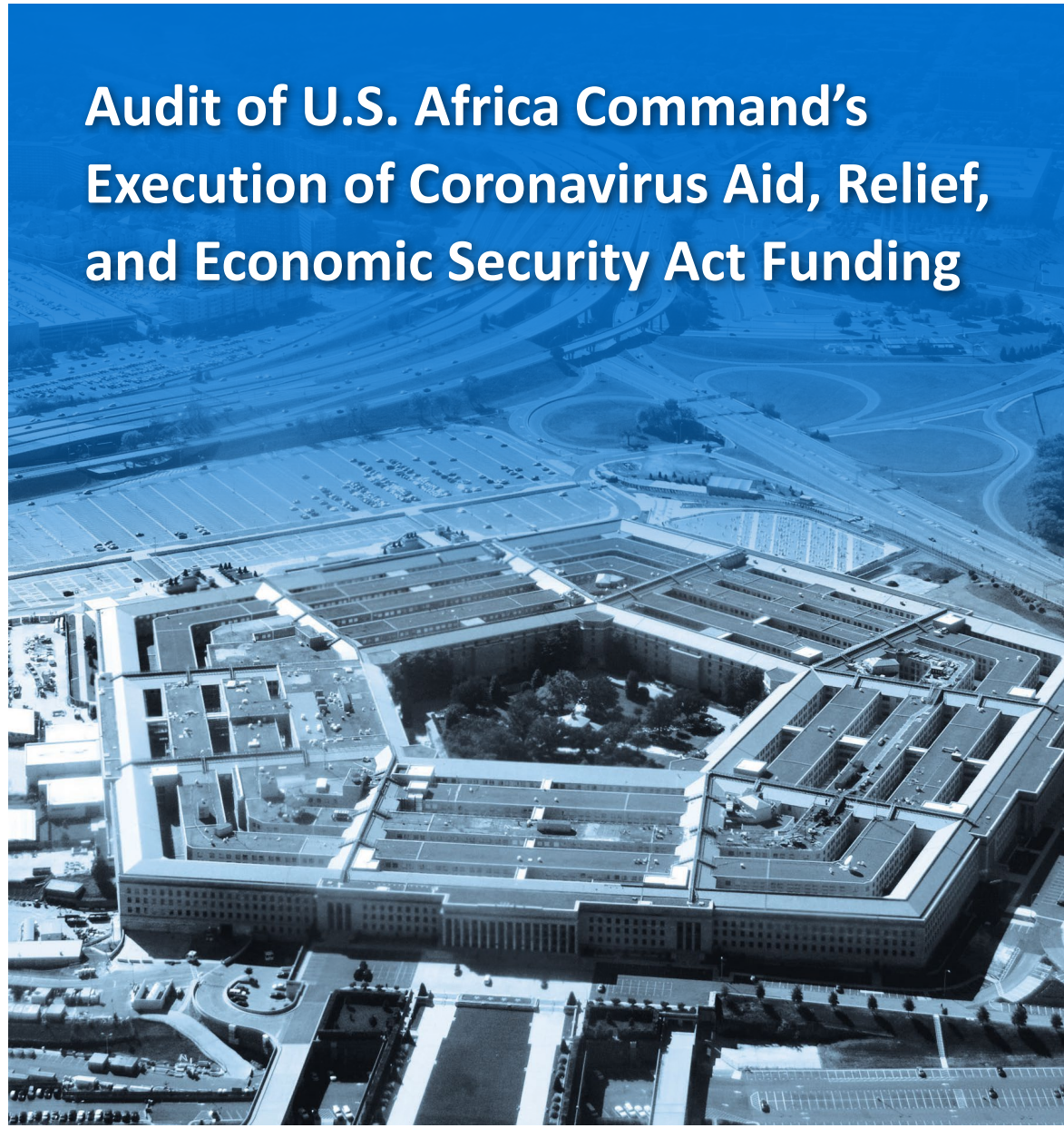




INSPECTOR GENERAL

U.S. Department of Defense

MARCH 31, 2022



Audit of U.S. Africa Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE





Results in Brief

Audit of U.S. Africa Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

March 31, 2022

Objective

The objective of this audit was to determine whether U.S. Africa Command (USAFRICOM), U.S. Indo-Pacific Command, and U.S. Southern Command officials used Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to support the coronavirus disease-2019 (COVID-19) pandemic response and operations in accordance with Federal laws and DoD policies. This report focused on USAFRICOM's execution of CARES Act funding. We will issue separate reports on the execution of CARES Act funding by the U.S. Indo-Pacific Command and the U.S. Southern Command. See Appendix A for details on the audit scope and methodology.

