

Foreign Assistance to Combat HIV/AIDS, Tuberculosis, and Malaria

Fiscal Year 2022 Inspectors General Coordinated PEPFAR Oversight Plan

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U.S. Agency for
International
Development
Office of Inspector
General



U.S. Department of
State
Office of Inspector
General



U.S. Department of
Health and Human
Services
Office of Inspector
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Peace Corps
Office of Inspector
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FOREWORD

The U.S. government provides foreign assistance to fight HIV/AIDS, tuberculosis, and malaria—three of the world’s deadliest infectious diseases—to help stem human suffering, economic loss, and political instability in developing countries. In 2003, the Bush administration established the President’s Emergency Plan for AIDS Relief (PEPFAR), and Congress passed the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act. The act established the Office of the U.S. Global AIDS Coordinator and Health Diplomacy (OGAC) at the Department of State and gave OGAC primary responsibility for coordinating all resources and international activities of the U.S. government to combat the HIV/AIDS pandemic.

OGAC allocates funds to PEPFAR-implementing agencies, particularly the Department of Health and Human Services’ (HHS) Centers for Disease Control and Prevention (CDC) and the U.S. Agency for International Development (USAID).¹ The CDC and USAID, in turn, provide funds for HIV treatment, care, and prevention activities through grants, cooperative agreements, and contracts with selected implementing partners, such as U.S.-based nongovernmental organizations (NGOs) and partner-country governmental entities. The Peace Corps also allocates PEPFAR funds for health-related programming; its Volunteers manage some grants and serve as health Volunteers.

The offices of inspectors general (OIGs) of the implementing agencies are required to coordinate their activities and jointly develop coordinated annual plans for oversight to avoid duplication and maximize efficiency.² In addition to joint annual reporting, the implementing agencies began meeting periodically in 2017 to share information and discuss planning. This closer cooperation led the respective OIGs to begin holding quarterly meetings in 2018; include the Peace Corps OIG and the Government Accountability Office in planning and meetings; and increase cooperation on overseas audits and investigations of efforts to combat HIV/AIDS, tuberculosis, and malaria. In 2020, quarterly meetings included sharing information and discussing COVID-19 oversight efforts underway.

The OIGs involved continuously seek ways to strengthen their coordinated oversight efforts. In 2021, the OIGs initiated a new effort to enhance and deepen coordinated oversight and established a PEPFAR Coordinated Oversight Working Group to plan contemporaneous audits addressing common themes across their respective agencies. This plan includes the first such coordinated proposal. While each OIG will conduct its work independently, their collective

¹ Other implementing agencies are the Peace Corps and the Departments of State, Defense, Labor, and Commerce. Other HHS offices and agencies receiving PEPFAR resources are the Office for Global Affairs, the Food and Drug Administration, the Health Resources and Services Administration, the National Institutes of Health, and the Substance Abuse and Mental Health Services Administration.

² The coordinated plan is required by the United States Leadership Against HIV/AIDS, Tuberculosis, and Malaria Act of 2003, Public Law 108-25, as amended by the Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008, Public Law 110-293; the PEPFAR Stewardship and Oversight Act, Public Law 113-56; and the PEPFAR Extension Act of 2018, Public Law 115-305.

oversight of crosscutting issues is intended to provide greater insight and utility for Congress and key stakeholders.

To connect with the broader oversight community, the OIGs will continue to coordinate their activities with the Government Accountability Office, as well as with their counterparts at the Departments of Commerce, Defense, and Labor. We have also shared this plan with OGAC and the U.S. Global Malaria Coordinator. We look forward to continued engagement by the agencies, Congress, and other key stakeholders around the world as we implement this plan during FY 2022.



