

Department of Health and Human Services

**OFFICE OF
INSPECTOR GENERAL**

**THE CENTERS FOR DISEASE CONTROL
AND PREVENTION'S NAMIBIA OFFICE
IMPLEMENTED OUR PRIOR AUDIT
RECOMMENDATIONS**

*Inquiries about this report may be addressed to the Office of Public Affairs at
Public.Affairs@oig.hhs.gov.*



**Gloria L. Jarmon
Deputy Inspector General
for Audit Services**

**October 2018
A-04-18-01008**

Office of Inspector General

<https://oig.hhs.gov>

The mission of the Office of Inspector General (OIG), as mandated by Public Law 95-452, as amended, is to protect the integrity of the Department of Health and Human Services (HHS) programs, as well as the health and welfare of beneficiaries served by those programs. This statutory mission is carried out through a nationwide network of audits, investigations, and inspections conducted by the following operating components:

Office of Audit Services

The Office of Audit Services (OAS) provides auditing services for HHS, either by conducting audits with its own audit resources or by overseeing audit work done by others. Audits examine the performance of HHS programs and/or its grantees and contractors in carrying out their respective responsibilities and are intended to provide independent assessments of HHS programs and operations. These assessments help reduce waste, abuse, and mismanagement and promote economy and efficiency throughout HHS.

Office of Evaluation and Inspections

The Office of Evaluation and Inspections (OEI) conducts national evaluations to provide HHS, Congress, and the public with timely, useful, and reliable information on significant issues. These evaluations focus on preventing fraud, waste, or abuse and promoting economy, efficiency, and effectiveness of departmental programs. To promote impact, OEI reports also present practical recommendations for improving program operations.

Office of Investigations

The Office of Investigations (OI) conducts criminal, civil, and administrative investigations of fraud and misconduct related to HHS programs, operations, and beneficiaries. With investigators working in all 50 States and the District of Columbia, OI utilizes its resources by actively coordinating with the Department of Justice and other Federal, State, and local law enforcement authorities. The investigative efforts of OI often lead to criminal convictions, administrative sanctions, and/or civil monetary penalties.

Office of Counsel to the Inspector General

The Office of Counsel to the Inspector General (OCIG) provides general legal services to OIG, rendering advice and opinions on HHS programs and operations and providing all legal support for OIG's internal operations. OCIG represents OIG in all civil and administrative fraud and abuse cases involving HHS programs, including False Claims Act, program exclusion, and civil monetary penalty cases. In connection with these cases, OCIG also negotiates and monitors corporate integrity agreements. OCIG renders advisory opinions, issues compliance program guidance, publishes fraud alerts, and provides other guidance to the health care industry concerning the anti-kickback statute and other OIG enforcement authorities.

Notices

THIS REPORT IS AVAILABLE TO THE PUBLIC
at <https://oig.hhs.gov>

Section 8M of the Inspector General Act, 5 U.S.C. App., requires that OIG post its publicly available reports on the OIG Web site.

OFFICE OF AUDIT SERVICES FINDINGS AND OPINIONS

The designation of financial or management practices as questionable, a recommendation for the disallowance of costs incurred or claimed, and any other conclusions and recommendations in this report represent the findings and opinions of OAS. Authorized officials of the HHS operating divisions will make final determination on these matters.

Report in Brief

Date: October 2018
Report No. A-04-18-01008



Why OIG Did This Review

The President's Emergency Plan for AIDS Relief (PEPFAR) was authorized 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. Additional funds were authorized to be appropriated through 2018.

The act that implemented PEPFAR requires the Department of Health and Human Services (HHS), Office of Inspector General, to provide oversight of PEPFAR. We conducted a series of audits of organizations receiving PEPFAR funds from HHS, Centers for Disease Control and Prevention (CDC).

Our objective was to determine whether CDC's Namibia office (CDC-Namibia) implemented recommendations from our prior audit.

How OIG Did This Review

Our audit covered the budget periods from October 1, 2014, through September 30, 2017 (audit period). We reviewed the official award files for four of the six recipients (both for-profit and nonprofit organizations) in Namibia that received the most CDC funding during the audit period. During the audit period, CDC awarded four of the six recipients in Namibia \$38.1 million. Our focus was on the implementation of prior recommendations during FYs 2015, 2016, and 2017.