Background

USAFRICOM's area of responsibility covers 53 African states, more than 800 ethnic groups, over 1,000 languages, and a land mass of 11.2 million square miles and nearly 19,000 miles of coastland.

COVID-19 is an infectious disease that can cause a wide spectrum of symptoms. In March 2020, the President of the United States declared the COVID-19 outbreak an emergency and signed the CARES Act that provided \$10.5 billion in supplemental funding for the DoD COVID-19 response. DoD CARES Act funds were primarily intended to prepare for, prevent, and respond to the COVID-19 pandemic, domestically and internationally.

Background (cont'd)

Army and Defense Security Cooperation Agency officials provided approximately \$26.2 million in CARES Act funds to USAFRICOM—\$5 million for 2 information technology (IT) improvements and \$21.2 million for 27 projects to enhance the medical capabilities of USAFRICOM partner nations. USAFRICOM officials executed \$26.15 million in CARES Act funds to support these 29 projects.

CARES Act funding guidance—issued by the Office of Management and Budget and the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD—requires that USAFRICOM officials maintain evidence for goods and services acquired in response to COVID-19. The guidance further states that adequate evidence must include clear and accurate data to support the need for the acquired goods and services.

Finding

USAFRICOM officials used CARES Act funding to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. Specifically, for 28 of 29 projects reviewed, USAFRICOM officials used \$26.07 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act. USAFRICOM officials justified the use of CARES Act funds for:

- 2 IT equipment and support projects, valued at \$4.95 million, to support the design and installation of a virtual desktop infrastructure system that provided additional remote connectivity during the maximum telework environment.
- 26 humanitarian assistance projects, valued at \$21.13 million, primarily to provide mobile field hospitals, personal protective equipment, and other pandemic-related items for medical personnel, school students, school faculty, and communities at high-risk for COVID-19 infection across Africa.



Results in Brief

Audit of U.S. Africa Command's Execution of Coronavirus Aid, Relief, and Economic Security Act Funding

Finding (cont'd)

However, for 1 of the 29 projects reviewed, USAFRICOM officials initially used \$74,000 in CARES Act funds for overseas natural disaster relief, which was not a purpose specified in the CARES Act. During the audit, USAFRICOM officials confirmed that CARES Act funds were incorrectly used to execute the project and retroactively adjusted the project's funding source to the DoD overseas humanitarian assistance and disaster relief funds, correcting the error.

The proper execution of USAFRICOM's CARES Act funds strengthens public trust in the DoD's ability to safeguard taxpayer dollars and provides Congress with greater assurance that CARES Act funds were spent to address DoD requirements and partner nation requests for the COVID-19 pandemic response.



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
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March 31, 2022

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF
FINANCIAL OFFICER, DOD
COMMANDER, U.S. AFRICA COMMAND
DIRECTOR, JOINT STAFF
DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Audit of U.S. Africa Command's Execution of Coronavirus Aid, Relief, and
Economic Security Act Funding (Report No. DODIG-2022-080)

This final report provides the results of the DoD Office of Inspector General's audit. We considered management's comments on a discussion draft copy of this report when preparing this final report. We did not make any recommendations; therefore, no management comments are required.

We appreciate the cooperation and assistance received during the audit. If you have any questions, please contact me at [REDACTED] [REDACTED].

A handwritten signature in blue ink, reading "Richard B. Vasquez", is positioned above the printed name.

Richard B. Vasquez
Assistant Inspector General for Audit
Readiness and Global Operations

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Introduction

Objective

The objective of this audit was to determine whether U.S. Africa Command (USAFRICOM), U.S. Indo-Pacific Command, and U.S. Southern Command officials used Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to support the coronavirus disease–2019 (COVID-19) pandemic response and operations in accordance with Federal laws and DoD policies. This report focused on USAFRICOM’s execution of CARES Act funding. We will issue separate reports on the execution of CARES Act funding by the U.S. Indo-Pacific Command and the U.S. Southern Command. See Appendix A for details on the audit scope and methodology.

Background

USAFRICOM is one of seven DoD geographic combatant commands and is headquartered in Stuttgart, Germany. USAFRICOM counters transnational threats; strengthens security forces; and responds to crises in order to advance U.S. national interests and promote regional security, stability, and prosperity. USAFRICOM performs its mission in an area of responsibility covering 53 African states, more than 800 ethnic groups, over 1,000 languages, and a land mass of 11.2 million square miles and nearly 19,000 miles of coastland.

