OFFICE OF INSPECTOR GENERAL

AUDIT OF SELECTED EBOLA-RESPONSE ACTIVITIES MANAGED BY USAID'S OFFICE OF U.S. FOREIGN DISASTER ASSISTANCE IN LIBERIA

AUDIT REPORT NO. 7-669-16-002-P
DECEMBER 4, 2015

DAKAR, SENEGAL

Office of Inspector General

December 4, 2015

MEMORANDUM

TO: USAID/OFDA Director, Jeremy Konyndyk

FROM: Regional Inspector General/Dakar, Abdoulaye Gueye /s/

SUBJECT: Audit of Selected Ebola-Response Activities Managed by USAID's Office of U.S. Foreign Disaster Assistance in Liberia (Report No. 7-669-16-002-P)

This memorandum transmits our final report on the subject audit. We have considered your comments on the draft report and included them in Appendix II.

The final report contains seven recommendations to improve the management of your office's Ebola response activities in Liberia. In comments on the draft report, your office agreed with all seven recommendations. Having evaluated the comments, we acknowledge your management decisions on all of them and final action on Recommendation 2. We disagree with the decisions on Recommendations 2 and 3.

Please coordinate final action on Recommendations 1, 3, 4, 5, 6, and 7 with the Audit Performance and Compliance Division in the Office of the Chief Financial Officer.

Thank you for the cooperation and courtesy extended to the audit team during this audit.

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Abbreviations

The following abbreviations appear in this report:

ADS   Automated Directives System
AOR   agreement officer's representative
CDC   Centers for Disease Control and Prevention
DART   Disaster Assistance Response Team
OFDA   Office of U.S. Foreign Disaster Assistance
RIG   Regional Inspector General
SOP   standard operating procedure
WHO   World Health Organization

SUMMARY OF RESULTS

The 2014 outbreak of Ebola virus disease originating in Guinea was the first documented case in West Africa and the largest Ebola outbreak ever recorded. Ebola first appeared in 1976 with concurrent outbreaks in Sudan and the Democratic Republic of the Congo. Whereas those outbreaks resulted in fewer than 450 deaths, the World Health Organization (WHO) reported more than 10,000 Ebola-related deaths principally in Sierra Leone, Liberia, and Guinea as of March 22, 2015.

On August 4, 2014, USAID's Office of U.S. Foreign Disaster Assistance (OFDA) activated a Disaster Assistance Response Team (DART) to coordinate the U.S. Government's Ebola response activities in West Africa and a Washington-based Response Management Team to support the DART administratively.

The first priority of the U.S. Government's Ebola response strategy was to control the outbreak. Control activities fall into seven categories: (1) humanitarian coordination; (2) case management;[1] (3) surveillance and epidemiology;[2] (4) restoration of essential health services; (5) social mobilization and communications;[3] (6) logistics; and (7) recovery, resilience, and transition.

To carry out some of these activities, OFDA awarded Global Communities a 4-month grant for $758,864 on August 22, 2014, to implement the Assisting Liberians with Education to Reduce Transmissions Program. Four modifications extended the award through October 21, 2015, and increased the total amount to $32.1 million (OFDA signed the fourth modification after fieldwork ended and planned to extend the program into 2016 with a fifth modification). The objective of the program was to promote community preparedness for and responsiveness to exposure to Ebola in Liberia through community engagement focused on case management and social mobilization and communications. Additionally, the program conducted some contact-tracing[4] activities, which spanned both case management and surveillance and epidemiology.

The Regional Inspector General/Dakar (RIG/Dakar) conducted this audit to determine whether USAID/OFDA was achieving its intended results through effective social mobilization, case detection, and case management. Drawing on observations of activities in the field and discussions with various people involved in and affected by the response, the audit team found that social mobilization and case management were contributing to the success of Liberia's overall Ebola response. However, since case detection was a minor component of the program compared with the other two, we did not review it.

According to those we spoke with, case management and social mobilization worked because efforts were of sufficient scale and outreach workers had established relationships with leaders in the affected communities. The program trained and supported 52 burial teams covering all 15 counties of Liberia. Through interviews with Government of Liberia officials, traditional leaders,

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[1] The safe management of suspected, probable, and confirmed Ebola cases.
[2] The study of disease incidence, distribution, and control in a population.
[3] The use of communications to promote Ebola awareness, behavior change (i.e. changing burial practices, and not eating bush meat), and support for Ebola-response activities.
[4] Contact tracing is the identification and follow-up of those who may have come into contact with an infected person.

and staff from WHO and the Centers for Disease Control and Prevention (CDC) and from observations made in three counties, we determined that the burial teams were an important element in reducing the number of Ebola cases.

Social mobilization was especially important. Burial team members and others told us the program's efforts to raise awareness of Ebola among county leaders convinced the population to take Ebola seriously. Only after the traditional leaders explained the need for safe burials did the people allow the burial teams to collect bodies. In Lofa and Grand Cape Mount counties, outreach was particularly successful. It enabled traditional chiefs to convince people that Ebola was real and that they should suspend traditional burial practices. Having worked in Liberia for more than 10 years, Global Communities staff had longstanding relationships with community members in Lofa, Nimba, and Bong counties, and these relationships helped establish trust.