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U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

In FY 2020, USAID reported receiving approximately \$2.4 billion to help strengthen developing countries' primary healthcare systems to prevent and treat communicable diseases, including HIV/AIDS, tuberculosis, and malaria. The agency works with governments, NGOs, and private sector organizations to provide training, technical assistance, and commodities (including pharmaceuticals) to prevent and reduce transmission of these diseases and treat people living with them. To date, USAID OIG has conducted over 100 audits of USAID's HIV/AIDS, tuberculosis, and malaria programs, which have led to improvements in their management and operations. In addition, our auditors and investigators coordinate closely with other international donors and public international organizations that receive significant amounts of PEPFAR funds, such as the Global Fund to Fight HIV/AIDS, Tuberculosis, and Malaria.

USAID OIG's audit planning process targets high-risk, strategic, and crosscutting programs of varying complexity. We also provide continued coverage in specialized areas for which we have received funding or mandates to address our stakeholders' needs for information on USAID operations and oversight activities. As part of the planning process, we continually assess whether changes or additional work related to HIV/AIDS, tuberculosis, or malaria are warranted and notify all relevant oversight bodies accordingly. In FY 2021, we adapted select ongoing and planned PEPFAR audits to incorporate COVID-19 oversight and will continue to adapt in the coming year as appropriate. Notably, in FY 2021, our Office of Audit began expanding its ability to conduct agile reviews of agency programs and operations, including coverage of USAID's HIV/AIDS, tuberculosis, and malaria-related programs and activities.

Ongoing Audits for Fiscal Year 2022

Audit of Local Partner Participation Initiatives in USAID's PEPFAR Programs in Africa

OGAC has established a goal of 70 percent local partner participation in PEPFAR programs by 2020. Included in the definition of local partner participation is government-to-government assistance, which is especially risky in Africa given the levels of political corruption in countries with the greatest HIV prevalence. Additional concerns about the target goal include lack of local partner capacity and management capacity at USAID. The objectives of this audit are to assess the extent to which (1) USAID's PEPFAR budgets are on track to meet the goal for local partner funding and (2) selected USAID missions in Africa followed agency guidance in preparing local partner funding strategies and met mission-level goals while addressing risks. Audit fieldwork also included questions related to the possible effects of the COVID-19 pandemic on USAID's ability to reach the OGAC target.

Audit of Data Quality in Selected PEPFAR Programs in Africa

High-quality data is the foundation for sound decision making and should be valid, precise, timely, and reliable to be useful and credible for reporting. USAID uses data to make decisions,

such as whether to make follow-on awards to implementers. Given OGAC's strong emphasis on meeting targets amidst stagnant or declining budgets, implementers may try to falsify data to obtain favorable ratings and follow-on awards or to collect U.S. government funds by claiming inflated numbers of beneficiaries served. Prior OIG PEPFAR audits reported that data quality issues are commonplace in USAID programs. The objective of this audit is to assess the extent to which USAID designed and implemented internal controls over the collection and reporting of PEPFAR data.

Planned Audits and Evaluations for Fiscal Year 2022

Audit of USAID's Malaria Efforts in High-Burden Countries in Africa

Although COVID-19 is now the focus of global attention, traditional diseases such as malaria continue to afflict the developing world. The World Health Organization estimates that malaria caused 405,000 deaths in 2018, of which 94 percent were in Africa. Unlike COVID-19, malaria has been a longstanding problem, and methods of prevention and treatment are well known. Similarly, USAID has been a key player in the fight against malaria for decades. USAID OIG plans to conduct an audit of USAID's malaria activities in one or more African countries with high rates of infections and deaths. For example, malaria is among the principal causes of morbidity and mortality in the Democratic Republic of the Congo (DRC), accounting for 44 percent of all outpatient visits and 22 percent of deaths in 2018. More troublingly, malaria cases in the DRC increased by 7 percent and death rates remained stagnant between 2016 and 2019. This audit would assess the effectiveness of USAID's malaria programs in reducing infections and deaths in selected high-burden countries in Africa and determine the extent to which USAID is implementing approaches to sustain results and foster host-country ownership.