Pandemic Declaration

COVID-19 is an infectious disease that can cause a wide spectrum of symptoms. On March 11, 2020, the World Health Organization declared the COVID-19 outbreak a pandemic. A pandemic is a global outbreak of a disease that can infect people and spread between people sustainably. On March 13, 2020, the President of the United States declared the COVID-19 outbreak an emergency.

CARES Act Funding

On March 27, 2020, the President signed the CARES Act that provided the DoD \$10.5 billion in supplemental funding for the DoD COVID-19 response.¹ DoD CARES Act funds were provided to primarily prepare for, prevent, and respond to the COVID-19 pandemic, domestically and internationally. Congress originally allocated the CARES Act funds to 16 appropriations across various DoD Components.² Table 1 lists the 16 DoD appropriations that were identified in the CARES Act.

¹ Public Law 116-136, “Coronavirus Aid, Relief, and Economic Security Act,” March 27, 2020.

² An appropriation is a provision of law permitting the expenditure of funds for a specified purpose.

Table 1. List of DoD Appropriations in the CARES Act

Appropriation	Amount (in Millions)
Defense Health Program	\$4,901.10
Defense Production Act Purchases	1,000.00
National Guard Personnel, Air Force	482.13
National Guard Personnel, Army	746.59
Office of the Inspector General	20.00
Operation and Maintenance, Air Force	155.00
Operation and Maintenance, Air National Guard	75.75
Operation and Maintenance, Army	160.30
Operation and Maintenance, Army National Guard	186.70
Operation and Maintenance, Army Reserve	48.00
Operation and Maintenance, Defense-Wide	827.80
Operation and Maintenance, Marine Corps	90.00
Operation and Maintenance, Navy	360.31
Working Capital Fund, Air Force	475.00
Working Capital Fund, Defense-Wide	500.00
Working Capital Fund, Navy	475.00
Total	\$10,503.68

Source: Division B, "Emergency Appropriations for Coronavirus Health Response and Agency Operations," Title III, "Department of Defense" of the CARES Act.

Congress also provided the DoD the authority, in Section 13001 of the CARES Act, to transfer CARES Act funds from the original 16 appropriations to other DoD appropriations for expenses incurred in preparing for, preventing, and responding to the COVID-19 pandemic. In May 2020 and August 2020, officials from the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (USD[C]/CFO), approved the transfer of CARES Act funds to other DoD appropriations, such as the Other Procurement, Army, and the Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) appropriations, to support USAFRICOM's response to the COVID-19 pandemic.³

³ Reprogramming Action – Internal FY 20-28, "CARES Act – Information Technology (IT) Requirements COVID-19 Response," May 7, 2020 (Reprogramming Action FY 20-28), and Reprogramming Action – Internal Reprogramming FY 20-43, "CARES Act – August 2020," August 27, 2020 (Reprogramming Action FY 20-43).

Other Procurement, Army

On May 7, 2020, the Deputy USD(C) approved the transfer of \$8.8 million from the Operation and Maintenance, Defense-Wide appropriation of the CARES Act to the Other Procurement, Army appropriation.⁴ As the sponsor for all Army appropriations, the Office of the Assistant Secretary of the Army for Financial Management and Comptroller (OASA[FM&C]) distributed \$5 million in CARES Act funds from the Other Procurement, Army appropriation to USAFRICOM on May 28, 2020.⁵ OASA(FM&C) officials distributed the CARES Act funds to USAFRICOM through the General Fund Enterprise Business System (GFEBS)—the Army’s financial, asset, and accounting management system. In GFEBS, OASA(FM&C) officials established the special purpose code “CV02” to track all projects funded through the CARES Act.⁶

According to Reprogramming Action FY 20-28, USAFRICOM required CARES Act funds for information technology (IT) improvements necessary to accommodate an increased number of USAFRICOM personnel teleworking in response to COVID-19 restrictions. Specifically, the distributed CARES Act funds supported the design and installation of a virtual desktop infrastructure allowing approximately 1,000 USAFRICOM users to remotely access the unclassified network from any Government or personal computer. From March 27, 2020, through June 30, 2021, USAFRICOM officials executed two projects related to the procurement of the virtual desktop infrastructure, valued at a combined total of \$4.95 million, to support the increased telework environment during the COVID-19 pandemic.