The Centers for Disease Control and Prevention's Namibia Office Implemented Our Prior Audit Recommendations

What OIG Found

CDC-Namibia implemented corrective actions for all three of the recommendations from our prior audit report. In implementing our prior audit recommendations, CDC-Namibia developed and implemented the *CDC-Namibia Framework for Cooperative Agreement Management* (the Framework).

| Prior Recommendations | CDC-Namibia Corrective Actions Described in the Framework |
|--|---|
| Implement Standard Operating Procedures (SOPs) for monitoring recipients' use of PEPFAR funds. These include, but are not limited to, documenting CDC-Namibia's: | Developed expanded written SOPs for grant management and monitoring. Expanded and restructured the CDC-Namibia Management and Operations team to enhance internal coordination and build team capacity. Established controls to ensure all project officers took the CDC International Project Officer course and periodic refreshers. Developed a comprehensive tracker to manage all aspects of a cooperative agreement. |
| <ul style="list-style-type: none">• review of progress reports;• review of expenditures and financial status reports (FSR); and | Incorporated a documented review of annual progress reports and FSRs into SOPs. |
| <ul style="list-style-type: none">• site visits, discussions, and meetings with recipients. | Established an annual monitoring plan for each grantee to include monthly meetings and annual site visits. |

What OIG Recommends

This report contains no recommendations.

TABLE OF CONTENTS

| | |
|---|---|
| INTRODUCTION..... | 1 |
| Why We Did This Review | 1 |
| Objective | 1 |
| Background | 1 |
| Centers for Disease Control and Prevention | 1 |
| Cooperative Agreements | 2 |
| Application of Departmental Regulations | 2 |
| Centers for Disease Control and Prevention-Namibia..... | 2 |
| How We Conducted This Review | 3 |
| RESULTS OF AUDIT | 3 |
| CONCLUSION..... | 6 |
| APPENDICES | |
| A: Audit Scope and Methodology | 7 |
| B: Related Office of Inspector General Reports..... | 9 |

INTRODUCTION

WHY WE DID THIS REVIEW

The U.S. 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 through 2018.²

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, we have conducted a series of audits of organizations receiving PEPFAR funds from HHS, Centers for Disease Control and Prevention (CDC).³ We selected CDC's Namibia office (CDC-Namibia) for review because a prior OIG audit determined that CDC-Namibia did not always properly monitor recipients' use of PEPFAR funds.

OBJECTIVE

Our objective was to determine whether CDC-Namibia implemented recommendations from our prior audit.

BACKGROUND

Centers for Disease Control and Prevention

As the U.S. science-based public health and disease prevention agency, CDC plays an essential role in implementing PEPFAR. CDC uses its technical expertise in public health science and longstanding relationships with ministries of health across the globe to work side by side with countries to build strong national programs and sustainable public health systems that can respond effectively to the global HIV/AIDS epidemic and to other diseases that threaten the health and prosperity of the global community.

Funded through PEPFAR, CDC's highly trained scientists work together with ministries of health and other partners in 60 countries to combat HIV/AIDS globally. Furthermore, CDC provides critical technical assistance to 18 additional countries.

¹ The 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) (the Act).

² The PEPFAR Stewardship and Oversight Act of 2013 (P.L. No. 113-56).

³ Appendix B contains a list of related OIG reports.

Cooperative Agreements

For fiscal year (FY) 2017, CDC obligated PEPFAR funds totaling \$1.5 billion. CDC awarded these PEPFAR funds through cooperative agreements (CoAgs), which CDC uses in lieu of grants when it anticipates the Federal Government's substantial involvement with recipients in accomplishing the objectives of the agreements.⁴ This substantial involvement requires CDC to manage CoAgs. The primary purpose of CoAg management is to oversee the funding that is awarded to a recipient. Management begins when the recipient signs the CoAg or accepts funds for a project.

Application of Departmental Regulations

For awards made prior to January 1, 2016, the HHS *Awarding Agency Grants Administration Manual* (the Manual) applied to HHS staff members who managed grants and CoAgs. The Manual implemented the policies and procedures required by HHS's Grants Policy Directive. On January 1, 2016, HHS issued a new manual—the *Grants Policy Administration Manual*—which superseded the Manual for awards made on or after that date. Our audit period spanned the period in which the transition occurred. FY 2015 was subject to the Manual, while FY 2017 was subject to the *Grants Policy Administration Manual*. However, FY 2016 was subject to the Manual from October 1, 2015, through December 31, 2015, after which the *Grants Policy Administration Manual* took effect.⁵

Centers for Disease Control and Prevention-Namibia

CDC established an office in Windhoek, Namibia, in 2002. Since then, CDC-Namibia has assisted the Namibian Ministry of Health and Social Services (the Ministry) in developing and implementing an integrated comprehensive package of HIV/AIDS prevention, care, and treatment programs. CDC-Namibia provides targeted technical assistance and funding support to the Ministry and several implementing partners while building the capacity of Namibia's healthcare workforce to lead and manage its HIV program more effectively. CDC-Namibia's technical assistance to recipients has strengthened national efforts to prevent the transmission of HIV and to expand care and treatment services.