Because it was achieving results, USAID/OFDA expanded the program to support contact tracing in select regions, and ambulance teams to remove sick people from communities. It also supported the development of the Disco Hill safe burial site, shown below, which made it possible to end the unpopular mandatory cremation policy instituted in Montserrado County.


At the Disco Hill safe burial site in Margibi, Liberia, graves are in neat and dignified rows. (Photo by RIG/Dakar, March 2015)

These and other USAID-supported efforts played a role in the sharp drop in cases in Liberia, shown in the figure on the next page. The decline was especially impressive compared with those in Guinea and Sierra Leone. According to a WHO Ebola Situation Report, for the week ending March 1, 2015, Liberia reported no new cases of Ebola, while Guinea and Sierra Leone reported 51 and 81 new cases, respectively. Still, vigilance and persistence have been required as the virus has resurged. After 3 weeks with no new reported cases, the March 22, 2015, situation report confirmed a new case in Liberia. And after WHO declared Liberia Ebola-free on May 9, 2015, another case emerged at the end of June.

Nonetheless, the audit found the following problems that USAID/OFDA should address to improve program performance:

- OFDA lacked adequate performance measures given the unprecedented nature of the Ebola crisis (page 5). The 2014 Ebola crisis, the largest in history, was a new kind of emergency for OFDA, one in which it was responding *during*, not after, the crisis.

Confirmed Cases of Ebola in Liberia
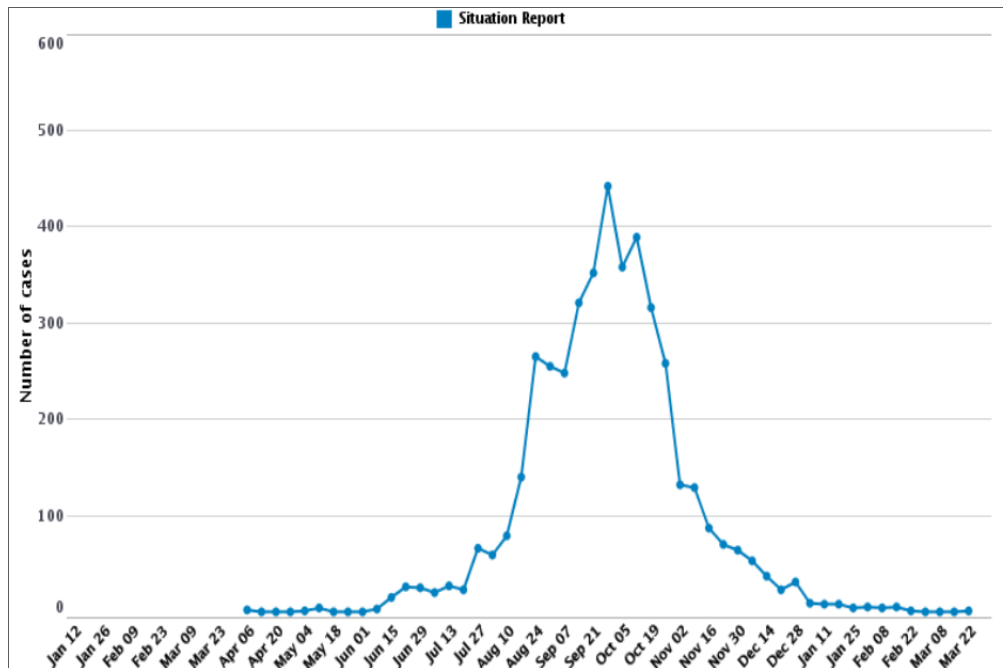
Source: WHO Ebola Situation Report for the week ending March 22, 2015.

The circumstances made measuring performance a challenge. Performance indicators lacked relevance, validity, and targets, complicating monitoring.

- The implementer did not have sufficient controls over salary payments to burial and disinfection team members (page 7). Using cash to pay workers who don't have identification cards is risky. The implementer estimated that it had paid nearly $1.5 million in cash to health-care workers.

- USAID/OFDA did not document program monitoring or verify some reported results (page 8). Although USAID officials in Liberia had regular contact with the implementer via site visits, they did not document the visits. In addition, some reported results were inaccurate.

The audit identified two other matters:

- The program did not start to develop transition plans for disposing of key assets (page 10). Implementer and OFDA officials had not developed a plan for disposing of program vehicles valued at $6 million. Moreover, they had not formalized a handover plan for the Disco Hill burial site. Without transition plans, the value remaining in the vehicles could be wasted, and the burial site could fall into disrepair.

- Porous borders threaten progress (page 11). As Liberia approached Ebola-free status, cases were still present in neighboring Sierra Leone and Guinea. Liberian border officials said they couldn't monitor the many unofficial or illegal border crossings connecting these countries. USAID/OFDA signed a fourth modification addressing border surveillance after audit fieldwork.

