

Department of Health and Human Services
Office of Inspector General



Office of Audit Services

December 2024 | A-04-20-01020

**ICAP at Columbia University
Generally Managed Its PEPFAR
Expenditures Appropriately but
Lacked a Robust Financial
Management System**



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Why OIG Did This Audit

- Congress authorized the President’s Emergency Plan for AIDS Relief (PEPFAR) to receive \$48 billion in funding for the 5-year period beginning October 1, 2008, to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria. Congress authorized additional funds to be appropriated for FYs 2014–2018 and again for FYs 2019–2023.
- Federal law requires HHS-OIG, among others, to provide oversight of the programs implemented under the law, including PEPFAR.
- This audit assessed whether ICAP at Columbia University managed its PEPFAR expenditures in accordance with Federal requirements during FYs 2017 and 2018.

What OIG Found

- ICAP managed its PEPFAR expenditures in accordance with Federal requirements for 124 of the 126 sample items we reviewed. However, for two sample items, ICAP did not provide adequate documentation, such as receipts, resulting in \$58,111 in unallowable costs.
- The errors that we identified occurred because ICAP did not follow established procedures for records management and did not have an integrated grants management system that tracked its PEPFAR expenditures.

What OIG Recommends

We recommend that ICAP:

1. refund to CDC \$58,111 for transactions it could not adequately support; and
2. fully implement its new grants management system, which will allow it to: (1) track and record its PEPFAR expenditures by cooperative agreement and award year, and (2) maintain supporting documentation for expenditures contained in its accounting records.

In written comments to our draft report, ICAP did not concur with our first recommendation but concurred with the second recommendation.

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INTRODUCTION

WHY WE DID THIS AUDIT

Congress authorized the President’s Emergency Plan for AIDS Relief (PEPFAR) to receive \$48 billion in funding for the 5-year period beginning October 1, 2008, to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria.¹ Congress authorized additional funds to be appropriated for fiscal years (FYs) 2014–2018, and again for FYs 2019–2023.²

The Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008 (the Act) requires the Department of Health and Human Services (HHS), Office of Inspector General (OIG), among others, to provide oversight of the programs implemented under the Act, including PEPFAR. To meet this requirement, HHS-OIG has conducted a series of audits of Centers for Disease Control and Prevention (CDC) and its recipients.³

We selected ICAP at Columbia University⁴ (ICAP) for audit because the OIG had not previously conducted a review of a domestic PEPFAR recipient. ICAP is a complex organization that managed 19 cooperative agreements (CoAgs) in 21 countries during the audit period.

OBJECTIVE

Our objective was to determine whether ICAP managed its PEPFAR expenditures in accordance with Federal requirements during FYs 2017 and 2018.

BACKGROUND

Centers for Disease Control and Prevention

CDC works with partners around the world to control the HIV pandemic and to find, cure, and prevent tuberculosis. As part of this work, CDC maintains strong, collaborative partnerships with country governments including Ministries of Health, non-governmental organizations, universities, faith-based organizations, multilateral organizations, and the private sector. By engaging with these external partners, CDC maximizes resources and effectively supports more

¹ Tom Lantos and Henry J. Hyde United States Global Leadership Against HIV/AIDS, Tuberculosis, and Malaria Reauthorization Act of 2008, P.L. No. 110-293 (enacted Jul. 30, 2008).

² PEPFAR Stewardship and Oversight Act of 2013, P.L. No. 113-56 (enacted Dec. 2, 2013) and PEPFAR Extension Act of 2018, P.L. No. 115-305 (enacted Dec. 11, 2018).

³ Appendix B contains a list of related OIG reports issued in the past 5 years.

⁴ ICAP is not an acronym. The entity was formerly known as the International Center for AIDS Program but now goes by ICAP at Columbia University.

than 45 partner countries and regions to address these public health challenges. CDC has worked with ICAP since 2003.

