, support for sanitation and hygiene, and critical nutrition services—is directed to the world's vulnerable populations. These populations—including refugees, conflict victims, internally displaced persons, stateless populations, and vulnerable migrants—can be highly vulnerable to COVID-19 because of their reduced access to health care and, often, their location in congested areas such as refugee camps.

The UN estimated that 235 million people worldwide—one in 33 people globally—would require humanitarian assistance and protection in 2021. This represents an increase from the estimate for 2020—one in 45 people globally—which was the highest in decades. Additionally, the global recession that resulted from the pandemic deepened humanitarian needs across the globe. The UN reported, "For the first time since the 1990s, extreme poverty will increase. Life expectancy will fall. The annual death toll from HIV, tuberculosis and malaria is set to double. We fear a near doubling in the number of people facing starvation."[11]

State and USAID Humanitarian Response to COVID-19

Within State, PRM manages humanitarian assistance funds in the Migration and Refugee Assistance account, to address the needs of refugees and internally displaced persons. Within USAID, BHA manages humanitarian assistance funds in the IDA account, to provide relief and rehabilitation to victims of human-induced and natural disasters.[12] State and USAID provide humanitarian assistance through funding awards to implementers, including NGOs and PIOs such as UN organizations.

In March 2021, we reported that State and USAID had fully obligated the fiscal year 2020 supplemental funding allocated to the Migration and Refugee Assistance and IDA accounts, respectively, by August 2020.[13]

---

[11]United Nations, Office for the Coordination of Humanitarian Affairs, *Global Humanitarian Overview, 2021* (Geneva: Dec. 10, 2020).

[12]USAID established BHA in 2020, consolidating the former Office of U.S. Foreign Disaster Assistance and Office of Food for Peace.

[13]GAO-21-387.

State funding and activities. According to State data, State obligated the $350 million in supplemental Migration and Refugee Assistance funding through 21 awards for programs in 68 countries. State data show that the vast majority of PRM's supplemental funding (about $339 million, or 97 percent) were voluntary contributions to PIOs.[14] According to PRM, the remaining funding (about $11 million, or 3 percent) went primarily to NGOs with which PRM had preexisting programs.

Because voluntary contributions to PIOs support multisectoral activities and are designed to provide flexibility to the organizations, PRM officials said it is not possible to itemize the humanitarian assistance obligations by programming sector. However, according to PRM, its awards supported humanitarian partners as they pivoted to undertake COVID-19 prevention, mitigation, and response measures on behalf of PRM's populations of concern—refugees, conflict victims, internally displaced persons, stateless populations, and vulnerable migrants. PRM funding also supported broader community and national public health systems' pandemic responses.

USAID funding and activities. According to USAID data, USAID obligated the $558 million in supplemental IDA funding through 188 awards in 43 countries. USAID data show that PIOs received the majority of BHA's supplemental funding (about $339 million, or 61 percent) and NGOs received the remaining funding (about $219 million, or 39 percent).

According to USAID data and officials, initial programming primarily focused on augmenting ongoing health interventions and providing water, sanitation, and hygiene support to mitigate widespread transmission of COVID-19, address public health consequences, and maintain essential health services for crisis-affected populations. Subsequent programming aimed to address the pandemic's longer-term food-security and economic impacts in humanitarian settings to prevent a further deterioration of preexisting crises, according to USAID data and officials.

---

[14]According to State guidance, voluntary contributions are discretionary financial assistance provided to public international organizations, among other institutions, which are meant to directly support the activities of the organization or to sustain its general budget and operations. While the funds may be used to advance specific activities and goals of the U.S. government, the central purpose of the funds is to enable the recipient to carry out its activities. According to State officials, this means that generally U.S. voluntary contributions cannot be traced to specific activities within a given country, since the funding is pooled with resources from other donor countries.

Table 1 shows USAID's total obligations of fiscal year 2020 supplemental funding for humanitarian assistance, by programming sector.

Table 1: USAID Obligations of Supplemental International Disaster Assistance Funding, by Programming Sector, Fiscal Year 2020

Sector	Total obligated, in dollars
Nutrition and Food Assistance	189,342,490
Health	136,890,850
Water, Sanitation, and Hygiene	115,270,666
Logistics	59,863,966
Protection[a]	23,568,653
Multipurpose Cash Assistance	13,734,813
Humanitarian Coordination and Information Management	8,719,255
Agriculture and Food Security	5,218,735
Humanitarian Policy, Studies, Analysis, or Applications	1,644,836
Shelter and Settlements	1,564,664
Economic Recovery and Market Systems	1,490,034
Risk Management Policy and Practice	691,038
Total	**558,000,000**

Source: GAO analysis of U.S. Agency for International Development (USAID) data. | GAO-22-104431

[a]USAID defines protection programming as activities that support the needs of vulnerable populations such as women, children, persons with disabilities, and elderly-headed households.

State and USAID Monitoring Practices

Monitoring—the ongoing and systematic tracking of data and information relevant to policies, strategies, programs, projects, or activities—is used to determine whether desired results are occurring as expected during program, project, or activity implementation. Monitoring often relies on indicators—that is, quantifiable measures of a characteristic or condition of people, institutions, systems, or processes that may change over time. Data collected through monitoring can be used to make programmatic adaptations, support program evaluations, and contribute to the development of lessons learned.

State and USAID both designate agency personnel to be responsible for monitoring their respective awards. For State PRM awards, a Washington, D.C.–based program officer conducts oversight in concert with field-based refugee coordinators, acting as the grant officer's representative for the awards. Similarly, for USAID BHA awards, a Washington, D.C.–based agreement officer's representative (AOR) is

responsible for providing programmatic and administrative oversight. AOR duties include conducting site visits and communicating with implementing partners as well as reviewing reports and monitoring compliance with reporting requirements. Activity managers based in Washington or the field can provide support to the AOR in performing monitoring functions—for example, collaborating with the AOR to conduct site visits, verify monitoring data, conduct data-quality assessments, and upload required documentation to the official award file.

State and USAID incorporate monitoring requirements into their awards. For NGO awards, both PRM and BHA typically require quarterly financial reports as well as periodic progress reports. In general, while PRM and BHA apply reporting requirements to their PIO awards, they do not require the same level or frequency of programmatic reporting from PIOs as they do from NGOs. PRM monitors PIO awards differently than NGO awards because its PIO awards are voluntary contributions (i.e., awards of discretionary financial assistance). Because U.S. voluntary contributions to PIOs are often combined with contributions from other donors for very large global or regional projects, they generally cannot be traced to specific activities in a given country, according to State officials. Similarly, although PIOs that receive BHA awards are required to provide quarterly and final financial reports and biannual program performance reports, BHA does not require the same level or frequency of programmatic reporting from PIOs as it does from NGOs.