The prior OIG audit report (A-04-12-04020) included a review of four CoAgs monitored by CDC-Namibia. There was evidence that CDC-Namibia performed some monitoring of recipients' use of PEPFAR funds. However, most of the recipient CoAg files did not include required documents or evidence that CDC-Namibia monitored all CoAgs. Therefore, we recommended that CDC-Namibia implement standard operating procedures (SOPs) for monitoring recipients' use of PEPFAR funds.

⁴ The regulations that apply to Federal grants also apply to CoAgs.

⁵ We used the Manual and the *Grants Policy Administration Manual* to determine CDC's responsibilities regarding proper monitoring of recipients' use of PEPFAR funds.

For the budget periods from October 1, 2014, through September 30, 2017, CDC obligated \$49 million to six recipients in Namibia. These recipients consisted of government agencies and both for-profit and nonprofit entities.

HOW WE CONDUCTED THIS REVIEW

Our audit covered the budget periods⁶ from October 1, 2014, through September 30, 2017 (audit period). We reviewed the official award files for the four recipients that received the most CDC funding during the audit period. For three recipients, these budget periods were for years 4 and 5 of a 5-year CoAg and budget year 1 of a different 5-year CoAg. For the one remaining recipient, these budget periods were for years 1 through 4 of a 5-year CoAg. During the audit period, CDC awarded the four recipients \$38.1 million. Our focus was on the implementation of prior recommendations during FYs 2015, 2016, and 2017.

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 scope and methodology.

RESULTS OF AUDIT

CDC-Namibia implemented corrective actions for all three of the recommendations from our prior audit report. Accordingly, this report contains no recommendations. In implementing our prior audit recommendations, CDC-Namibia developed and implemented the *CDC-Namibia Framework for Cooperative Agreement Management* (the Framework). (See the table on the next page.)

⁶ For three of the recipients, our audit period spanned two different CoAgs. For one recipient, our audit period fell between budget years 1 and 4 of a 5-year CoAg. Each recipient had different budget period start and end dates.

Table: CDC-Namibia Prior Recommendations and Corrective Actions

| Prior Recommendations | CDC-Namibia Corrective Actions Described in the Framework |
|--|--|
| <p>Implement SOPs for monitoring recipients' use of PEPFAR funds. These include, but are not limited to, documenting CDC-Namibia's:</p> | <p>Developed expanded written SOPs for grant management and monitoring.</p> <p>Expanded and restructured the CDC-Namibia Management and Operations team to enhance internal coordination and build team capacity ("Staff Roles and Responsibilities").</p> <p>Established controls to ensure all project officers took the CDC International Project Officer course and periodic refreshers ("CoAg Management Training for CDC-Namibia Staff").</p> <p>Developed a comprehensive CoAg tracker to manage all aspects of a CoAg. ("General Operational and Administrative Processes").</p> |
| <ul style="list-style-type: none"> • review of progress reports; • review of expenditures and financial status reports (FSRs); and | <p>Incorporated a documented review of annual progress reports and FSRs into SOPs ("SOPs for CoAg Management Actions by CoAg Life Cycle").</p> |
| <ul style="list-style-type: none"> • site visits, discussions, and meetings with recipients. | <p>Established an annual monitoring plan for each grantee to include monthly meetings and annual site visits ("Monthly Monitoring Meetings and Site Visits").</p> |

CDC-Namibia implemented the Framework to ensure efficient, transparent, effective, and impactful use of Federal funds. (See the figure on the next page.)

Figure: CDC-Namibia Framework for Cooperative Agreement Management



By implementing the Framework, CDC-Namibia increased its oversight and identified recipient issues, through monthly partner reports⁷ and monthly monitoring meetings, that resulted in immediate, positive changes as shown in the examples below:

- CDC-Namibia’s oversight through monthly monitoring meetings allowed one recipient to successfully obtain completed timesheets from staff working on the CoAg. During FY 2015, the recipient sent monthly reminders to staff to submit completed timesheets and implemented a “no timesheets, no pay” policy. CDC-Namibia supported the recipient in its implementation and enforcement of the policy.

⁷ For each recipient, CDC-Namibia prepares a monthly partner report that contains key information such as the recipient’s financial pipeline, pending CoAg actions, restrictions, and corrective actions on audit findings.