Cooperative Agreements

CDC awarded PEPFAR funds through CoAgs, which CDC uses instead of grants when it anticipates substantial Federal involvement with the recipient.⁵ As indicated in the Notice of Funding Opportunity (NOFO), substantial involvement means that the recipient can expect Federal programmatic collaboration or participation in carrying out the effort under the award.⁶

ICAP at Columbia University

ICAP was founded in 2003 as a school-wide center at the Columbia University Mailman School of Public Health to help provide family-based care for HIV around the world. ICAP's goal is to deliver research and programs to resource-limited settings across the globe. ICAP works with its partners to ensure that countries are able to detect, characterize, and monitor changes in population-level health.

Federal Requirements

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for HHS awards at 45 CFR part 75 apply to the awards made during our audit period.

HOW WE CONDUCTED THIS AUDIT

Our audit covered the budget periods from April 1, 2017, to March 31, 2018, and September 30, 2017, to September 29, 2018.⁷ The CoAgs included in our audit had two different budget periods. Of the 19 CoAgs we reviewed, 9 had a budget period of April 1st through March 31st. The remaining 10 CoAgs had a budget period of September 30th through September 29th. ICAP expended \$183,300,203 of PEPFAR funds during the audit period. From these expenditures, we selected a stratified statistical sample of 126 transactions totaling \$17,565,935.⁸

⁵ The regulations that apply to Federal grants also apply to CoAgs.

⁶ A NOFO is an awarding office's formally issued announcement of the availability of Federal funding. The announcement invites applications and provides such information as eligibility and evaluation criteria, funding preferences, and the submission deadline.

⁷ This was the most current data available when the team began the audit.

⁸ Our sample selection consisted of sample items taken from five strata. See Appendix C for information on our sample.

We conducted this performance audit 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.

Appendix A contains the details of our audit scope and methodology, Appendix B contains related OIG reports, and Appendix C contains our statistical sampling methodology.

FINDINGS

ICAP managed its PEPFAR expenditures in accordance with Federal requirements for 124 of the 126 sample items we reviewed. However, for two sample items, ICAP did not provide adequate documentation, such as receipts, resulting in \$58,111 in unallowable costs.⁹

In addition, ICAP's financial management system did not adequately identify its PEPFAR expenditures incurred during the audit period. ICAP had multiple systems that were not integrated, and it did not maintain its financial data by award and award year. As a result, ICAP needed to make several attempts to successfully reconcile the expenditures contained in its accounting records with the expenditures reported on its Federal Financial Reports (FFRs).

The errors that we identified occurred because ICAP did not follow established procedures for records management and did not have an integrated grants management system that tracked its PEPFAR expenditures.

ICAP GENERALLY PROVIDED SUPPORTING DOCUMENTATION FOR ITS PEPFAR EXPENDITURES

Recipient financial management systems must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation (45 CFR § 75.302(b)(3)).

Except where otherwise authorized by statute, costs must be adequately documented in order to be allowable under Federal awards (45 CFR § 75.403(g)).

According to ICAP Standard Operating Procedures, 11.4 File and Records Management, Electronic Records, the "...Subaward Representative should maintain an individual electronic folder for each subaward on the ICAP-provided computer network. The folder should include

- Invoices and advance requests
- Any other relevant documentation."

⁹ We have chosen not to report any estimates of the unallowable transaction amount in the sampling frame because the lower limit of the two-sided 90-percent confidence interval was less than the known unallowable transaction amount in the sample.

In addition, ICAP Standard Operating Procedures, 11.4 File and Records Management, Physical Records requires that the "...Subaward Representative should maintain an individual physical folder for each subaward including:

- Receipts for goods and services purchased by the subrecipient
- Invoices and advance requests
- Any other relevant documentation."

ICAP generally provided adequate supporting documentation for its PEPFAR expenditures. However, two transactions totaling \$58,111 were unallowable because ICAP did not provide adequate supporting documentation, such as receipts, to verify the subcontract related transactions. ICAP provided a detailed list of subrecipient expenditures for travel costs, but it was not sufficient to substantiate the total cost.