For PIO oversight more broadly, both PRM and BHA engage with these organizations at multiple levels. For example, PRM and BHA officials participate in PIOs' executive boards and engage frequently with humanitarian organizations' governing bodies and headquarters staff at U.S. missions in Geneva, New York, and Rome as well as with European Union counterparts in Brussels.

The COVID-19 pandemic substantially affected U.S. agencies' and their implementing partners' ability to conduct project monitoring. According to the USAID Office of Inspector General (OIG), by October 2020, over 90 percent of USAID missions reported that their capability to monitor foreign assistance programs was reduced or significantly restricted because of the impacts of COVID-19.[15] In recent analyses, USAID has also noted that the operational adjustments that it and its implementing partners

---

[15]U.S. Agency for International Development, Office of Inspector General, *USAID Adapted to Continue Program Monitoring during COVID-19, but the Effectiveness of These Efforts Is Still to Be Determined*, Audit Report 9-000-21-007-P (Washington, D.C.: May 21, 2021).

have made in response to the pandemic have limited their ability to monitor programs as they normally would and have increased program risks.

Agencies Shifted to Remote Monitoring, but USAID Documented Oversight Inconsistently and Ended Beneficial Monthly Reporting

State Relied on Existing Requirements, while USAID Issued New Pandemic-Specific Requirements to Implementers

State relied on preexisting processes and requirements to program and implement COVID-19 supplemental funding, while USAID issued new, COVID-19-specific requirements to NGO implementers.

State's process and requirements for COVID-19 supplemental funding. State programmed supplemental Migration and Refugee Assistance funding through PRM's Policy and Program Review Committee process—a preexisting, PRM-specific process that seeks to engage bureau-level stakeholders in strategy and funding decisions. According to PRM, the process includes specific procedures for emergency response. For COVID-19 supplemental funding, the committee approved 11 funding memorandums, each detailing proposed implementers, programming, and monitoring approaches, including how the implementer's program would respond to COVID-19. PRM did not issue new guidance or requirements to its PIO or NGO implementers for adapting to COVID-19 and instead relied on its preexisting internal controls, such as required risk assessments, to identify and address COVID-19-related risks.

USAID's process and requirements for COVID-19 supplemental funding. USAID programmed COVID-19 supplemental funding through a new, centralized process unique to this funding. Concurrently, BHA issued new risk assessment and reporting requirements to its NGO

implementers.[16] BHA required NGOs receiving fiscal year 2020 COVID-19 supplemental funding to include risk-mitigation measures for the pandemic in their award applications' safety and security plans. These plans were to describe in detail how emergency medical care and evacuation would be executed from all of the proposed activity locations in light of border closures and limitations in air travel and local medical care capacity and capability. BHA also recommended that applications include monitoring practices appropriately adapted for staff and beneficiary safety, including data collection safety and security protocols.

Further, BHA established a monthly reporting requirement for NGO implementers receiving fiscal year 2020 COVID-19 IDA supplemental funding. Specifically, the additional reporting required implementers to provide updates of applicable COVID-19 mandatory indicators through USAID's online reporting tools. These mandatory indicators included several new indicators as well as preexisting standard indicators required by the Office of U.S. Foreign Disaster Assistance (OFDA) and the Office of Food for Peace (FFP)—predecessors to BHA.[17] While NGOs were required to update these indicators monthly, their monitoring and evaluation plans that we examined also included various other indicators to be addressed in semiannual and final reports.[18] Table 2 lists BHA's mandatory COVID-19 indicators for NGOs.

---

[16]U.S. Agency for International Development, *USAID/Bureau for Humanitarian Assistance Interim Guidance for Applicants Engaging in COVID-19 Humanitarian Response* (June 11, 2020).

[17]In June 2020, USAID created BHA by consolidating OFDA and FFP into a single bureau.

[18]According to BHA documentation, PIOs were requested, but not required, to report monthly on the COVID-19 mandatory indicators for NGOs.

Table 2: USAID Bureau for Humanitarian Assistance's Mandatory Indicators for COVID-19 Awards of International Disaster Assistance Funding, by Activity

Category	Indicator	New or preexisting
Non-food assistance		
Health, Public Health Emergency of International Concern	Number of outpatient health facilities supported	New
Health, Public Health Emergency of International Concern	Number of inpatient health facilities supported	New
Health, Public Health Emergency of International Concern	Number of hospitalizations	New
Health, Public Health Emergency of International Concern	Number of individuals screened or triaged for COVID-19 at supported health facilities	New
Health, Public Health Emergency of International Concern	Number of people reached through risk communication activities by channel	New
Health, Public Health Emergency of International Concern	Number of health care staff trained	Preexisting
Protection, Psychosocial Support Services	Number of individuals participating in psychosocial support services	Preexisting
Protection, Child Protection	Number of individuals participating in child protection services	Preexisting
Protection, Gender-Based Violence	Number of individuals accessing gender-based violence response services	Preexisting
Protection, coordination, advocacy, and information	Number of individuals trained in protection	Preexisting
Water, Sanitation, and Hygiene (WASH) Non-Food Items	Total number of people receiving WASH non-food items through all modalities.	Preexisting
Food assistance		
Food assistance[a]	Number of individuals participating in U.S. food security programs	Preexisting
Local, Regional, and International Procurement Commodity	Quantity distributed (metric tons), by commodity	Preexisting
Local, Regional, and International Procurement Commodity	Number of unique participants receiving in-kind food	Preexisting
Cash Transfers and Food Vouchers	Total amount distributed (US$), by modality (cash and voucher)	Preexisting
Cash Transfers and Food Vouchers	Number of unique participants receiving support, per modality (cash and voucher)	Preexisting
WASH Non-Food Items	Total number of people receiving WASH non-food items through all modalities	Preexisting

Source: U.S. Agency for International Development (USAID). | GAO-22-104431

[a]The *USAID/Bureau for Humanitarian Assistance Interim Guidance for Applicants Engaging in COVID-19 Humanitarian Response*, June 11, 2020, named this category "E1". According to BHA, this label was from a legacy indicator list. For clarity, we have named it food assistance.