To improve program performance, we recommend that USAID/OFDA:

1. Implement procedures to identify, include in its standard set, and monitor performance indicators that measure effectiveness in responding to a pandemic (page 7).

2. In coordination with Global Communities, implement procedures to identify and monitor performance indicators that measure program effectiveness (page 7).

3. In coordination with Global Communities, implement procedures to improve controls over payments to burial and disinfection team members by depositing salaries directly in bank accounts when possible or confirming team members' identities with identification cards (page 7).

4. Implement standard operating procedures for rotating DART members to transfer program information. These procedures should include documenting site visits and all other efforts to verify program activity (page 9).

5. In coordination with Global Communities, implement procedures to verify that reported results are accurate (page 9).

6. In coordination with Global Communities, document a disposition plan for the transfer of vehicles purchased by the program (page 10).

7. In coordination with Global Communities and the Government of Liberia, document a transition plan for the transfer and management of the Disco Hill burial site prior to program completion (page 10).

Detailed findings appear in the following section, and the scope and methodology appear in Appendix I. Management comments are included in their entirety in Appendix II, and our evaluation of them starts on page 12.

AUDIT FINDINGS

Office Lacked Adequate Performance Measures Given the Unprecedented Nature of the Ebola Crisis

According to DART members, unlike most disasters that OFDA responds to—earthquakes, floods, and the like—Ebola is an ongoing crisis. Responding to it requires flexibility since facts on the ground keep changing. In Liberia this meant doing community outreach, then training and supporting burial teams and engaging with traditional leaders, then getting vehicles so burial teams could quickly remove bodies, and then developing a burial site.

As OFDA began to respond to the Ebola crisis, few development implementers were in Liberia. According to DART members, when the Ebola outbreak hit Liberia, development organizations that were operating there did not stay long. Fear of the virus was widespread.

Global Communities was one of the few implementers still operating in Liberia at the time. The organization was working on a program called Improving Water Supply, Sanitation and Hygiene and had established relationships in three counties and some neighborhoods of Monrovia, promoting sanitary practices and water hygiene. In August 2014, following a surge in cases in July and just after the Liberian President had declared a state of emergency, USAID signed an award with Global Communities to implement the Assisting Liberians with Education to Reduce Transmissions Program.

Given the circumstances, applying USAID's Agency-wide guidelines for measuring performance was difficult. USAID requires performance indicators for measuring actual results compared with expected results. In particular, Automated Directives System (ADS) 203.3.4.3, "Project [Monitoring and Evaluation] Plan: Monitoring," states that baselines and targets must be established, and program indicators must allow staff to monitor results, including program goal and outputs. For this program, the implementer and OFDA agreed on activities that would help, but could not set targets for most of them or include measures of their effectiveness.

For this program, the purpose of performance indicators was to gauge how well communities responded to Ebola in Liberia through case management, case detection, and social mobilization.

However, the performance indicators did not allow decision makers to determine progress. In coordination with implementer and DART officials, the audit team judgmentally selected 10 of 18 performance indicators for review. Those selected were the best available to determine if the program had achieved desired results, but they lacked relevance, validity, or targets.

- **Relevance.** Six performance indicators measured only output, not the achievement of desired results. For example, the indicator *Number of community health workers trained and supported*, intended to measure the engagement of local leadership and communities in Ebola prevention education, was based on attendance at community meetings and dialogue sessions. A measure of the effects of the dialogue sessions on local leadership and communities would have been more relevant than attendance. Another indicator measured the number of burial teams in operation based on monthly salary payments to team members, instead of measuring the teams' efficiency.

- **Validity.** Although three indicators had the potential to reveal progress toward the program objective, the way the implementer collected data reduced confidence in the reported results—for instance, on the indicator *Average percentage of total burials completed with a 24-hour countywide response time.* Global Communities staff used the date of death provided by the family of the deceased (say, 1:00 a.m. on September 6) and reported as completed within 24 hours any burials done by the following day (by 11:59 p.m. on September 7). Calculated in this way, the time could easily exceed 24 hours, extending to nearly 48 hours. Either using the number 48 in the wording of the indicator or not including burials completed more than 24 hours after death would have yielded results that are more precise.

  From discussions with both implementer and OFDA staff, the audit team learned that adjusting this indicator could yield other valuable information. First, calculating performance from the time of the call requesting burial rather than the date of death would have captured burial team's performance more precisely. Second, comparing the time of death to the time of the call for burial could provide indirect information on the effectiveness of social mobilization.

  In addition, the indicator to track *Number of families reporting satisfaction with public burial area* lacked a sound methodology. The implementer's second quarterly progress report stated that 100 percent of families of the 65 people buried at Disco Hill during the reporting period were satisfied. However, Global Communities staff assumed and reported satisfaction unless a family member made an unsolicited complaint. In addition, several of those buried at Disco Hill did not have family present the day of burial. While attempting to collect such information at the time of burial is sensitive, assuming that most families were satisfied is incorrect.