ICAP did not provide adequate supporting documentation for these two transactions because it did not follow Federal regulations regarding the maintenance of such documentation or its standard operating procedures (SOPs) for records management. ICAP's SOPs required it to maintain financial records, supporting documentation, and all other pertinent records for seven years from the date of the submission and acceptance of the final expenditure report. ICAP officials cited several reasons for not providing adequate supporting documentation, including the numerous security challenges that come with in-country offices operating in politically unstable and dangerous environments. The officials said that since our audit period, ICAP has upgraded its documentation storage platform, which has made supporting documentation more accessible.

ICAP'S FINANCIAL MANAGEMENT SYSTEM DID NOT ADEQUATELY AND TIMELY IDENTIFY ITS PEPFAR EXPENDITURES

According to 45 CFR § 75.302(a), "the other non-Federal entity's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program-specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award."

According to 45 CFR §§ 75.302(b)(2) and (3), the financial management system of each non-federal entity must provide for the following:

- accurate, current, and complete disclosure of the financial results of each Federal award or program; and

- records that adequately identify the source and application of funds for federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation.

Although ICAP was able to eventually reconcile its accounting records to its FFRs, it had difficulty determining the PEPFAR expenditures incurred during the audit period. Specifically, ICAP did not track its expenditures by CoAg number and award year, as required by CDC for reporting on the FFR. Instead, ICAP tracked its programmatic expenditures by country and analyzed its financial expenditures by project. While reconciling the expenditures contained in its accounting system to its FFRs, ICAP restructured its financial data first by CoAg and award year, which conforms with CDC reporting requirements, and then at the transactional level for statistical sampling purposes.

In addition, ICAP did not have an integrated grants management system. ICAP used several different systems to manage the CoAgs; however, the financial systems were not integrated. Expenses incurred at the country level were entered in an off-the-shelf accounting software application after in-country staff reviewed and approved them. The ICAP headquarters review team then reconciled the expenses to the bank statements and performed a sample review of the transactions. ICAP then entered the approved expenditures into the university's accounting system, called Accounting and Reporting at Columbia (ARC). ICAP used a third system, People at Columbia (PAC), for domestic payroll expenditures and a third-party vendor for processing in-country payroll. Expense information from PAC was automatically uploaded into ARC while expense information from the third-party foreign payroll vendor was uploaded into the separate accounting software application. However, the expense information in ARC from the in-country accounting software application and PAC included batched financial transactions instead of financial transactions at the lowest level of detail.

Because the systems were not integrated, it took ICAP more than a year to reconcile its PEPFAR expenditures to the FFRs for this audit and provide the number of PEPFAR CoAgs active during fiscal year 2018 with the dollar value of those expenditures by CoAg and award year.

In the spring of 2021, ICAP began to address these issues by implementing an Enterprise Resource Planning (ERP) System, which is a comprehensive system linking all the ICAP in-country offices' financial processes with ICAP headquarters' financial processes. The ERP system consolidates procurement, accounts payable, purchase orders, and payments into one system that is linked to the Columbia University accounting system that ICAP uses. ICAP completed user acceptance testing in South Africa in August 2023 and determined the ERP system required further development from the software vendor. ICAP is currently in the testing phase with its vendor and consultants. ICAP anticipates that it will begin the implementation process during the fourth quarter of calendar year 2024, culminating in December 2025. According to ICAP, the ERP system will improve the transparency of and access to its financial data.

ICAP increased the risk of funds being mismanaged because it could not support and identify its PEPFAR expenditures adequately and timely. This was due to the disconnect between ICAP's programmatic reporting and financial reporting of PEPFAR expenditures and ICAP's use of multiple, unintegrated financial systems to track its expenditures. ICAP's programmatic group reported its PEPFAR expenditures by country while ICAP's financial group reported its PEPFAR expenditures by project.

RECOMMENDATIONS

We recommend that ICAP:

- refund \$58,111 to CDC for transactions that it could not adequately support;
- fully implement its new grants management system, which will allow it to:
 - track and record its PEPFAR expenditures by CoAg and award year; and
 - maintain supporting documentation for expenditures contained in its accounting records.