In addition, BHA required NGO implementers to submit monthly, two-page maximum narrative summaries of any recent challenges or successes as well as activities the implementer planned to prioritize for the next month.[19]

USAID issued guidance to implementers that addressed various considerations and potential tools for remote monitoring.[20] For example, in areas with sufficient mobile coverage and phone ownership, implementers could consider gathering data through text messaging, phone surveys, or computer-assisted phone interviewing. Similarly, the guidance suggested web surveys and mobile apps could be used in areas with sufficient internet connectivity. In addition, the guidance discussed potential application of geospatial tools, such as satellite imagery, in contexts where changes in the physical landscape at the location of USAID activities were particularly relevant.

State and USAID Shifted to Remote Monitoring of Implementer Activities

After the pandemic began, PRM and BHA shifted to remote monitoring of awards implemented by partners. To facilitate this transition, both PRM and BHA issued guidance to their staff on potential adjustments to operations during the COVID-19 pandemic.[21] This guidance included recommendations for adjusting monitoring of implementers. For example, the BHA guidance stated that a "do no harm" approach should be prioritized, and the PRM guidance reminded staff to keep the "do no harm" principle in mind in their monitoring.[22] Both sets of guidance recommended alternative oversight activities for agency staff as well as potential adaptations to implementers' data collection tools. The agencies' guidance also recommended against any activities that could endanger the health of implementers' staff or program beneficiaries.

---

[19]According to BHA documentation, although PIO partners were exempt from these requirements, they were encouraged to submit monthly updates.

[20]U.S. Agency for International Development, *Guide for Adopting Remote Monitoring Approaches during COVID-19* (May 2020).

[21]Department of State, *PRM Program Monitoring during COVID*; U.S. Agency for International Development, *Adaptations to Partner M&E for Humanitarian Assistance Activities due to COVID-19—Guidance to AORs and Program Staff for OFDA/FFP Partners*.

[22]"Do no harm" is a general principle whereby actors endeavor not to cause further damage and suffering as a result of their actions.

In practice, PRM and BHA officials' remote monitoring generally involved greater use of video conference software as well as continued use of phone and email communications, according to officials we contacted. The officials told us that because of agency restrictions on travel due to the COVID-19 pandemic, in-person meetings generally ceased and site visits by AORs and other headquarters staff were put on hold. Headquarters staff stated that because most monitoring interaction with implementers occurs in the field, remote monitoring did not significantly change their level of contact with field staff and implementers, apart from the cancellation of in-country site visits.[23]

Field-level oversight of implementing partners initially shifted largely to remote monitoring, particularly in countries where either the host government or the U.S. embassy restricted movement. In the interim, field staff continued reviewing progress reports and holding conference calls with implementing partners. Some field-level site visits by agency staff resumed later where local context allowed. However, both PRM and BHA officials stated that conducting such site visits remained challenging. In-person site visits by BHA-funded third-party monitoring firms were also initially suspended.

State Consistently Documented Field-Level Oversight of NGO Awards We Reviewed, but USAID's Documentation Was Inconsistent

PRM consistently documented field-level oversight activities for its NGO awards that we reviewed, but BHA did not. To examine agency monitoring practices during the pandemic, we examined award file documentation for two PRM and five BHA awards to NGO implementers.[24] We focused our analysis on oversight activities conducted by agency personnel in the field, because according to agency officials, primary oversight takes place in the field, particularly during the pandemic when travel from headquarters to the field was curtailed. Both agencies' award files consistently documented award modifications, such as the granting of a no-cost extension, and generally included required reports from implementing partners.

---

[23]According to BHA, AORs may be unable to monitor activities in person in complex operating environments where there are security and access constraints. Officials said these constraints to in-person monitoring are not exclusively a result of the pandemic. To mitigate constraints in conducting field-based oversight activities, BHA may utilize third-party monitoring mechanisms to assist AORs in fulfilling field-based oversight activities.

[24]We also reviewed one PRM award and four BHA awards to PIOs. However, we did not include them in our analysis of agency monitoring practices during the pandemic because the oversight context differs for PIO awards and because State and USAID place fewer programmatic monitoring requirements on PIO awards.

Both of the PRM NGO award files we examined contained a monitoring plan and report (MPR), which PRM uses to document its oversight for all PRM NGO awards. The MPR is a standard template that lays out basic expectations of the grants officer's representative regarding monitoring and is to be filled in by PRM staff as they complete oversight activities. For example, the MPR contains specific sections for documenting receipt and review of quarterly project and financial reports, notation of site visits, and monitoring observations by headquarters and field staff. The template also contains guidance on timelines, suggested content, and supporting documentation. According to PRM officials, the MPR serves as a "one stop shop" summarizing all required monitoring of an NGO award and is part of the official award file.

Both PRM NGO award files we examined contained documentation of field-level oversight activities, such as PRM monitoring plans, implementer meeting notes, email correspondence, and notation of site visits in the MPR. For example, one award's MPR noted two site visits conducted by a PRM-funded third-party monitor; the MPR also included meeting notes and email exchanges with the implementer that addressed implementation delays and the need for a no-cost extension. The other award's MPR explicitly ruled out site visits for the award because of movement restrictions related to insecurity and the pandemic. That MPR also contained updates from the refugee coordinator in the country as well as progress evaluations from the program officer.

Our review of BHA documentation of field-level oversight activities identified inconsistency in the documentation for NGO awards. Specifically:

- The official award files for two of the five USAID NGO awards we reviewed contained no documentation of field-level oversight.

- The contents of the other three files ranged from two email updates from the field to extensive field-level materials, including field-based implementer presentations and meeting or call notes.

- None of the five awards' official files contained documentation of any field-level site visits.[25]

---

[25]Because all site visits by Washington-based BHA staff were put on hold, none of the award files for the five NGO awards we reviewed contained records of AOR site visits.

When we asked about field-level oversight, BHA staff in the field subsequently confirmed that they had conducted site visits for three awards and provided relevant documentation from informal files.[26] However, this documentation was also inconsistent. For one award, BHA field staff documented their site visit with a full trip report. For another award, the site visits were described in a larger email update. For the third award, field staff noted that instead of recording site visit notes, they orally informed Washington-based staff of the site visit through a phone call. The staff provided us with related email correspondence with the implementer regarding logistics and follow-up from the site visit.