Evaluation of USAID Supply Chain Adaptations During COVID-19

The COVID-19 pandemic disrupted global supply chains through port closures, flight cancellations, and fluctuating demand for protective equipment and other goods. USAID adapted its global health supply chain to ensure people around the world continued to receive life-saving medicines and health care commodities as suppliers moved away from producing HIV rapid test kits (RTK) and malaria rapid diagnostic tests (RDT) and toward producing more profitable COVID-19 test kits. This evaluation may describe the impact of supply chain disruptions related to the COVID-19 pandemic and adaptations that the USAID Bureau of Global Health made in response to disruptions, specifically related to sourcing. It may also determine whether USAID implemented policies, plans, and procedures to effectively respond to diagnostic test kit sourcing disruptions, including vetting new suppliers and price fluctuations.

Other Ongoing Oversight Activities

Fraud Awareness Briefings in Countries With USAID HIV/AIDS, Tuberculosis, and Malaria Programs

USAID OIG's Office of Investigations conducts worldwide fraud awareness briefings for both implementers and USAID personnel. These informative, relationship-building efforts help deter

fraud, waste, and abuse by increasing awareness of mandatory disclosure requirements for allegations of fraud, misconduct, and sexual exploitation and abuse; educating stakeholders on the criminal, civil, and administrative consequences of programmatic misconduct; and identifying red flags for potential fraud. USAID OIG's Office of General Counsel conducts similar briefings—individually or in conjunction with the Office of Investigations—to national and international forums of the legal counsels of NGOs.

Investigative Monitoring of USAID's \$9.5 Billion Global Health Supply Chain Contract

For FY 2022, USAID OIG's Office of Investigations has prioritized identifying, investigating, prosecuting, and mitigating fraud and organized crime that targets the global health supply chain for life-saving medications and commodities. This focus includes maintaining collaborative relationships with implementers and the USAID Bureau of Global Health, tracking complaints of theft and loss, developing trend analyses, and pursuing relevant investigations in the field.

Oversight of Financial and Internal Control Audits of USAID HIV/AIDS, Tuberculosis, and Malaria Contractors and Grantees

OIG provides oversight to financial audits of contractors and grantees that implement USAID's HIV/AIDS, tuberculosis, and malaria programs. USAID is required by the Federal Acquisition Regulation, the Single Audit Act, and Office of Management and Budget (OMB) guidance to obtain appropriate and timely audits of its U.S.-based contractors, grantees, and enterprise funds; USAID's own policy requires audits of those based overseas. Pursuant to these requirements, independent audit firms perform incurred cost and financial audits of contractors and grantees. These audits may identify questioned costs, deficiencies in internal controls, noncompliance with laws and regulations, and fraud affecting Federal programs. USAID OIG reviews each resulting audit report for conformity with professional reporting standards and then, if our auditors determine that a report conforms with standards, issues a transmittal memorandum to the agency that may contain recommendations to take corrective actions or determine whether the agency should recoup questioned costs. In addition, OIG conducts quality control reviews of the independent audit firms that conduct these audits as time and resources allow. These quality control reviews help strengthen audit firm conformance with standards through an in-depth review of the audit firm's working papers and discussions with the auditors who performed and supervised the work for selected engagements. Quality control reviews may also turn up additional items to flag for USAID management attention, such as unreported internal control issues, noncompliance, or questioned costs.

U.S. DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

For the FY 2022 coordinated oversight plan, the U.S. Department of State Office of Inspector General (State OIG) is reporting on postponed work from FY 2021 and work it plans to undertake in FY 2022.

Postponed Fiscal Year 2021 Work

Because of travel restrictions due to COVID-19, State OIG was again unable to complete the embassy inspections in Nigeria and Indonesia. These inspections had been first identified in the FY 2020 coordinated oversight plan. As a result, State OIG did not issue any reports that assessed PEPFAR programming and coordination in FY 2021.

Planned Work for Fiscal Year 2022

State OIG anticipates conducting at least one inspection of a large overseas mission with PEPFAR activity for spring FY 2022. The final decision will be determined by developments associated with COVID-19-related travel and safety restrictions.