- **Targets**. Many indicators did not have targets to allow comparison of actual results with expectations. Of the ten indicators selected for review, only four had targets. Admittedly, for some indicators targets would not have made sense. For instance, one tracked the number of burials at Disco Hill, and setting a target for burials would not likely reduce Ebola deaths. However, developing other performance indicators in tandem with this one—for example, reporting on the percentage of people who died in Montserrado County and were buried at Disco Hill—could have made clear whether results met expectations.

According to DART staff, the program lacked adequate performance indicators because OFDA's standard indicators were not suited to a large public health response such as Ebola. Staff elaborated that OFDA has not traditionally responded to a sustained public health crisis of this magnitude, and Global Communities and OFDA officials had to generate indicators during the formulation of the award document. OFDA staff said that as program and Ebola efforts continue, they should be able to identify performance indicators that adequately measure progress toward desired results for this program and future public health responses on this scale.

As noted in the summary, the implementer contributed a great deal to results in case management and social mobilization. Yet without appropriate measures to determine whether the program achieved desired results, OFDA can't easily assess program performance to ensure the effectiveness of follow-up Ebola-response activities. Therefore, we make the following recommendations.

Recommendation 1. We recommend that USAID's Office of U.S. Foreign Disaster Assistance implement procedures to identify, include in its standard set, and monitor performance indicators that measure effectiveness in responding to a pandemic.

Recommendation 2. We recommend that USAID's Office of U.S. Foreign Disaster Assistance, in coordination with Global Communities, implement procedures to identify and monitor performance indicators that measure program effectiveness.

Implementer Did Not Have Sufficient Controls Over Salary Payments to Burial and Disinfection Team Members

As noted in the grant, the implementer planned to manage and support burial and disinfection teams that carried out their duties safely and effectively in all 15 counties of Liberia. Doing so meant paying monthly salaries to each burial and disinfection team member. According to award documents, the implementer would establish a transparent and secure system that required payees to acknowledge receipt of payment. The award further stipulated that the implementer would use an electronic payment system.

The implementer's payment system used to pay burial and disinfection teams monthly did not have sufficient controls. On the date of payment, an implementer official, observed by a burial or disinfection team leader, paid salaries to team members in cash. The team members then signed next to their names, indicating they had received payment. According to burial teams in three counties, team members did not have proof of identity documents such as national cards, voter cards, or driver's licenses to confirm identification. Implementer officials confirmed that members did not present identification at the time of payment. Rather, program officials relied on the team leader's knowledge of the team members.

The implementer had not established more controls because of the team members' circumstances. The implementer paid all burial and disinfection team members in cash, a high-risk form of payment, because most of them did not have bank accounts. Implementer and USAID/Liberia officials explained that banking services are not easily accessible in some parts of the country. While some team members could open a bank account if asked to, others would find this a hardship because of the transportation costs associated with getting to the nearest bank and bank charges. The implementer paid team members without verifying their identities because, as team members, implementer officials, and information from USAID/Liberia corroborated, many Liberians do not have identification documents—national cards, voter cards, or driver's licenses.

According to the implementer, the total estimated value of payments to team members under the program was $1.5 million. Paying salaries in cash without verifying identities is risky: a team member could collect his own salary and that of an absent member and sign for both, or team members could claim the program did not pay them. As a best practice to reduce the risk of fraud in another award, USAID/Liberia's Financial Management Office reimburses government workers only if they have a bank account. This added layer of control would mitigate the risk of improper or duplicate payment. Therefore, we make the following recommendation.

Recommendation 3. We recommend that USAID's Office of U.S. Foreign Disaster Assistance, in coordination with Global Communities, implement procedures to improve controls over payments to burial and disinfection team members by depositing salaries

directly in bank accounts when possible or confirming team members' identities with identification cards.

Office Did Not Document Program Monitoring or Verify Some Reported Results

The award document requires regular performance reporting by the implementer so that OFDA officials can monitor results. Furthermore, the designation letter for the agreement officer's representative (AOR) makes the AOR responsible for (1) monitoring recipient progress toward achieving program objectives, (2) verifying that activities funded by USAID conform to the terms and conditions of the award, and (3) documenting review and actions. Moreover, ADS 202.3.6, "Monitoring Quality and Timeliness of Key Outputs," emphasizes monitoring the quality of outputs produced by implementers. For OFDA-funded activities, the AOR and the DART should logically fulfill the monitoring role.

Although the AOR and the DART in Liberia have regular contact with the implementer, and DART members say they have done site visits to observe the activities firsthand, the audit team could not verify these monitoring efforts because they weren't documented. According to the AOR, he communicates regularly with the implementer, and the DART provides him with verbal updates on site visits. In addition, although DART members received the implementer's weekly reports, they did not verify the reported results, even on a sample basis, by reviewing supporting documents.

DART members provided several reasons why they did not document monitoring or verify reported quarterly results:

- DARTs have traditionally been set up for short periods, assignments typically lasting around 6 weeks. With Ebola requiring a prolonged response, large numbers of teams and team members doing frequent rotations have prevented continuity. For instance, DART members said that from August 2014 to March 2015 there were five different deputies for planning.