Further, nearly all BHA AORs and field staff we spoke with were unaware of—and therefore did not follow—applicable legacy guidance issued by BHA's predecessors, OFDA and FFP, relating to field-level site visit documentation. The USAID OIG had previously identified similar issues. Specifically, in December 2015, a USAID OIG review of the agency's response to Ebola in Liberia identified weaknesses in documentation of local site visits.[27] The OIG recommended that OFDA implement standard operating procedures for sharing program information, including documenting site visits and other efforts to verify program activities. OFDA and FFP subsequently developed standardized guidance for field-level site visits that included documentation standards.[28] Notably, this legacy guidance includes documentation expectations. The legacy guidance states, among other things, that "it is important to clearly and systematically document" site visits and "it is also very important to file the information in official files" to ensure successor staff have access to site visit information.

However, when we initially inquired about BHA standards for documentation of field-level oversight, BHA headquarters officials responded that no such guidance existed and that they planned to

---

[26]BHA confirmed there were no site visits for one of the remaining two NGO awards. For the other award, BHA clarified that a third-party monitor visited some sites as part of oversight for a non-COVID BHA award. Furthermore, BHA determined that visiting other sites would have been invasive and unsafe to both implementing partner and third-party monitoring staff.

[27]U.S. Agency for International Development, Office of Inspector General, *Audit of Selected Ebola-Response Activities Managed by USAID's Office of U.S. Foreign Disaster Assistance In Liberia*, Audit Report 7-669-16-002-P (Dakar, Senegal: Dec. 4, 2015).

[28]U.S. Agency for International Development, *Monitoring, Evaluation, Accountability, and Learning Policy, Guidance, and Tools; Annex 5: OFDA/FFP Site Visit Guidance* (November 2019).

develop such guidance in the future. In the interim, according to these officials, BHA was identifying lessons learned from its first year of operating as a consolidated bureau. Officials also said that, given the effects of the COVID-19 pandemic on the bureau's already complex operating environments, BHA had prioritized the development of guidance for implementing partners, such as the recommendations for conducting remote monitoring, rather than in-person site visit guidance for BHA staff.

Subsequently, one BHA field staff member informed us about the OFDA–FFP legacy guidance, stating that it had once—but no longer—governed field-level oversight. When we asked BHA headquarters officials about the legacy guidance, they stated that all legacy guidance remains in effect until BHA is able to develop new, updated tools and guidance. Further, they stated that this legacy site-visit guidance represents best practices and, although it is not considered an official requirement, staff should follow it until it is superseded by updated BHA guidance.

However, BHA AORs and field staff we spoke with were not aware that they were expected to follow this guidance. None of the BHA staff we interviewed who were responsible for oversight of the awards we reviewed identified the legacy guidance as current operating procedure. In one case, BHA staff explicitly told us they believed the guidance was defunct.

As a result, site visits for the awards we reviewed were not consistently documented in accordance with the best practices outlined in the legacy guidance. For example, one award lacked any site visit documentation, and BHA field staff stated that they had provided only an oral report to the headquarters-based AOR. In addition, although the legacy guidance emphasizes the importance of saving these field-level site visit documents in official files, none of the field-level site visits for the BHA awards we reviewed were documented in the official award file. Because they were unaware of this guidance, some AORs we interviewed said that, absent clear expectations, documentation included in the official award file depended primarily on the professional judgement of the AOR. Both BHA's standard AOR designation letter and the legacy OFDA–FFP site-visit guidance emphasize the importance of documentation to ensure that successor staff with field or headquarters oversight responsibilities have full information about USAID's oversight activities.

Ensuring that all staff are aware of their responsibilities to document field-level oversight activities in official award files would help USAID preserve

institutional knowledge of actions taken to assure accountability, and standardize the collection and documentation of field-oversight monitoring reports. In addition, such documentation would ensure BHA management has the information needed to assess program progress toward goals, and make decisions about program direction and operation. This information is especially significant in an emergency context such as the COVID-19 pandemic, where programmatic responses must often be rapidly adapted to unforeseen and changing circumstances. Furthermore, in a context where normal oversight activities are curtailed—particularly when AORs cannot conduct their own site visits—clear and consistent documentation of field-level site visits and other oversight activities is essential to ensure accountability for award funding.

Monthly Reporting Enhanced Lessons-Learned Activities and Informed Staff, but USAID Did Not Require It for Later Awards

We found that BHA's monthly reporting requirement for NGOs implementing awards of fiscal year 2020 COVID-19 IDA supplemental funding produced several benefits. However, in March 2021 BHA decided not to apply this requirement to awards of new COVID-19 relief funds.

The monthly indicator updates and narrative summaries enabled BHA to produce a series of summary and lessons-learned documents. According to BHA, over time its monitoring and evaluation staff produced seven overviews of COVID-19 award progress based on 8 months of NGO reporting. These overviews generally summarized monthly indicator data from all NGO awards and some PIO awards funded with fiscal year 2020 COVID-19 IDA supplemental funding. The intent of these monthly overviews was to provide a comprehensive view of BHA's COVID-19 response to date and of award implementation status. The overviews generally contained monthly and cumulative BHA-wide indicator values for targets related to all awards of fiscal year 2020 COVID-19 IDA supplemental funding and included disaggregated data by activity and geographic region. The overviews also contained more-detailed progress information for several individual indicators, monthly reporting compliance tables, and data quality updates.

In addition, the monthly reporting directly informed a lessons-learned analysis of BHA Water, Sanitation, and Hygiene (WASH) programming stemming from the COVID-19 IDA supplemental funding. This analysis found that 42 percent of BHA's implementing partners had not begun distributing non-food items—essentially, hygiene kits—5 months after their awards' start dates. In addition, the analysis determined that, because of the time required for internal BHA processing, even with accelerated technical reviews, WASH kits may not have reached most beneficiaries until 6 or more months after the need for emergency

assistance began. According to USAID, this delay was of particular concern because generally in a rapid-onset response, material support becomes less relevant for affected populations as more time passes. According to BHA officials, the bureau incorporated these and other lessons learned into subsequent programming of American Rescue Plan Act of 2021 (ARPA) supplemental funding for the COVID-19 response.

Monthly reporting also increased BHA headquarters staff's access to information about award implementation. BHA AORs and Washington-based staff assigned to oversee the three NGO awards for which we conducted interviews stated that the monthly reports had provided useful information. For example, Washington-based oversight staff assigned to the Honduras award stated that although they normally would not interface often with implementers absent a formal request (e.g., a request for a no-cost extension), the monthly reports provided more real-time visibility on implementation. For example, the monthly narratives essentially telegraphed ahead of time the need for an upcoming no-cost extension and for program adaptation due to hurricanes Eta and Iota.