- During monthly meetings with a recipient, CDC-Namibia noticed that the recipient did not draw down funds from the payment management system (PMS) regularly because the recipient worked on a reimbursement basis. In response, CDC-Namibia instructed the recipient to establish an SOP to reflect how it managed drawdown funds from the PMS and to reconcile actual expenditures to funds drawn down.
- In an effort to increase oversight, CDC-Namibia performed monthly pipeline⁸ analyses for each recipient. By performing the monthly pipeline analyses, CDC-Namibia discovered that a recipient maintained large balances in its pipeline because of difficulties performing activities specified in its work plan. So CDC-Namibia worked with the recipient to reduce funds in the pipeline. To accomplish this, CDC-Namibia collaborated with CDC Atlanta to use funds from the pipeline instead of new award funds. For example, if CDC Atlanta awarded the recipient \$500,000, a new award in the amount of \$1 would be issued, and the remaining funds would come from the pipeline. CDC-Namibia continued this process until all the pipeline funds were used.
- Through monthly meetings with a recipient, CDC-Namibia closely monitored both the number of HIV tests performed and the number of HIV-positive individuals identified in the five high-HIV-burden regions. In an effort to increase the number of HIV-positive individuals identified, or the HIV testing yield rate, CDC-Namibia recommended that 1 recipient increase the testing targets by a minimum of 50,000 individuals. CDC-Namibia also informed the recipient when its overall performance for HIV testing was not meeting the targets established for the FY.

CONCLUSION

CDC-Namibia's Framework is an innovative and practical approach to implementing the recommendations from our prior audit report. The policies and procedures in the Framework could exemplify best practices for other CDC in-country offices to implement based on programmatic needs.

⁸ "Pipeline" refers to the amount of funding available to a recipient but not spent.

APPENDIX A: AUDIT SCOPE AND METHODOLOGY

SCOPE

Our audit focused on CDC-Namibia's implementation of prior recommendations⁹ by reviewing the official award files for recipients in Namibia for the budget period from October 1, 2014, through September 30, 2017 (audit period). We selected for review a judgmental sample of the official award files of four¹⁰ recipients that CDC-Namibia monitored during our audit period.

We limited our review of internal controls to those related to our objective. We conducted fieldwork at the CDC-Namibia office in Windhoek, Namibia, in January 2018.

METHODOLOGY

To accomplish our objective, we:

- reviewed relevant Departmental regulations, HHS guidance, funding opportunity announcements, notices of award, CDC-Namibia policies and procedures (including the Framework), the prior OIG audit report, and the Official Clearance Document;
- created questionnaires, reviewed responses, and interviewed CDC-Namibia officials to determine:
 - internal controls over recipient management of PEPFAR funds;
 - the extent of technical assistance provided to recipients;
 - whether CDC-Namibia officials provided guidance to recipients about the Protecting Life in Global Health Assistance¹¹ policy; and
 - whether CDC-Namibia officials implemented recommendations from our prior audit report and, if so, the corrective actions taken;
- selected a judgmental sample of four recipients that were awarded \$38.1 million and reviewed the contents of CDC-Namibia's CoAg files related to those awards;

⁹ For our audit period, CDC awarded to the four recipients \$38,093,772 of the \$49 million obligated to recipients in Namibia.

¹⁰ Although there were six recipients of PEPFAR funds in Namibia, we reviewed only the top four recipients.

¹¹ According to this policy, foreign nongovernmental organization recipients are prohibited from using PEPFAR funds to perform abortions as a method of family planning.

- interviewed CDC-Namibia officials concerning award files for the CoAgs reviewed to determine whether SOPs had been implemented and documentation was complete;
- reviewed the official award file at CDC for the reporting and monitoring documentation (e.g., the Notice of Award, the Federal Financial Report (FFR), progress reports, correspondence, and audit reports);
- reviewed CDC-Namibia’s process for obtaining and reviewing the recipient FFRs, annual progress reports, and audit reports;
- reviewed CDC-Namibia’s process for conducting and documenting site visits, meetings, and discussions with award recipients;
- visited four recipients of PEPFAR CoAgs that provided education, counseling, or treatment on HIV/AIDS prevention to determine the oversight provided by CDC-Namibia; and
- discussed our audit results with CDC-Namibia officials.