- Those we spoke with were not aware of any standard operating procedures (SOPs) for transferring knowledge of implementer performance, such as site visit reports. According to OFDA officials in Washington, D.C., there are SOPs for knowledge transfer, but they are for the Response Management Team in Washington, D.C.

- Verification of reported results was not an immediate priority since the Ebola crisis response was constantly evolving.

- The DART manages many awards and tends to focus monitoring efforts on implementers that have difficulties carrying out programs.

Because neither the AOR nor the DART verified reported results, they did not catch some inaccuracies in reported results. Implementer officials acknowledged that the total reported for the *Number of community health workers trained and supported* indicator, 16,305 participants, included a double-counting error of 2,091 participants, meaning the second quarter's total was inflated by 14.7 percent.

The absence of SOPs to document monitoring activities performed by rotating DART members means that new members might lack information to make decisions about program direction and

operation. Similarly, if DART members don't verify reported results, at least on a sample basis, decision makers might use incorrect results to assess program progress and achievements. OFDA officials indicated a review of the SOPs is warranted, and the DART leader, who recognized teams are understaffed, said the DART plans to establish two field officer positions in Liberia to help with monitoring. Therefore, we make the following recommendations.

> **Recommendation 4.** *We recommend that USAID's Office of U.S. Foreign Disaster Assistance implement standard operating procedures for rotating Disaster Assistance Response Team members to transfer program information. These procedures should include documenting site visits and all other efforts to verify program activity.*

> **Recommendation 5.** *We recommend that USAID's Office of U.S. Foreign Disaster Assistance, in coordination with Global Communities, implement procedures to verify that reported results are accurate.*

OTHER MATTERS

Program Did Not Start to Develop Transition Plans for Disposing of Key Assets

Award documents stated that the implementer and OFDA would develop transition and exit plans. The plans were to include the disposal of assets and the orderly handover of management of the safe burial site. The asset-transfer plan was to be developed in Month 5; no date for the handover plan was specified, but the handover was to happen when conditions permitted a resumption of normal operations. As of March 12, 2015, the implementer and OFDA officials had not started developing the plans.

The assets to transfer are vehicles. Early on, OFDA and implementer officials had agreed on the need to procure vehicles for burial, disinfection, and ambulance teams. Global Communities bought 163 vehicles valued at around $6 million. Implementer officials and DART members considered transferring them to another USAID project or to the Government of Liberia. When the performance period ends, the vehicles will still be relatively new and provide years of use.

As for Disco Hill, the implementer has managed operations there since December 24, 2014. It is a visible achievement of the program and is known for operating well. As the Ebola crisis begins to stabilize in Liberia, the program needs a transition or handover plan for selecting an entity with sufficient resources and managerial capacity and must give it time to train its staff.

Although the program end date at the time of fieldwork (in March) was April 2015, Global Communities had not developed transition plans because its staff and OFDA officials had focused their resources on the Ebola response.

The vehicles purchased for program activities represented approximately one-third of the award total as of March 2015. A transition plan would formalize arrangements for their disposal and prevent the waste of taxpayer resources. Similarly, a transition plan for the Disco Hill burial site would prevent waste by keeping it from falling into disrepair. By March the number of Ebola cases had hit zero; the resurgence should not prevent looking ahead and doing transition planning. Therefore, we make the following recommendations.

> **Recommendation 6.** *We recommend that USAID's Office of U.S. Foreign Disaster Assistance, in coordination with Global Communities, document a disposition plan for the transfer of vehicles purchased by the program.*

> **Recommendation 7.** *We recommend that USAID's Office of U.S. Foreign Disaster Assistance, in coordination with Global Communities and the Government of Liberia, document a transition plan for the transfer and management of the Disco Hill burial site prior to program completion.*

Porous Borders Threaten Progress

The overall program goal is to assure a maximum level of community preparedness for and responsiveness to exposure to Ebola through program activities. The work done under the program has helped communities in Liberia prepare for exposure to Ebola, but any progress is at risk because of the weakness of border surveillance.

Although Liberia was declared Ebola-free on May 9, 2015, cases were still present in neighboring Sierra Leone and Guinea. Various sources, including Liberian Government officials, traditional leaders, a CDC official, and a WHO official, noted that Ebola came to Liberia via Guinea and that cross-border transmission remains a risk. Liberian border officials said they couldn't monitor the estimated 55 to 100 unofficial or illegal border-crossing points between Liberia and Guinea and Sierra Leone.

OFDA and implementer officials did not initially design activities to address border surveillance because they focused on conducting safe burials, social mobilization, and contact tracing.

We raised this concern with DART members. They said they planned to modify the award to fund border surveillance activities. After fieldwork ended, OFDA signed a fourth modification on May 5, 2015, that included implementing and developing border surveillance activities, as well as rolling out and scaling up cross-border coordination.

Given that action, we make no recommendation.

EVALUATION OF MANAGEMENT COMMENTS

In responding to the draft report, OFDA officials agreed with all seven recommendations. We acknowledge OFDA's management decisions on them all and final action on Recommendation 2. RIG/Dakar did not agree with OFDA's management decisions on Recommendations 2 and 3.