ICAP COMMENTS

In written comments to our draft report, ICAP stated that it “does not concur with the first recommendation with respect to expenses, given the additional documentation submitted to the OIG that we believe substantiates each transaction...” ICAP added that “[w]ith regard to the Draft Report’s first observation, OIG identifies 18 items, totaling \$2 million, as requiring additional support to be deemed allowable. The Draft Report extrapolated this figure across the total PEPFAR funding managed by ICAP during the period under review to arrive at a potential \$13.5 million in unallowable transactions if ICAP is unable to provide the required documentation. ICAP maintains that all 18 transactions are allowable and that adequate supporting documentation has now been provided to OIG.”¹⁰

Regarding our second recommendation that ICAP should continue to implement its ERP system, ICAP concurred and said the process for implementing the system is ongoing and that the ERP system will provide “enhanced financial reporting and processing as well as allow for more timely record retrieval.”

ICAP disagreed with our finding that ICAP did not track expenditures by CoAg. ICAP stated in its comments that it provided “substantive evidence that demonstrates ICAP and the University successfully track expenses by each cooperative agreement...” ICAP said that after our audit

¹⁰ In the draft report, the amount we recommended ICAP refund was a statistical estimate based on the unallowable amounts for the 18 unsupported transactions in our sample, which totaled \$2,016,379.

period, it “implemented a record storage system which significantly improved access to detailed expense documentation that originated across its many country offices.”

OIG RESPONSE

Regarding our first recommendation, for the 18 transactions in error identified in our draft report, we reviewed the additional documentation provided by ICAP and found 16 transactions to be allowable. However, for two transactions, ICAP did not provide adequate documentation, such as receipts, resulting in \$58,111 in unallowable costs. We updated the report to recommend that ICAP refund \$58,111 to CDC for the two transactions that were not fully supported.

Regarding our second recommendation, we appreciate the actions ICAP indicated it is taking to address the development and implementation of its ERP system.

In light of ICAP’s additional remarks about its record keeping, we maintain that our findings are valid and that ICAP did not support and identify its PEPFAR expenditures adequately and timely, as evidenced through our discussions with ICAP officials during the audit and the more than a year it took ICAP to reconcile its PEPFAR expenditures to the FFRs for our audit period.

On October 8, 2024, we requested that ICAP update its response to our draft report because the initial response was marked “confidential.” In addition, we asked ICAP to respond with a statement of concurrence or nonconcurrence for each recommendation.

ICAP’s written comments are included as Appendix D.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

Our audit covered \$183,300,203 in PEPFAR funds expended by ICAP for the budget periods April 1, 2017, to March 31, 2018, and September 30, 2017, to September 29, 2018. We selected a stratified random sample of 126 transactions totaling \$17,565,935. We also reviewed ICAP's internal controls over its PEPFAR expenditures.

We conducted our audit work from June 2020 through August 2023.

METHODOLOGY

To accomplish our objective, we:

- reviewed relevant Federal laws and regulations, HHS guidance, the NOFO, the Notices of Award, and ICAP's policies and procedures;
- conducted meetings with ICAP officials to obtain an understanding of the CoAgs;
- conducted meetings with officials from ICAP to determine the organization's policies, processes, and procedures related to financial accounting and reporting;
- reviewed ICAP's annual audits for the audit period;
- determined ICAP's value-added tax process;
- reconciled ICAP's FFRs to its accounting records;
- selected a stratified random sample of 126 transactions totaling \$17,565, 935 (see Appendix C);
- reviewed expenditure documentation provided by ICAP to support the sample items;
- calculated the total amount of unallowable expenditures claimed by ICAP during the audit period for two unsupported transactions; and
- discussed the results of the audit with officials from ICAP.

We conducted this performance audit 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.