According to BHA, the monthly reporting requirement was designed to align with USAID's monthly financial reporting requirements outlined in the CARES Act.[29] When BHA adopted the requirement in spring 2020, it anticipated the COVID-19 pandemic response to be acute and short-term, and it intended to obligate COVID-19 supplemental funding through 6-month awards to rapidly respond. BHA typically requires NGO implementing partners to submit standard semiannual and final reports on program progress and to also submit quarterly financial reports.[30] Monthly reporting provided BHA information on implementation progress before these 6-month awards ended. According to BHA, given the potential need for more-frequent reporting, the absence of USAID Task Force or agency

---

[29]The CARES Act states that "[o]n a monthly basis until September 30, 2021, each agency shall report to the Director of the Office of Management and Budget, the Bureau of Fiscal Service in the Department of the Treasury, the Committee, and the appropriate congressional committees on any obligation or expenditure of large covered funds, including loans and awards." Pub. L. No. 116-136, § 15011 (b)(1)(A).

[30]For example, in BHA NGO awards we examined, semiannual reports were due no later than 30 days after the end of each of two 6-month, semi-annual reporting periods (October 1–March 31 and April 1–September 30). The recipients had to provide a report for the reporting period in which the award began, unless the performance start date was within 60 days of the end of the reporting period. Results from the final period were to be included in the final program results report no later than 90 days after the estimated completion date.

guidance on exact reporting frequency, and the need for rapid obligation of emergency funding, BHA decided to require monthly reporting for selected mandatory COVID-19 indicators in key programming areas. BHA reported that this increased the information available about the COVID-19 NGO awards while also aligning with USAID's CARES Act monthly financial reporting requirements.

Conversely, BHA did not require monthly reporting for NGOs implementing awards of COVID-19 relief funding provided by the ARPA, which was enacted in March 2021.[31] BHA officials cited several reasons for reverting to standard reporting requirements for ARPA-funded awards. First, according to the officials, the ARPA, unlike the CARES Act, did not include a monthly financial reporting requirement for USAID. Second, the officials said BHA was concerned that the monthly reporting requirement might have been burdensome to implementers and affected populations. Finally, according to BHA, USAID has also made commitments through international donor coordination initiatives to harmonize and simplify reporting requirements.[32]

The implementer representatives we interviewed described varied experiences with the monthly reporting requirement. One implementer representative stated that the monthly reporting was not particularly onerous, as the implementer typically prepared to report monthly to BHA field staff regardless of the requirement. Representatives of the other two implementers stated that the reporting itself was not necessarily onerous but that unclear guidance from BHA made it more challenging. For example, according to one representative, the implementer did not fully understand the nature of the information needed in the monthly narratives, the format required, or the purpose for which the information would be used. BHA continues to require NGO implementing partners to submit standard semiannual and final reports about program progress as well as quarterly financial reports.

Before choosing not to apply monthly reporting requirements to ARPA-funded awards, BHA officials did not fully assess the costs or benefits of enhanced reporting given the limits to USAID's monitoring capabilities

---

[31]Pub. L. No. 117-2, 135 Stat. 4.

[32]According to BHA officials, USAID has made commitments through international donor coordination initiatives, including the Grand Bargain and the Good Humanitarian Donorship Initiative, to improve the effectiveness and efficiency of humanitarian action—specifically with respect to harmonizing and simplifying reporting requirements.

during COVID-19, which have continued well into 2021. According to standards for internal control in the federal government, agency management should identify, analyze, and respond to significant changes that could affect the internal control system.[33] Such analysis includes assessing whether existing controls are sufficient or additional controls are needed in response to external changes, such as during the COVID-19 pandemic. These standards also state that weighing both costs and benefits can help management design and implement an effective internal control system.

Thoroughly assessing the tradeoffs of requiring more-frequent NGO reporting—particularly in a pandemic where normal monitoring, such as site visits, is curtailed—could help BHA ensure it receives timely updates on program implementation that would allow for rapid adaptation and real-time analysis of lessons learned. USAID could use such an assessment to weigh multiple factors—including the increased monitoring risks while the COVID-19 pandemic persists as well as international donor coordination initiatives to reduce reporting burdens—to determine the most appropriate frequency of reporting. For example, USAID might consider whether quarterly reporting would provide sufficient benefits to balance the administrative burden placed on NGOs. Furthermore, such an assessment could help determine whether specific program activities or award types (e.g., 6-month awards) would particularly benefit from more-frequent reporting than the semiannual reporting BHA currently requires.

Implementers Adapted to COVID-19 Chiefly through Low-Technology Remote Solutions and Faced Implementation and Monitoring Challenges

---

[33]GAO-14-704G.

Implementer Adaptations to the COVID-19 Environment Largely Used Low-Technology Remote Solutions

Implementers for the 12 awards we reviewed largely relied on low-tech remote solutions to adapt programming and monitoring in light of COVID-19. Implementers we interviewed stated that such adaptations did not differ significantly from their typical programming and monitoring practices.

Implementer adaptations for the awards we reviewed included (1) increased use of social distancing and personal protective equipment (PPE); (2) teleconferences or video conferences instead of in-person gatherings; and (3) increased use of remote tools, such as telephone surveys.

Social distancing and PPE. Almost all of the 12 implementers for the awards we reviewed reported they had some COVID-19 protocols in place for monitoring and implementation. The protocols that the implementers used varied, but most incorporated social distancing or the use of PPE into program implementation and monitoring. For example, one implementer continued in-person household surveys but used masks, gloves, and social distancing. Other implementers integrated social distancing and handwashing into their distribution efforts. For a USAID award in Honduras, implementer officials stated that instead of physically inspecting handwashing stations in homes that received WASH kits, monitoring staff stood outside the homes and asked residents to self-report.

Figure 1: Socially Distanced Cash Distribution in South Sudan

Source: Catholic Relief Services – United States Conference of Catholic Bishops. | GAO-22-104431

Teleconferences and videoconferences in lieu of in-person gatherings. Implementers used teleconferencing and videoconferencing for meetings and training sessions that would typically be held in person. Although implementer staff we interviewed said virtual training for beneficiaries was somewhat less effective than in-person training, they also reported benefits of virtual meetings and training sessions. For example, implementer staff said virtual meetings enabled participation by some beneficiaries who typically would not be able to attend in-person sessions.