Recommendation 1. USAID/OFDA officials decided to develop indicators that measure effectiveness in responding to an epidemic. They planned to include these new indicators in an addendum to *USAID/OFDA Guidelines for Proposals* by October 31, 2016. We acknowledge OFDA's management decision.

Recommendation 2. USAID/OFDA officials decided the program had identified relevant output and outcome indicators that collectively measured program effectiveness.

We acknowledge OFDA's management decision and final action. However, we disagree that the program indicators collectively measured program effectiveness. Of the seven indicators cited in management comments, five were in use during the audit and provided limited information. The indicators *Number and percentage of county-level traditional leaders publicly committed to Ebola prevention activities, Number of public consultation campaigns completed for Montserrado Safe Burial Site development,* and *Number of safe burials completed in the safe burial area*[5] did not have targets that would allow for comparison with actual results. The indicator *Number of people trained, disaggregated by sex, in the use and proper disposal of medical equipment and consumables* among others, measured only completion, not the effects, of the training. Finally, although the indicator *Average percentage of total burials completed with a 24-hour countywide response time* could potentially measure higher-level results, the audit found that program officials did not capture data for this indicator accurately (page 6).

Recommendation 3. Although USAID/OFDA officials agreed, they said using direct deposit in Liberia is not possible. Moreover, they said using identification cards in Liberia is impractical and could be seen as conferring employee status, which would result in liabilities to the implementer under Liberian labor laws. Instead of implementing procedures, OFDA officials said they reviewed Global Communities' existing controls to mitigate the risk of inaccurate payments and determined they were appropriate.

We acknowledge OFDA's management decision but do not agree that controls observed during the audit for cash payments mitigate the risk identified. Moreover, OFDA officials did not identify new controls in their management comments. For final action, USAID/OFDA officials need to provide evidence of their review and determination of risk to the Audit Performance and Compliance Division in the Office of the Chief Financial Officer.

Recommendation 4. USAID/OFDA officials agreed and decided to include in the next version of their field operations guide (to be issued by October 31, 2016) standard operating procedures

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[5] As noted in the finding on page 6, it is unclear if achieving a target number of burials would reduce Ebola deaths.

requiring rotating DART members to transfer program information. In addition, they plan to require site visit reports to assist in verifying activities. Accordingly, we acknowledge OFDA's management decision.

Recommendation 5. USAID/OFDA officials agreed and decided to verify that selected data agree to source documents and are accurate in quarterly reports. They planned to implement these procedures by July 31, 2016. Accordingly, we acknowledge OFDA's management decision.

Recommendation 6. USAID/OFDA officials agreed and said they started developing asset disposition plans in May 2015. However, because the program is still active, they decided to implement the recommendation by July 31, 2016. Accordingly, we acknowledge OFDA's management decision.

Recommendation 7. While USAID/OFDA officials agreed with the recommendation, they said RIG/Dakar based it on an incorrect assumption: that the program planned to provide long-term management of the burial site. Still, OFDA officials said that the implementer documented a transition plan in which the Government of Liberia planned to retain institutional knowledge of the burial site by hiring implementer employees to manage it.

In fact, RIG/Dakar did not base the recommendation on an assumption, but on grant documents. The grant (Modification 3) stated that, "Global Communities will work closely with the Government of Liberia and the private sector to place management of burials into local control as soon as is safe and feasible to return to more normal operating procedures and industry status quo." Thus, a transition plan for the transfer and management of the safe burial site was a grant requirement. Accordingly, we acknowledge OFDA's management decision. For final action, USAID/OFDA officials need to provide evidence of the documented transition plan to the Audit Performance and Compliance Division in the Office of the Chief Financial Officer.

SCOPE AND METHODOLOGY

Scope

We conducted this performance audit in accordance with generally accepted government auditing standards. They require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, in accordance with our audit objective. We believe the evidence obtained provides that reasonable basis.

The objective of the audit was to determine whether USAID/OFDA was achieving its intended results to assure a maximum level of community preparedness for and responsiveness to exposure to Ebola through effective social mobilization, case detection, and case management. The audit focused on activities and performance results from August 22, 2014, to March 1, 2015. We did additional work after this date as required to determine the extent to which observations were still valid. As of March 1, 2015, USAID/OFDA had obligated about $20.8 million and disbursed approximately $17.2 million under the program. After fieldwork, USAID/OFDA signed a fourth modification increasing the award to $32.1 million.

We performed fieldwork in Liberia from March 2 to March 20, 2015, at USAID/Liberia and Global Communities' offices in Monrovia. We conducted interviews and visited activity sites in four counties: Grand Cape Mount, Lofa, Margibi, and Montserrado. In planning and performing the audit, we assessed the significant controls that OFDA and Global Communities used to manage the program and ensure oversight of program activities. These included AOR designation letters, Agency guidance specific to International Disaster Assistance funding, the award and three modifications, monitoring plans, and quarterly progress reports. We also reviewed OFDA's fiscal year 2014 assessment of internal controls required by the Federal Managers' Financial Integrity Act of 1982.