APPENDIX B: RELATED OFFICE OF INSPECTOR GENERAL REPORTS

PEPFAR AUDIT REPORTS ISSUED IN THE PAST 5 YEARS

Report Title	Report Number	Date Issued
<i>The Thailand Ministry of Public Health Managed PEPFAR Funds According to Federal Regulations but Internal Controls Could Be Improved</i>	<u>A-04-21-01021</u>	3/26/2024
<i>CDC's Corrective Actions Improved Program Operations at the National Institute of Health in Mozambique and Facilitated the Institute's Implementation of Prior OIG Audit Recommendations</i>	<u>A-04-20-01019</u>	9/27/2022
<i>Although CDC Implemented Our Prior Audit Recommendations, Its Corrective Actions Did Not Effectively Address Findings Related to 3 of Our 13 Recommendations</i>	<u>A-04-19-01014</u>	8/20/2021
<i>Although CDC Implemented Corrective Actions To Improve Oversight of the President's Emergency Plan for AIDS Relief Recipients, Some Internal Control Weaknesses Remained</i>	<u>A-04-18-01010</u>	12/11/2020

APPENDIX C: STATISTICAL SAMPLING METHODOLOGY

SAMPLING FRAME

Our sampling frame consisted of 36,087 PEPFAR transactions for amounts over \$500 expended by ICAP from April 1, 2017, through September 29, 2018, totaling \$181,406,086.

SAMPLING UNIT

The sample unit was a single transaction.

SAMPLE DESIGN AND SAMPLE SIZE

We used a stratified random sample. The sampling frame was divided into four strata with one certainty stratum as outlined in Table 1.

Table 1: Sample Design Summary

Stratum	Range of Transactions	Number of Transactions in the Frame	Frame Value	Sample Size
1	\$500.01 to \$3,855.87	29,400	\$40,882,793.83	30
2	\$3,855.88 to \$22,534.90	5,565	\$43,468,021.58	30
3	\$22,534.91 to \$127,891.25	970	\$45,932,164.34	30
4	\$127,891.26 to \$693,772.53	146	\$43,161,315.09	30
5	\$726,857.45 to \$2,383,299.71	6	\$7,961,790.89	6
	Total	36,087	\$181,406,085.73	126

SOURCE OF RANDOM NUMBERS

We generated the random numbers using Office of Inspector General, Office of Audit Services, statistical software.

METHOD FOR SELECTING SAMPLE ITEMS

We sorted the items in each stratum in ascending order by dollar value and ID number, and then consecutively numbered the transactions in each stratum. After generating the random numbers according to our sample design, we selected the corresponding frame items.

ESTIMATION METHODOLOGY

We have chosen not to report any estimates of the unallowable transaction amount in the sampling frame because the lower limit of the two-sided 90-percent confidence interval was less than the known unallowable transaction amount in the sample.

APPENDIX D: ICAP COMMENTS

COLUMBIA UNIVERSITY

IN THE CITY OF NEW YORK

OFFICE OF THE VICE PRESIDENT FINANCE AND CONTROLLER

September 20, 2024

October 17, 2024, amended as noted(*)

Report Number: A-04-20-01020

Via Email

Mr. Scott Perry*

Acting Regional Inspector General

Mr. Truman M. Mayfield

Regional Inspector General for Audit Services

Ms. Lisa Smith

Assistant Regional Inspector General for Audit Services

Office Of Audit Services, Region IV

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Atlanta, GA 30303

Dear Mr. Mayfield and Ms. Smith:

I write on behalf of ICAP at Columbia University (“ICAP” and “the University”, respectively), which has received the July 2024 draft report (the “Draft Report”) from the Department of Health and Human Services, Office of Inspector General (“OIG”) on its review of ICAP’s management of PEPFAR funding in federal fiscal years 2017 and 2018. Both ICAP and the University are committed to compliant management of federal funds and appreciate the OIG’s efforts to ensure that sound administrative structures are in place. The Draft Report cites two areas: support for certain expenses and systems in place to manage recordkeeping. As discussed below, ICAP has submitted documentation for all expenses the OIG identified. In addition, while there is merit to the goal of strengthening ICAP’s financial record keeping, it should be acknowledged that ICAP’s systems were able to generate the required documentation for the selected transactions. We agree that the enhancements underway will improve the speed with which ICAP can provide documentation. Therefore, in summary, ICAP does not concur with the first recommendation with respect to expenses, given the additional documentation submitted to the OIG that we believe substantiates each transaction, and concurs with the second observation that ICAP should continue to implement its ERP system, although some verbiage in the OIG’s draft report is not aligned with our assessment of the current state of our systems.*

