

REPORT HIGHLIGHTS



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

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.