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF INSPECTOR GENERAL

For the FY 2022 coordinated oversight plan, the U.S. Department of Health and Human Services Office of Inspector General (HHS-OIG) plans to conduct PEPFAR program integrity and fraud prevention activities. The CDC received over \$5.5 billion for FYs 2018 through 2020 (about 96 percent of the funds received by HHS during the three FYs) to accelerate HIV treatment and prevention worldwide by using public health, innovation, and data-driven approaches to achieve the global goal of HIV epidemic control.

The CDC has been working to combat HIV since the start of the HIV epidemic. As an implementing agency of PEPFAR, the CDC works side by side with ministries of health and other partners, leveraging its scientific and technical expertise to help deliver high-impact, sustainable HIV treatment and prevention services to millions of people in the countries most affected by HIV.³ To date, HHS-OIG has conducted 30 PEPFAR audits of the CDC or recipients in 9 countries on 3 continents (Africa, Asia, and North America). HHS-OIG's PEPFAR oversight has helped the CDC, HHS staff, and grant recipients to learn important grant and program integrity lessons that apply to ongoing and future responses to infectious diseases.

For FY 2022, HHS-OIG has four ongoing audits to complete, two planned audits to start (one domestic and one international [in-country]), and fraud prevention training to conduct.

Ongoing Audits for Fiscal Year 2022

Follow-up Audit of the CDC Did Not Award President's Emergency Plan for AIDS Relief Funds for 2013 in Compliance With Applicable HHS Policies

OGAC expressed concern about noncompliance identified in our prior audit of the CDC's PEPFAR grant award process and requested that we conduct a follow-up audit. The CDC awarded PEPFAR funds for FY 2013 that were not in compliance with applicable departmental policies. As a result, the CDC did not fully support its funding decisions to award \$1.9 billion over the 5-year project period and may have treated applicants inconsistently. Our objective is to determine whether the CDC implemented recommendations from our prior audit to address the problems we identified.

Follow-up Audit of CDC Corrective Actions and National Institute of Health in Mozambique's Management of PEPFAR Funds

Findings from the prior HHS-OIG audit report included the lack of a compliant accounting system and the resultant inability to reconcile PEPFAR expenditures of \$8.5 million.⁴ The prior

³ The CDC's partners in global health include a variety of valuable stakeholders and partners including, but not limited to, foreign governments, U.S. government agencies, academic institutions, NGOs, faith-based organizations, and private sector organizations.

⁴ HHS-OIG, "The National Institute of Health in Mozambique Did Not Always Manage and Expend the President's Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements" (A-04-16-04051), April 10, 2018.

audit report also included a memorandum to the CDC to alert it of the potential risk of fraud, waste, and abuse that PEPFAR funds could be subjected to in the event of future awards. Our objective is to assess any corrective actions the CDC has taken to improve program operations at the National Institute of Health in Mozambique and to determine whether it implemented recommendations from our prior audit.

Audit of Thailand Ministry of Public Health’s Management and Expenditures of PEPFAR Funds

HHS-OIG received requests from the CDC to conduct a PEPFAR audit in Thailand. Also, at the CDC’s request, HHS-OIG’s Office of Investigations presented fraud awareness training in Thailand in December 2017. Findings from our audits of ministries of health in other countries included inadequate accounting systems and ineffective internal controls resulting in the mismanagement of PEPFAR funds. If these vulnerabilities are also present at the Thailand Ministry of Public Health, the risk of mismanaged Federal funds would further complicate the CDC umbrella cooperative agreement it was awarded. The umbrella award combines funding streams from multiple CDC programs and divisions, including PEPFAR. Our objective is to determine whether the Thailand Ministry of Public Health managed and expended PEPFAR funds in accordance with award requirements.