Remote tools. Implementers also shifted to using remote tools, such as phone surveys and text messaging, to communicate, gather information, and monitor projects. For example, for a State award in Afghanistan, the implementer reported that it had prioritized the use of phone interviews and substituted key informant interviews for focus groups. For a USAID award in the Pacific Islands, the implementer reported that it had not collected any in-person data for its baseline survey, in keeping with USAID's "do no harm" principle. Instead, the implementer conducted remote interviews with key informants and leveraged a variety of secondary data sources, including data collected for other projects. For a USAID award in West Africa, the implementer reported that it had solicited and received feedback from community members via online platforms, national hotlines, and text messaging. Figure 2 shows another

type of remote tool used to communicate with local communities—murals painted in South Sudan as part of one project's community messaging about how to prevent the spread of COVID-19.

Source: Catholic Relief Services – United States Conference of Catholic Bishops. Credit: Ana Taban Arts Collective. | GAO-22-104431

Challenges Related to PPE Procurement, Technology, and Movement of Staff and Supplies Delayed Implementation and Made Monitoring More Difficult

Implementers reported that challenges related to procuring PPE, accessing technology, and moving staff and supplies within and between countries during the COVID-19 pandemic delayed implementation and made monitoring more difficult. Because of these types of challenges, the implementers of all but two of the 12 awards we reviewed requested and obtained no-cost extensions of their award agreements.

Challenges related to PPE procurement. In March 2021, we reported that a policy decision restricting the use of USAID funds for procuring

PPE had delayed the obligation of BHA supplemental funding.[34] Our review showed that this PPE-related prohibition also slowed project implementation in some cases where implementers struggled to find PPE manufacturers in the country or regionally. If there were no local or regional manufacturers, implementers had to appeal to USAID to be allowed to buy PPE for their beneficiaries.

For a USAID award in Syria, after attempting unsuccessfully to find PPE in Syria or Turkey, the implementer purchased PPE on the international market, where prices were higher, to avoid implementation delays. In Honduras, project implementation was delayed while implementer staff tried to identify local or regional sources of PPE for community volunteers and beneficiaries. According to implementer documentation, when the implementer was unable to identify local or regional PPE sources, it requested a waiver from USAID's PPE requirements. The implementer reported that it received the waiver in October 2020, approximately 3 months after project implementation began. (Fig. 3 shows an example of PPE in use on this project.)

---

[34]On March 20, 2020, the USAID COVID-19 Task Force notified BHA that no USAID funds could be used to procure PPE. According to BHA officials, it was initially unclear how to handle applications that had already been submitted with PPE components, which constituted most applications. Specifically, the restriction notice did not specify which types of PPE were covered or whether USAID would make exceptions for emergency humanitarian programming. On June 9, 2020, the USAID COVID-19 Task Force approved revised guidance on award language that loosened the restriction by allowing procurement of PPE without prior USAID authorization under specified conditions. The revised guidance allowed implementers to procure PPE from any source if it was to be used by the implementers' staff. However, any PPE intended for beneficiaries had to be procured locally or not otherwise intended for the U.S. market.

Figure 3: Volunteer Training in Honduras Using Personal Protective Equipment and Social Distancing

Source: Global Communities. | GAO-22-104431

Challenges related to technology. Implementers reported that greater use of technology presented challenges, even while it became increasingly critical for operating in a COVID-19 environment. For example, although video conference technology allowed greater access to beneficiaries in Ukraine who would otherwise have been unreachable, implementer representatives reported that they were not always able to successfully use such technology because of spotty reception or internet access. Additionally, some beneficiaries were not conversant in the technology, requiring implementer staff to schedule in-person visits to deliver training or help with technological challenges.

Implementers noted that using the telephone provided some access to beneficiaries but also presented challenges. For example, for a USAID award in South Sudan, implementers said that conducting interviews over the phone worked fairly well in an urban setting where cell phone ownership was relatively high. However, they reported encountering difficulties such as lack of connectivity, incorrect phone numbers, loss of battery power during interviews, and, in some cases, language barriers. In Sierra Leone, cash transfers via cell phones to recipients in remote areas were delayed because of challenges related to the use of special cell-phone SIM cards for the cash transfers. In particular, fewer recipients than expected owned cell phones, and some recipients lost their SIM cards, necessitating reissuance of the SIM cards.

In general, implementers for the awards we reviewed did not use higher-tech remote monitoring solutions such as virtual site visits or computer-assisted surveys. Implementers we spoke with stated that many of these options required reliable cell or high-speed internet service, which is often not available in the places where disaster responses take place.

Challenges related to moving staff and supplies. Some implementation challenges stemmed from in-country COVID-19 restrictions on movement of personnel. Because of these movement restrictions, implementer staff were sometimes locked down in their office or home locales, which hampered their ability to access project sites or implement programs. In some instances, closed borders prevented implementer personnel outside the country from entering. By contrast, the implementer in Honduras reported it had acquired an emergency services exemption from local government movement restrictions; otherwise, programming would have been much more difficult, according to implementer staff.

Supply chain issues also prevented implementers from procuring and transporting materials. For example, implementer staff in Ukraine reported being unable to import medical supplies because of supply chain issues. Moreover, implementer staff reported that supply chain issues significantly delayed the procurement and shipping of handwashing kits in several locations for a USAID Pacific Islands project. (Fig. 4 shows examples of emergency relief supplies provided by BHA.)

GAO-22-104431 CARES Act Humanitarian Assistance

Figure 4: Examples of Emergency Relief Supplies Provided by USAID

Source: U.S. Agency for International Development (USAID). Photo credit: Ellie Van Houtte, USAID. | GAO-22-104431

Conclusions

In addition to endangering lives, the COVID-19 pandemic has disrupted economies as well as the availability of food and medical supplies worldwide. According to the UN, these and other secondary effects of the pandemic have exacerbated humanitarian crises on a global scale. As the global community attempts to address these needs, the pandemic also challenges the ability of donors and implementers to effectively monitor the assistance they are providing.

State PRM, USAID BHA, and their implementing partners have taken steps to adapt their programming and monitoring during the pandemic. While those steps have allowed programming of emergency funding to continue, they have also brought significant challenges. The challenges to monitoring encountered by USAID and its implementers have not abated. The reliance of USAID staff in Washington, D.C., on field-based oversight for site visits and oversight of agency programming heightens the importance of documenting field-based oversight in a central location such as award files. Without clear guidance regarding field-level site visits and other oversight, USAID risks losing institutional knowledge about its programs and may lack timely information needed to assess program progress and make decisions about program direction and operation.

