

## Report in Brief

Date: April 2024

Report No. A-03-20-03002

U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES  
**OFFICE OF INSPECTOR GENERAL**



### Why OIG Did This Audit

The Administration for Strategic Preparedness and Response's (ASPR's) mission is to assist the country in preparing for, responding to, and recovering from public health emergencies and disasters. Within ASPR, the Biomedical Advanced Research and Development Authority (BARDA) promotes the advanced development of medical countermeasures to protect Americans and respond to 21st century health security threats. A previous OIG investigation found issues with ASPR's accounting for Congressional appropriations intended for BARDA's use in responding to public health emergencies like Ebola, Zika, and other outbreaks.

Our objective was to determine whether ASPR used BARDA FY 2018 and 2019 appropriations for their intended purpose in accordance with Federal requirements.

### How OIG Did This Audit

Our audit covered all 19 joint funding arrangements (JFAs) and salary expenditures for 30 employees, totaling \$4.7 million, made using BARDA FY 2018 and FY 2019 appropriations. To determine whether the expenditures complied with the Purpose Statute at 31 U.S.C. section 1301(a), we focused on analyzing the purposes for which the BARDA appropriations were expended.

## Fiscal Year 2018 and 2019 Biomedical Advanced Research and Development Authority Appropriations May Not Have Been Used for Their Intended Purpose in Accordance With Federal Requirements

### What OIG Found

ASPR may not have used BARDA FY 2018 and FY 2019 appropriations for their intended purpose in accordance with Federal requirements. Specifically, ASPR allocated JFA expenses to BARDA appropriations based on individual program office budgets instead of actual usage. In addition, although the 20 employees we were able to interview informed us that they remembered performing work for BARDA, ASPR was unable to provide any documentation to support that any of the 30 employees we sampled performed work for BARDA.

ASPR may have violated the Purpose Statute if the allocated JFA expenses and the employees' salary expenses served to augment other ASPR offices' funding. Therefore, ASPR potentially violated the Antideficiency Act.

### What OIG Recommends and ASPR Comments

We made several recommendations to ASPR, including that it establish policies and procedures for the JFA process and review the JFA allocation methodologies used for FY 2018 and FY 2019 and subsequent FYs. We also recommended ASPR document the work performed by employees paid using BARDA funds and review the 10 sampled employees who we could not interview. Finally, we recommended that ASPR report any Antideficiency Act violations. The full recommendations are in the report.

In written comments on our draft report, ASPR concurred with our third recommendation to document the work performed by employees paid using BARDA funds. ASPR did not indicate whether it concurred with our remaining recommendations, but stated that it considers them closed and provided general comments and actions it has taken to address them. The actions taken include developing JFA cost allocation methodologies based on usage, where feasible, and providing mandatory training on principles of appropriation law and ASPR appropriation accounts for all managers and supervisors. While ASPR identified actions it has taken to address the recommendations, we do not believe the actions are sufficient to ensure that BARDA appropriations are used for their intended purpose in accordance with Federal requirements. We maintain that our recommendations should be fully implemented.