The audit team did not make a determination as to whether the program was achieving its intended results through the case detection component with contact-tracing activities because the audit team learned upon starting fieldwork that case detection was a minor component of the program when compared with case management and social mobilization. When the audit team began fieldwork, the most recently confirmed case of Ebola in Liberia was February 19, 2015, thereby limiting contact-tracing activities for response organizations in the country.

Methodology

To answer the audit objective, we first reviewed program documents including the grant agreement, quarterly progress and financial reports, the implementing partner's baseline report, and the monitoring plan. During fieldwork, the audit team interviewed DART members and staff from USAID/Liberia's Program and Financial Management Offices. We interviewed Global Communities' chief of party, emergency response officer, and local program staff—workers from burial, disinfection, and ambulance teams and Disco Hill Cemetery service providers. We also spoke with traditional leaders, officials with the Ministries of Health and Internal Affairs, and representatives from WHO and CDC familiar with program activities.

To obtain an understanding of program goals, activities, and accomplishments, we reviewed program documents and interviewed mission, government, and implementer officials. We verified reported results by reviewing source documents, interviewing interested parties mentioned above, and observing program activities. We evaluated performance against the grant agreement and results reported in the second quarterly progress report as of December 31, 2014.

To validate performance results and answer the audit objective, we judgmentally selected 10 indicators out of 18 based on their importance to program success. We selected them with input from DART and implementer officials. In doing so, we relied on the computer-processed data contained in Microsoft Excel/Database maintained by Global Communities. The results of our work indicated errors or incompleteness in some of the data elements, and using that data would probably have led to an incorrect conclusion given the intended use of the data. However, we obtained a reasonable level of assurance by seeking evidence from other sources, such as site visit observations, login sheets, and interviews with beneficiaries and government officials. When the computer-processed data are viewed with these other types of evidence, we believe the opinions, conclusions, and recommendations in the report are valid. The results of the indicator testing are representative but cannot be projected to the intended population.

In addition, from the 15 counties the implementer operated in, we judgmentally selected three sites to visit. Two of these sites had Ebola outbreaks that the implementer had responded to, and another led to the change in burial policy. Because selection was judgmental, the results cannot be projected to the intended population.

MANAGEMENT COMMENTS

MEMORANDUM

TO: Regional Inspector General/Dakar, Abdoulaye Gueye

FROM: DCHA/OFDA Director, Jeremy Konyndyk /s/

SUBJECT: Management Decision for the Audit of Selected Ebola-Response Activities
Managed by USAID's Office of U.S. Foreign Disaster Assistance in Liberia
(Report No. 7-669-15-00X-P)

The Bureau of Democracy, Conflict and Humanitarian Assistance, Office of U.S. Foreign
Disaster Assistance (DCHA/OFDA) requests OIG acknowledgement of the management
decision for recommendations 1 through 7.

Recommendation 1: Implement procedures to identify, include in its standard set, and monitor
performance indicators that measure effectiveness in responding to an epidemic.

Management Decision: USAID/OFDA agrees with this recommendation and will develop
indicators that measure effectiveness in responding to an epidemic into the next standard revision
of the USAID/OFDA Guidelines for Proposals. While a revision is not planned currently, the
Guidelines are typically revised every five years. Since some time may pass before the next
revision, USAID/OFDA will develop and issue an addendum that addresses indicators for
epidemic responses.

We would also like to note that while these specific indicators were not in our standard set at the
onset of the Ebola Virus Disease outbreak, numerous indicators were developed for this
program. The USAID/OFDA Guidelines for Proposals allows for the creation of custom
indicators, and custom indicators were used throughout this response. For example, we worked
with Global Communities to introduce the following, among many others:
- Number and percentage of county-level traditional leaders publicly committed to Ebola
  prevention activities;
- Number of public consultation campaigns completed for Montserrado Safe Burial Site
  development;
- Number of safe burials completed in the safe burial area;
- Number of community clusters establishing active border and health surveillance system;

- Number of Ebola cases reported during the last three months of the program in Liberian border clusters;
- Number of people trained, disaggregated by sex, in the use and proper disposal of medical equipment and consumables; and
- Average percentage of total burials completed with a 24 hour country-wide response time for burial teams.

Development of custom indicators during the development and lifecycle of a program is critical for disaster responses, such as the Ebola Virus Disease response, where new or innovative approaches are required. The specific custom indicators developed for this response will be used to inform the new set of standard indicators for epidemic responses that will be included in the addendum and eventual guideline revision. USAID/OFDA expects the referenced addendum to be completed no later than October 31, 2016.

Recommendation 2: In coordination with Global Communities, implement procedures to identify and monitor performance indicators that measure program effectiveness.

Management Decision: USAID/OFDA agrees with this recommendation. As indicated in our response to Recommendation 1, throughout the program USAID/OFDA identified and included 24 relevant indicators that include output and outcome indicators, 7 of which are specified above, that collectively, measure program effectiveness to the extent possible in the performance period. USAID/OFDA considers this recommendation completed at this time as these indicators have already been incorporated into the program.