BHA mitigated some of the challenges associated with reduced monitoring capabilities by requiring more-frequent reporting from implementers, which also enabled the bureau to identify lessons learned and incorporate them into subsequent programming. However, BHA decided not to apply the requirement on more recent awards without fully assessing the benefits and costs of enhanced reporting. Such an assessment could allow BHA to potentially adapt what was beneficial and mitigate any burdensome aspects. Doing so could help ensure that BHA receives timely information that allows for rapid adaptation and real-time analysis of lessons learned, which are particularly important in emergency contexts where normal implementation and monitoring are curtailed.

Recommendations for Executive Action

We are making the following two recommendations to USAID:

The USAID Administrator should ensure that BHA clearly communicates to staff the expectations for documentation of field-level oversight, such as site visits, in each award file, such as by educating staff about legacy guidance or issuing new BHA guidance. (Recommendation 1)

The USAID Administrator should ensure that BHA assesses the costs and benefits of requiring more-frequent reporting from implementers in contexts where normal operations and monitoring are curtailed. (Recommendation 2)

Agency Comments

We provided a draft of this report to State and USAID for comment. During the draft review period, and in consultation with USAID, we modified our recommendations to address them to the USAID Administrator.
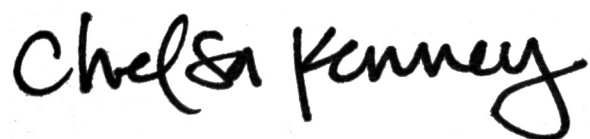
USAID provided comments that we have reproduced in appendix II. In its comments, USAID concurred with our recommendations and stated that it will take actions to implement them. State and USAID also provided technical comments that we incorporated as appropriate.

We are sending copies of this report to the appropriate congressional committees, the Secretary of State, and the Administrator of USAID. In addition, the report will be available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-2964 or at kenneyc@gao.gov. Contact points for our Office of Congressional Relations and Office of Public Affairs can be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix III.

Chelsa Kenney
Director, International Affairs and Trade

Congressional Addressees

The Honorable Patrick Leahy
Chairman
The Honorable Richard Shelby
Vice Chairman
Committee on Appropriations
United States Senate

The Honorable Ron Wyden
Chairman
The Honorable Mike Crapo
Ranking Member
Committee on Finance
United States Senate

The Honorable Robert Menendez
Chairman
Committee on Foreign Relations
United States Senate

The Honorable Patty Murray
Chair
The Honorable Richard Burr
Ranking Member
Committee on Health, Education, Labor, and Pensions
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rob Portman
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Rosa L. DeLauro
Chair
The Honorable Kay Granger
Ranking Member
Committee on Appropriations
House of Representatives

The Honorable Frank Pallone, Jr.
Chairman
The Honorable Cathy McMorris Rodgers
Republican Leader
Committee on Energy and Commerce
House of Representatives

The Honorable Gregory W. Meeks
Chairman
The Honorable Michael T. McCaul
Ranking Member
Committee on Foreign Affairs
House of Representatives

The Honorable Bennie G. Thompson
Chairman
The Honorable John Katko
Ranking Member
Committee on Homeland Security
House of Representatives

The Honorable Carolyn B. Maloney
Chairwoman
The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
House of Representatives

The Honorable Richard E. Neal
Chairman
The Honorable Kevin Brady
Republican Leader
Committee on Ways and Means
House of Representatives

Appendix I: Objectives, Scope, and Methodology

This report (1) examines how State and USAID adapted program monitoring for humanitarian assistance activities supported by supplemental funding in response to the COVID-19 pandemic and (2) describes efforts that organizations implementing this funding made to adapt their projects to conditions during the pandemic as well as the challenges these implementers faced.

To address both of these objectives, we obtained information from agency planning, funding, and guidance documents and interviewed officials at State and USAID.[1] We obtained financial data on all humanitarian assistance awards funded from the Coronavirus Preparedness and Response Supplemental Appropriations Act and the CARES Act.[2] We obtained these data from State's State Assistance Management System and USAID's Phoenix database. To assess the data's reliability, we reviewed agency responses to our questions about data reliability, noting the specific tagging required for COVID-19-supplemental funding. We also compared the data we received with the data State and USAID reported to Congress and with original approval documentation. We found that the data we received were sufficiently reliable for describing obligation and programming information for COVID-19 supplemental programming.

From this universe of 209 awards, we selected a nongeneralizable sample of 12 awards.[3] In selecting these awards, we used a mixture of random and judgmental sampling to maximize coverage of features such as geographic representation; implementation by nongovernmental organizations (NGO) and public international organizations (PIO); permissive and nonpermissive environments[4] before the onset of the pandemic; obligation amounts; and program sectors. In general, we selected more NGO awards than PIO awards because State and USAID

---

[1]We evaluated agency actions independently of one another and did not directly compare the agencies' respective performance.

[2] See Pub. L. No. 116-123, tit. IV, 134 Stat. at 153; Pub. L. No. 116-136, div. B, tit. XI, 134 Stat. at 590.

[3]Specifically, State obligated funding to 21 awards and USAID obligated funding to 188 awards.

[4]USAID defines nonpermissive environments as contexts, at the national or subnational level, in which uncertainty, instability, inaccessibility or insecurity constrains USAID's ability to operate safely and effectively. According to USAID, the vast majority of the countries in which USAID provides humanitarian assistance have experienced some degree of nonpermissiveness over the last 20 years, with backsliding, dramatic downturns and disruptive shocks not uncommon.

generally impose fewer programmatic monitoring requirements on PIOs than on NGOs. We selected three State awards, including two NGO awards (for projects in Kenya and Afghanistan) and one PIO award (for a project covering multiple countries). We selected nine USAID awards, including five NGO awards (for projects in Honduras, Pacific Islands, South Sudan, Syria, and Ukraine) and four PIO awards (for projects in Colombia, Philippines, Sierra Leone, and West Africa).