Audit of ICAP at Columbia University’s Financial Reporting of CDC PEPFAR Expenditures

The CDC has indicated interest in an HHS-OIG audit of several domestic recipients of PEPFAR funds. Our audit of ICAP at Columbia University will focus on reviewing financial controls, including a site visit to an ICAP in-country office. A prior HHS-OIG investigation found that Columbia University improperly claimed and received excessive indirect costs resulting in a \$9.5 million settlement in connection with Federal research grants. Our objective is to determine whether ICAP at Columbia University reported its CDC PEPFAR expenditures in accordance with Federal requirements during FY 2018. We also plan to coordinate with HHS-OIG’s Office of Investigations during our ICAP in-country office visit.

Planned Audits for Fiscal Year 2022

Audit of the CDC

OMB issued administrative relief for recipients and applicants of Federal financial assistance directly affected by COVID-19, including flexibilities extended to recipients affected by the loss of operational capacity and increased costs because of the COVID-19 crisis. This will be a collaborative audit conducted by HHS and USAID OIGs. The OIGs may assess reprogrammed and/or redirected PEPFAR funds used for COVID-19 at their respective agencies. See the PEPFAR Oversight Working Group section of the FY 2022 IG Coordinated PEPFAR Oversight Plan for more details.

Audit of In-Country PEPFAR Recipient(s)

Multiple PEPFAR recipients in South Africa have launched the Pelebox smart locker at

numerous facilities to deliver new approaches to health care. The Pelebox smart locker is an electronic pickup point where patients can collect their refill medications for chronic conditions (e.g., tuberculosis, HIV). We anticipate conducting an audit of PEPFAR recipient(s) in South Africa with a focus on the Pelebox program. Possible audit objectives may include assessing (1) the individual recipient's Pelebox operation and controls of medication distribution through Pelebox and whether the recipient has designed and implemented controls to mitigate potential risks or (2) the effectiveness of the Pelebox operation in distribution of medication.⁵

Other Oversight Activities

Fraud Prevention Training for CDC In-Country Staff and CDC Cooperative Agreement Recipients

In FY 2022, HHS-OIG's Office of Investigations will continue to collaborate with foreign and domestic partners to evaluate fraud and misconduct allegations to determine appropriate investigative actions. Part of this collaboration will include providing fraud awareness and anticorruption training to the CDC's in-country staff, partners, and grantees.

⁵ This objective may result in a series of recipient audits.

PEACE CORPS OFFICE OF INSPECTOR GENERAL

Since 2004, the Peace Corps has been an integral part of PEPFAR. Peace Corps Volunteers around the world work in partnership with host country and local governments to enhance the capacity of organizations from the community to the national level, encouraging the adoption of healthier behaviors and working to mitigate the impact of HIV/AIDS. The Peace Corps has leveraged PEPFAR funding for vital programming and training enhancements, including supplemental Volunteer training; funding of additional 2-year Volunteers, Peace Corps Response Volunteers, third-year extensions, and staff; and activities benefiting community members, such as capacity building and community-initiated activities. The Office of Global Health and HIV is the technical and managerial focal point at Peace Corps headquarters for PEPFAR programming and funding. At the country level, there is typically a U.S. government interagency team, led by an interagency PEPFAR coordinator employed by the Department of State, with which Peace Corps posts engage to determine programming priorities and negotiate funding levels. In FY 2020, the Peace Corps received \$37.9 million for FY 2021 implementation and expects to receive \$13.6 million in FY 2021 for FY 2022 implementation.

Ongoing and Planned Work for Fiscal Year 2021

The Peace Corps responded to the COVID-19 pandemic by suspending all Volunteer activities and evacuating nearly 6,900 Volunteers from approximately 60 countries of service. The CARES Act provided the agency with supplemental funding to prevent, prepare for, and respond to the coronavirus. The Peace Corps developed extensive criteria to return Volunteers to service; in June 2021, the agency announced that it will proceed with plans to return a reduced number of Volunteers to service in Belize. However, more broadly, the international environment for returning Volunteers to service remains uncertain and that will impact the Peace Corps ability to implement PEPFAR programming through its Volunteer program.