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

AUDITS OF THE PRESIDENT’S EMERGENCY PLAN FOR AIDS RELIEF FUNDS

| Report Title | Report Number | Date Issued |
|--|--------------------------------------|--------------------|
| <i>The South African National Department of Health Did Not Always Manage and Expend the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-17-01002</u> | 5/2018 |
| <i>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</i> | <u>A-04-16-04051</u> | 4/2018 |
| <i>Aurum Institute Generally Managed and Expended the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-17-01003</u> | 3/2018 |
| <i>The Ministry of Health and Social Welfare National AIDS Control Program Did Not Always Manage and Expend the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-16-04044</u> | 8/2017 |
| <i>Ariel Foundation Against Pediatric AIDS Managed and Expended the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-16-04052</u> | 6/2017 |
| <i>Management and Development for Health Did Not Always Manage the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-16-04045</u> | 6/2017 |
| <i>Mildmay Uganda Did Not Always Manage the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-15-04039</u> | 3/2017 |
| <i>Medical Access Uganda Limited Generally Managed the President’s Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements</i> | <u>A-04-15-04040</u> | 6/2016 |
| <i>The Centers for Disease Control and Prevention Did Not Award President’s Emergency Plan for AIDS Relief Funds for 2013 in Compliance With Applicable HHS Policies</i> | <u>A-04-14-04021</u> | 5/2016 |
| <i>The Ethiopian Public Health Institute Did Not Always Manage the President’s Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | <u>A-04-13-04017</u> | 1/2015 |

| Report Title | Report Number | Date Issued |
|--|-------------------------------|--------------------|
| <i>The Ethiopian Public Health Association Generally Managed the President's Emergency Plan for AIDS Relief Funds but Did Not Always Meet Program Goals in Accordance With Award Requirements</i> | A-04-13-04016 | 10/2014 |
| <i>The Centers for Disease Control and Prevention Generally Achieved Its Main Goals Related to Certain HIV/AIDS Prevention, Treatment, and Care Activities Under the Partnership Framework in Ethiopia</i> | A-04-13-04011 | 10/2014 |
| <i>The Federal Democratic Republic of Ethiopia, Ministry of Health, Did Not Always Manage President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-04-13-04015 | 9/2014 |
| <i>The Republic of Zambia, Ministry of Health, Did Not Always Manage the President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-04-13-04004 | 6/2014 |
| <i>The University of Zambia School of Medicine Did Not Always Manage President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-04-13-04010 | 4/2014 |
| <i>The University Teaching Hospital (in Zambia) Generally Managed the President's Emergency Plan for AIDS Relief Funds and Met Program Goals in Accordance With Award Requirements</i> | A-04-13-04005 | 3/2014 |
| <i>National Health Laboratory Service Did Not Always Manage President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-05-12-00024 | 8/2013 |
| <i>Aurum Institute for Health Research Did Not Always Manage President's Emergency Plan For AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-05-12-00021 | 8/2013 |
| <i>The South African National Department of Health Did Not Always Manage President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-05-12-00022 | 8/2013 |
| <i>The Southern African Catholic Bishops' Conference AIDS Office Generally Managed President's Emergency Plan for AIDS Relief Funds and Met Program Goals in Accordance With Award Requirements</i> | A-05-12-00023 | 7/2013 |

| Report Title | Report Number | Date Issued |
|--|-------------------------------|--------------------|
| <i>The Vietnam Administration for HIV/AIDS Control Did Not Always Manage the President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-06-11-00057 | 6/2013 |
| <i>The Centers for Disease Control and Prevention's Vietnam Office Generally Monitored Recipients' Use of the President's Emergency Plan for AIDS Relief Funds</i> | A-04-12-04023 | 4/2013 |
| <i>Potentia Namibia Recruitment Consultancy Generally Managed the President's Emergency Plan for AIDS Relief Funds and Met Program Goals in Accordance with Award Requirements</i> | A-06-11-00056 | 4/2013 |
| <i>The Centers for Disease Control and Prevention's South Africa Office Did Not Always Properly Monitor Recipients' Use of the President's Emergency Plan for AIDS Relief Funds</i> | A-04-12-04022 | 2/2013 |
| <i>The Republic of Namibia Ministry of Health and Social Services Did Not Always Manage the President's Emergency Plan for AIDS Relief Funds or Meet Program Goals in Accordance With Award Requirements</i> | A-04-12-04019 | 1/2013 |
| <i>The Centers for Disease Control and Prevention's Namibia Office Did Not Always Properly Monitor Recipients' Use of the President's Emergency Plan for AIDS Relief Funds</i> | A-04-12-04020 | 11/2012 |
| <i>Review of the Centers for Disease Control and Prevention's Oversight of the President's Emergency Plan for AIDS Relief Funds for Fiscal Years 2007 Through 2009</i> | A-04-10-04006 | 6/2011 |