To examine these awards, we developed a data collection instrument to identify adaptive measures for data collection and site visits as well as challenges to implementation and monitoring. For each award, we examined relevant award file documents, including risk assessments, award modifications, implementer reporting, and agency oversight documentation. We compared this documentation with agency policies and standards. We determined that federal internal control standards related to identifying, analyzing, and responding to significant changes that could affect the internal control system were relevant to our audit objectives.[5] To further explore variability in USAID monitoring documentation, we selected three USAID NGO awards (for projects in Honduras, South Sudan, and Ukraine) to conduct remote meetings with agency oversight staff and implementer officials based in Washington, D.C., and the field.

We conducted this performance audit from July 2020 to January 2022 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.

---

[5]GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: September 2014).

Appendix II: Comments from the U.S. Agency for International Development

January 13, 2022

Chelsa Kenney
Director, International Affairs and Trade
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20226

Re: *Better USAID Documentation and More Frequent Reporting Could Enhance Monitoring*
   *of Humanitarian Efforts (*GAO-22-104431)

Dear Ms. Kenney:

      I am pleased to provide the formal response of the U.S. Agency for International Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, *COVID-19: Better USAID Documentation and More Frequent Reporting Could Enhance Monitoring of Humanitarian Efforts (*GAO-22-104431).

      USAID takes oversight and accountability of tax payer dollars seriously. In accordance with this commitment, USAID has several systems in place to monitor and evaluate the performance of humanitarian assistance programs that it funds. The COVID-19 pandemic has had a fundamental impact on how USAID delivers and monitors humanitarian assistance, while also exacerbating humanitarian needs across countries and sectors. Despite these challenges, USAID's humanitarian assistance programming has helped mitigate the worst of this crisis through a robust global response that has helped millions of vulnerable people around the world.

      Since the beginning of the COVID-19 pandemic, USAID has programmed more than $2.4 billion in additional humanitarian assistance to meet historic levels of global needs. This includes $558 million in supplemental resources from the Coronavirus Preparedness and Response Act and the Coronavirus Aid, Relief, and Economic Security (CARES) Act resources, as well as more than $1.8 billion from the American Rescue Plan (ARP) Act. To adapt to this new operating environment, USAID has mainstreamed COVID-19 considerations across all sectors, and strategically invested resources to increase resilience among vulnerable populations and build the response capacity of the international system. USAID also adapted its robust monitoring and oversight activities to protect the health and safety of staff, implementing partners, and beneficiaries, and to comply with pandemic-related access restrictions, using financial and performance reporting, site visits, third-party monitoring, and regular communication with partners. USAID will continue to scale up services, adapt and innovate programming to better address humanitarian needs, and prepare for future outbreaks. That said, the Agency has acknowledged limited gaps and will address the findings as recommended by GAO.

      I am transmitting this letter and the enclosed comments from USAID for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the

courtesies extended by your staff while conducting this engagement. We appreciate the
opportunity to participate in the complete and thorough evaluation of our documentation of
field-level oversight and the frequency of reporting requirements for USAID humanitarian
programs.

Sincerely,

Colleen Allen

Colleen Allen
Assistant Administrator
Bureau for Management

Enclosure: a/s

**COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT ON
THE DRAFT REPORT PRODUCED BY THE U.S. GOVERNMENT
ACCOUNTABILITY OFFICE (GAO) TITLED, BETTER USAID DOCUMENTATION
AND MORE FREQUENCY REPORTING COULD ENHANCE MONITORING OF
HUMANITARIAN EFFORTS (GAO-22-104431)**

The U.S. Agency for International Development (USAID) would like to thank the U.S.
Government Accountability Office (GAO) for the opportunity to respond to this draft report. We
appreciate the extensive work of the GAO engagement team, and the specific findings that will
help USAID achieve greater effectiveness in documentation of field-level oversight and the
frequency of reporting requirements for USAID humanitarian programs.

USAID has used the COVID-19 supplemental funding appropriated in the Coronavirus
Preparedness and Response Supplemental Appropriations Act, the Coronavirus Aid, Relief, and
Economic Security Act (CARES Act) to support targeted responses that address increased
humanitarian needs resulting from and exacerbated by the COVID-19 pandemic, and to make
investments to prepare for future outbreaks in humanitarian settings. This funding has been
critical to maintaining support for our programs in over 53 countries, scaling up responses,
making strategic sector-specific adaptations to ensure continuity of services, and protecting
communities and aid workers from disease transmission.

The draft report contains the following two recommendations for USAID's action.

Recommendation 1: The Assistant to the Administrator of BHA should clearly communicate to
staff the expectations for documentation of field-level oversight, such as site visits, in each award
file, such as by educating staff about legacy guidance or issuing new BHA guidance.

USAID Response:

USAID concurs with this recommendation. Following the merger of USAID's legacy Office of
Food for Peace and Office of U.S. Foreign Disaster Assistance to create the new Bureau for
Humanitarian Assistance (BHA), BHA staff prioritized updating guidance on remote monitoring
and monitoring and evaluation (M&E) for emergency partners. Due to pandemic-related
restrictions on movement, guidance for site visits was delayed to revise policies with more
immediate impacts. As access restrictions ease and field monitoring activities can resume
in-person, USAID will update the field-level oversight guidance and tools, including for site
visits.

Recommendation 2: The Assistant to the Administrator of BHA should assess the costs and benefits of requiring more-frequent reporting from implementers in contexts where normal operations and monitoring are curtailed.

USAID Response:

USAID concurs with this recommendation. USAID/BHA strives to balance reporting requirements with the appropriate level of detail and timing to fully assess program effectiveness while not overly burdening implementing partners, and affected populations in some cases, with reporting requirements. Based on a previous USAID review of reporting requirements, USAID/BHA determined semiannual reporting provided the optimal balance between costs and benefits. Semiannual reporting also allowed time for BHA to analyze reporting data and utilize it for adaptive decision-making. The monthly reporting applied to CARES Act-funded awards was an exemption to standard reporting practice in order to comply with financial reporting requirements under the CARES Act. USAID/BHA will work with relevant USAID Bureaus and Independent Offices, including the Bureau for Management's Office of Acquisition and Assistance, to assess the costs and benefits of requiring more frequent reporting from implementers where normal operations are curtailed.

Appendix III: GAO Contact and Staff Acknowledgments

GAO Contact	Chelsa Kenney, (202) 512-2964 or kenneyc@gao.gov
Staff Acknowledgments	In addition to the contact named above, Kara Marshall (Assistant Director), David Hancock (Analyst-in-Charge), Eugene Beye, Neil Doherty, Justin Fisher, Reid Lowe, Jason Marshall, and Nicole Willems made key contributions to this report.