

GAO Highlights

Highlights of [GAO-18-58](#), a report to congressional requesters

Why GAO Did This Study

The ongoing conflict in Syria has created a complex humanitarian crisis, displacing more than 5 million Syrians to neighboring countries. The United States has led the global funding effort to provide humanitarian assistance to people affected by the conflict.

GAO was asked to review humanitarian assistance provided by State, USAID, and their implementing partners to Syrian refugees in the Middle East. This report examines (1) the amount of funding U.S. agencies have obligated and types of assistance provided and (2) the extent to which State and USAID provide financial oversight of such assistance. GAO analyzed State and USAID data; examined a nongeneralizable sample of 33 funding instruments for fiscal years 2015 and 2016 involving 15 implementing partners; analyzed State and USAID oversight activities; interviewed relevant officials, and conducted fieldwork in Lebanon and Jordan, where most of State and USAID's humanitarian assistance funding has been obligated.

What GAO Recommends

To improve financial oversight of programs assisting Syrian refugees, GAO recommends that State and USAID identify and implement a mechanism to conduct in-person monitoring visits in countries where security conditions limit such visits by U.S. officials. State and USAID concurred with GAO's recommendations.

View [GAO-18-58](#). For more information, contact Thomas Melito, (202) 512-9601 or MelitoT@gao.gov.

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SYRIAN REFUGEES

U.S. Agencies Conduct Financial Oversight Activities for Humanitarian Assistance but Should Strengthen Monitoring

What GAO Found

The Department of State (State) and the U.S. Agency for International Development (USAID) have obligated more than \$3.5 billion since fiscal year 2012 to support humanitarian assistance for Syrian refugees in the Middle East. From fiscal years 2012 through 2017, State obligated about \$2.8 billion for programs providing education, health, and protection, among other things, and USAID obligated \$887 million for food assistance. Most of the funding was provided to public international organizations, such as the United Nations High Commissioner for Refugees and the World Food Programme, for programs in Lebanon and Jordan. Food assistance has been provided in cash-based form, and there are cash-based programs in other sectors as well. For example, in Lebanon and Jordan, U.S. implementing partners provide cash-based assistance through mechanisms that include cards or iris scans (see fig.).

Card for Delivering Cash-Based Assistance to Syrian Refugees in Jordan (left) and Iris Scan Checkout Screen at a Grocery Store in a Refugee Camp in Jordan (right)



Source: GAO. | GAO-18-58

State and USAID conduct a variety of financial oversight activities but face security-related monitoring challenges. For all 33 funding instruments in GAO's sample (representing 83 percent of State funding and 100 percent of USAID funding for fiscal years 2015 and 2016), State and USAID used risk assessments to inform their monitoring activities. Both agencies developed risk-based monitoring plans citing the number and frequency of in-person monitoring visits required to ensure financial oversight. However, due to security restrictions, State and USAID were unable to conduct all scheduled in-person monitoring visits in fiscal years 2015 through 2017. For example, during this period, USAID staff were unable to conduct any such visits in Iraq and were unable to conduct such visits in Lebanon for 7 months. State has hired local staff—who are able to access areas with security related restrictions for U.S. officials—to conduct some in-person monitoring visits and has considered other options but has not implemented them. USAID reports it has considered, but not implemented, alternative mechanisms for conducting in-person monitoring visits in areas where security conditions limit such visits by USAID officials. Without in-person monitoring, financial irregularities may go unnoticed or take longer to detect.