EMERGENCY FUNDING FOR EBOLA RESPONSE

Some USAID Reimbursements Did Not Comply with Legislative Requirements and Need to Be Reversed

What GAO Found

As of July 1, 2016, the U.S. Agency for International Development (USAID) and the Department of State (State) had obligated 58 percent and disbursed more than one-third of the $2.5 billion appropriated for Ebola activities. In the early stages of the U.S. response in West Africa, USAID obligated $883 million to control the outbreak, and State obligated $34 million for medical evacuations, among other activities. Subsequently, the United States shifted focus to mitigating second-order impacts, such as the deterioration of health services and food insecurity, and strengthening global health security. Accordingly, USAID obligated $251 million to restore health services, among other activities, and $183 million for activities such as strengthening disease surveillance, while State obligated $5 million for biosecurity activities.

Of 271 reimbursements that USAID made for obligations incurred prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act), USAID made 21 reimbursements, totaling over $60 million, that were not in accordance with the Act. These 21 reimbursements represent roughly 15 percent of the $401 million that USAID obligated for reimbursements, of the almost $1.5 billion that had been obligated as of July 1, 2016 (see fig.). For these 21 reimbursements, USAID did not reimburse the same appropriation accounts as the accounts from which it originally obligated the funds, and therefore it did not have legal authority to make these reimbursements. In addition, four reimbursements were for obligations that USAID did not document were for Ebola activities. In reviewing the reimbursements, GAO found that USAID does not have written policies or procedures for its reimbursement process. As a result, USAID does not have a process that could provide reasonable assurance that it complies with reimbursement provisions of applicable appropriations laws, such as the reimbursement provisions in the Act.

What GAO Recommends

GAO is making four recommendations, including that USAID should reverse reimbursements not made in accordance with the Act and develop written policies and procedures for its reimbursement process. USAID concurred with GAO’s recommendations.