In March 2021, OIG received staff concerns surrounding the management of the PEPFAR Food Voucher Program in Peace Corps/Ukraine. Peace Corps OIG reviewed concerns that the post had inaccurately reported data and food voucher project results, mismanaged the approved project plan, and lacked sufficient oversight over the voucher program. Peace Corps OIG issued a report for agency leadership that summarized the concerns and the actions Peace Corps OIG took to respond to the allegations. The report also noted concerns surrounding Peace Corps staff-initiated programs, such as the expansion of PEPFAR-funded activities without Volunteers in the field. Our report highlighted these matters as areas that may warrant closer monitoring.

Peace Corps OIG is committed to monitoring and contributing to the agency's planning and implementation of its reentry process. At this time, we have not scheduled any new Peace Corps post audits or evaluations due to the inherent uncertainty about where and when the Peace Corps will be returning Volunteers to service. Peace Corps OIG oversight will include continued focus on the health and safety of the Volunteers as the agency takes the necessary steps to safely redeploy Volunteers, as well as emphasis on proper spending of taxpayer funds. Our goal is to direct Peace Corps OIG oversight activities in ways that help the Peace Corps

safeguard its integrity, better its effectiveness, and cement its long-term success. Peace Corps
OIG will announce any reviews involving PEPFAR funds via our website and social media.

PEPFAR OVERSIGHT WORKING GROUP

The COVID-19 pandemic has highlighted the necessity for a coordinated, whole-of-government response. In September 2020, the Future of Global Health Oversight forum—hosted by HHS, State, USAID, Global Fund OIG, and HHS Office of Global Affairs—emphasized the importance of coordination. On January 20, 2021, President Biden issued a national security memorandum⁶ requiring relevant agencies to develop protocols for coordinating and deploying a global response to emerging high-consequence infectious disease threats that outlines the respective roles in facilitating and supporting such response operations, including establishing standard operating procedures for how USAID and the CDC coordinate their response efforts.

In 2021, representatives from USAID, State, HHS, and Peace Corps OIGs launched the PEPFAR Oversight Working Group to further enhance and deepen coordinated oversight. The working group's goals for its inaugural year were to create a forum to share information; develop a thematic, multi-agency approach to oversight planning; and supplement traditional planning efforts by contributing at least one set of contemporaneous, crosscutting audits addressing common themes across their respective agencies to the FY 2022 plan. Topics generated by the working group were presented at quarterly meetings for discussion and input from a larger group of OIG officials, ensuring support from leadership.

This year, given the overwhelming priority to fight COVID-19, the working group proposed that USAID and HHS OIGs examine the policies and procedures surrounding the reprogramming of PEPFAR resources at USAID and the CDC for COVID-19 response. PEPFAR's support in building health systems that played a major role in responding to COVID-19 in the world's poorest countries is an achievement the American people can be justifiably proud of; our audits will help ensure that PEPFAR funds reprogrammed for COVID-19 were done so appropriately and used effectively, with minimal disruption to the PEPFAR activities they were originally intended for.

Planned Audits for Fiscal Year 2022

Audit of Controls Over Reprogramming Funds for COVID-19

The rapid spread of COVID-19 required USAID, the CDC, and other Federal agencies to redirect existing resources to respond to the pandemic. PEPFAR funds were not exempt. In March 2020, OGAC issued guidance regarding the redirection of specified Global Health Programs funding. USAID expanded on this guidance several days later, stating any redirection of USAID's HIV resources must follow the processes established by both OGAC and the agency. Since then, agency policy on redirection and reprogramming of existing resources for COVID-19 has been clarified and revised.

This audit—currently planned to be part of a pair on this topic conducted by USAID and HHS

⁶ National Security Memorandum – I, United States Global Leadership to Strengthen the International COVID-19 Response and to Advance Global Health Security and Biological Preparedness.

OIGs—can examine whether PEPFAR funds redirected and/or reprogrammed for COVID-19 followed established processes and were used appropriately. The audit can also examine what effects, if any, those reprogrammed funds may have had on associated PEPFAR programs and how USAID and the CDC responded, respectively.

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