ICAP, which operates in more than 40 countries, is an effective leader in global public health, internationally recognized for tackling the world’s toughest health challenges—from HIV to tuberculosis, from malaria to maternal and child health, and the growing problem of non-communicable diseases, and most recently, the COVID-19 pandemic. ICAP is situated at the Columbia Mailman School of Public Health and the Columbia University Irving Medical Center, which is part of Columbia University.

With regard to the Draft Report’s first observation, OIG identifies 18 items, totaling \$2 million, as requiring additional support to be deemed allowable. The Draft Report extrapolated this figure across the total PEPFAR funding managed by ICAP during the period under review to arrive at a potential \$13.5 million in unallowable transactions if ICAP is unable to provide the required documentation. ICAP maintains that all 18 transactions are allowable and that adequate supporting documentation has now been provided to OIG.

After the issuance of the Draft Report, ICAP and University management provided detailed support for each of the 18 transactions and met with the OIG to review the evidence for identified transactions. We request that the documentation provided be considered part of our formal response to the Draft Report. At that meeting, OIG stated that it will accept and consider the documentation, and will adjust the finding, to the extent appropriate, after their review. The OIG's process for publication does not provide ICAP an update on the outstanding items until the final report is issued but ICAP maintains that all expenses have adequate support, are allowable, and were incurred in furtherance of the goals of the PEPFAR funding.

OIG's second recommendation was that ICAP continue to implement its enterprise resource planning (ERP) system. Indeed, the complex preparatory process for implementing the system has been ongoing with full support from ICAP and the University. The ERP system will provide enhanced financial reporting and processing, as well as allow for more timely record retrieval.

The Draft Report also contains other observations about ICAP's record-keeping with which we do not fully concur, principally that our record keeping does not track expenditures by Cooperative Agreement. We have provided substantive evidence that demonstrates ICAP and the University successfully track expenses by each cooperative agreement based on information contained in the Notice of Award using Peoplesoft, the Columbia University accounting system in the US. ICAP's country offices utilize systems commonly used by other similar entities that operate across several countries and, within those countries, often in remote locations. For ICAP, detailed transactional spending is retained in country-specific systems which are integrated in a summary format, by country for each cooperative agreement, which is maintained in the University's ERP system, PeopleSoft. The University keeps detailed records noting the relationship between countries, projects and activities, and we can report and reconcile at the agreement level, as demonstrated by the evidence we provided to OIG to the selected transactions. The ICAP and University record-keeping processes allow us to routinely comply with CDC reporting requirements and undergo annual audits as required by CFR 200, Uniform Guidance. It should be noted that, subsequent to the period under audit (2017 and 2018), ICAP implemented a record storage system which significantly improved access to detailed expense documentation that originated across its many country offices. Nonetheless, we agree that the planned ICAP ERP system will facilitate the tracking of transactions, documentation of reconciliation efforts and maintenance of records of these efforts in a seamless manner. Finally, it should be noted that this OIG audit took place at the height of the COVID-19 pandemic in the US and subsequently on the African continent. The seismic shock that resulted from this pandemic impacted in substantive ways the ability to rapidly retrieve information needed for the audit due to workforce loss, difficulty in communications, and also delays in implementation of ICAP ERP system.

The management of ICAP and of Columbia University would like to express its appreciation of OIG and for your efforts and partnership during this review. Your observations have been invaluable in identifying ways to further enhance our processes. If I can be of any assistance in concluding this review, please do not hesitate to contact me.

Respectfully,



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cc: Dr. Wafaa El-Sadr, MD, MPH, MPA, Director of ICAP

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