Recommendation 3: In coordination with Global Communities, implement procedures to improve controls over payments to burial and disinfection team members by depositing salaries directly in bank accounts when possible or confirming team members' identities with identification cards.

Management Decision: USAID/OFDA agrees that improved controls over payments to burial and disinfection team members would reduce risk, and therefore agrees with this recommendation. However, the use direct deposit of salaries into bank accounts is not practical or possible in Liberia's cash-based economy. The banking system is weak, with ATMs that are not replenished regularly and physical banks few and far between. Using identity cards for confirmation is also impractical as most Liberians lack official government-issued documentation and/or ID cards with photographs. Most other forms of identification such church or professional membership cards do not have a photograph, unique number, or other singular defining feature with which to adequately validate the individual's identity. Global Communities, in consultation with local legal counsel, opted against issuing temporary workers with photo ID cards. Providing temporary workers with employee identification cards similar to those issued to Global Communities salaried personnel could be interpreted as conferring employee status and result in significant liabilities to Global Communities under Liberian labor laws.

In light of these challenges, Global Communities developed and implemented this activity with several measures in place to mitigate this identified risk. These include detailed accounting of all

temporary workers eligible for payment, in-person payment methodologies with County Health Team Officials and Global Communities local supervisors providing confirmation of identity and validity of payment, and signature and thumb print requirements for payment, among others.

USAID/OFDA has reviewed this risk and determined that the mitigation measures put in place by Global Communities are appropriate and has verified that these controls are operating as designed to mitigate the risk of inaccurate payments to team members.

Recommendation 4: Implement standard operating procedures for rotating Disaster Assistance Response Team members to transfer program information. These procedures should include documenting site visits and all other efforts to verify program activity.

Management Decision: USAID/OFDA agrees with these recommendations. Standard operating procedures for rotating Disaster Assistance Response Team Members are already included in the draft of the next version of the USAID/OFDA Field Operations Guide, which serves as the handbook for all Disaster Assistance Response Teams. In addition, USAID/OFDA will begin the process of creating site visit report requirement that will assist in program activity verification. This will include a standard report template to be used with all site visits and will be included in the AOR/COR file. Guidance and appropriate training for staff on the use of the template will also be developed. USAID/OFDA expects all components of this program activity verification requirement to be developed, trained, and implementation underway by October 31, 2016.

Recommendation 5: In coordination with Global Communities, implement procedures to verify that reported results are accurate.

Management Decision: USAID/OFDA agrees with this recommendation. Along with the planned improvements in site visit reporting indicated in response to recommendation 4, staff will work with Global Communities to verify selected data reported in quarterly reports and to source documents to verify that reported results are accurate. As the program is nearing completion, our efforts will focus on the final program report expected by July 31, 2016.

Recommendation 6: In coordination with Global Communities, document a disposition plan for the transfer of vehicles purchased by the program.

Management Decision: USAID/OFDA agrees with this recommendation. USAID/OFDA began developing disposition plans for the entire Ebola Virus Disease response in May 2015, and has been implementing those plans in coordination with the CO/AO in tranches according to program end dates. At the time of the auditor's visit, the Disaster Assistance Response Team deemed developing a disposition plan for the Global Communities program premature; however, plans for the transfer of vehicles are currently in development and remain on track according to the program end date. We are working closely with USAID/Liberia colleagues and Global Communities to identify and transfer vehicles to Mission-funded partners in phases as Global Communities finishes its work and new Mission-funded partners begin their activities. The disposition plan will be presented for USAID Agreement Officer approval in tranches. As Global Communities is still active in all counties, no vehicles have been disposed yet. USAID/OFDA anticipates that final disposition will be completed by July 31, 2016.

Recommendation 7: In coordination with Global Communities and the Government of Liberia, document a transition plan for the transfer and management of the Disco Hill burial site prior to program completion.

Management Decision: USAID/OFDA agrees with this recommendation, although it is based on an incorrect assumption that this program was intended to provide long-term management and oversight of the Disco Hill burial site. The management and long-term responsibility of the Disco Hill burial site always belonged to the Government of Liberia. USAID/OFDA implemented this program as a short-term, emergency effort to address the acute crisis associated with this outbreak. Global Communities provided short-term surge support to the safe burial process during the crisis. With that stated, during this time, Government of Liberia staff worked alongside Global Communities staff and received peer mentoring on operations. Furthermore, in the Global Communities' program transition plan, the Government of Liberia outlined its intent to hire Global Communities cemetery staff to maintain institutional knowledge. As of June 30, 2015, the Government of Liberia had integrated three former Global Communities Disco Hill employees into its official payroll. From USAID/OFDA's perspective, this transfer of knowledge and staff will help improve the Government of Liberia's ability to continue managing the Disco Hill burial site and is an appropriate degree of support for International Disaster Assistance funds. The long-term sustainability of the site remains the responsibility of the Government of Liberia.