Overseas Humanitarian, Disaster, and Civic Aid

On August 27, 2020, the Assistant Secretary of the Navy (Financial Management and Comptroller), performing the duties of the USD(C)/CFO, approved the transfer of \$120.31 million from various FY 2020 Defense appropriations of the CARES Act to the OHDACA appropriation.⁷ As the Defense agency responsible for managing OHDACA-funded projects, the Defense Security Cooperation Agency (DSCA)

⁴ According to Reprogramming Action FY 20-28, the Deputy USD(C) approved transfer of the remaining \$3.8 million in CARES Act funds from the Other Procurement, Army appropriation to other DoD Components, such as the Department of the Army, the U.S. European Command, and the U.S. Southern Command. In addition, the Other Procurement, Army appropriation supports the purchase of various items, such as weapon systems, initial spare parts, and upgrades to existing equipment.

⁵ DoD Directive 5100.03, “Support of the Headquarters of Combatant and Subordinate Unified Commands,” February 9, 2011 (Incorporating Change 1, September 7, 2017), states that the Secretary of the Army shall fund the administrative and logistical requirements of USAFRICOM Headquarters. Therefore, the Army distributed CARES Act funding from the Other Procurement, Army appropriation to support the IT requirements of USAFRICOM during the COVID-19 pandemic.

⁶ “CV02” is an abbreviation for the Army’s receipt of CARES Act funds through Reprogramming Action FY 20-28 during the DoD COVID-19 pandemic response.

⁷ The OHDACA appropriation supports a wide range of DoD humanitarian assistance activities, including efforts to relieve or reduce disease, hunger, or the adverse effects of a natural disaster.

distributed \$21.2 million in CARES Act funds from the OHDACA appropriation to USAFRICOM on October 13, 2020.⁸ DSCA officials distributed the CARES Act funds to USAFRICOM through the Defense Agencies Initiative (DAI) system—the Defense agencies’ financial, budgetary, and accounting management system. In the DAI system, DSCA officials established the special purpose code “2021_OH_AF_CARES” to track USAFRICOM’s humanitarian assistance-related projects funded through the CARES Act.⁹

According to Reprogramming Action FY 20-43, USAFRICOM required CARES Act funds to enhance the capabilities of partner nations to prepare for, prevent, and respond to the COVID-19 pandemic. In coordinated efforts with the DSCA and other Federal agencies, USAFRICOM provided COVID-19 assistance to civilians in partner nations within the USAFRICOM area of responsibility. Examples of USAFRICOM COVID-19 assistance included mobile field hospitals, isolation clinics, medical equipment, and medical supplies. From March 27, 2020, through June 30, 2021, USAFRICOM officials executed 27 projects, valued at a combined total of \$21.2 million, to provide overseas humanitarian assistance within the USAFRICOM area of responsibility in response to the COVID-19 pandemic.

CARES Act Funding Guidance

Since the enactment of the CARES Act, Federal and DoD officials have issued various policy memorandums that emphasize the importance of maintaining evidence for goods and services acquired in response to COVID-19. Specifically, on April 1, 2020, the Office of the USD(C)/CFO issued a memorandum on DoD CARES Act funding guidance to all DoD Components.¹⁰ The guidance states:

It is critically important to track execution and ensure funds are used only for the purpose appropriated, including furnishing evidence to support items bought in support of COVID-19, for audit.

In addition, on April 10, 2020, the Office of Management and Budget issued a memorandum on COVID-19 funding guidance to the heads of departments and agencies.¹¹ The guidance states that accurate recording and tracking of funds under the CARES Act is essential and descriptions of goods and services acquired

⁸ According to Reprogramming Action FY 20-43, the Assistant Secretary of the Navy (Financial Management and Comptroller), performing the duties of the USD(C)/CFO, approved transfer of the remaining \$99.1 million in CARES Act funds from the OHDACA appropriation to other geographic combatant commands such as the U.S. European Command, the U.S. Indo-Pacific Command, the U.S. Northern Command, and the U.S. Southern Command.

⁹ “2021_OH_AF_CARES” is an abbreviation for the CARES Act funds reprogrammed to the OHDACA appropriation and provided to USAFRICOM during FY 2021.

¹⁰ Office of the USD(C)/CFO Memorandum, “DoD Response to COVID-19 CARES Act Funding Request Guidance,” April 1, 2020.

¹¹ Office of Management and Budget Memorandum M-20-21, “Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19),” April 10, 2020.

in response to COVID-19 should be in plain language. The guidance also states that agencies must have processes to ensure that the data is of sufficient quality for reporting and decision-making purposes. Furthermore, on April 13, 2020, the Deputy Comptroller for Program/Budget issued a memorandum on CARES Act cost reporting guidance to the comptrollers of the Military Departments, Defense agencies, and DoD field activities. The guidance requires DoD personnel to verify that CARES Act funds are used, recorded, and supported by documentation such as invoices, receiving reports, contracts, and military interdepartmental purchase requests (MIPRs).¹²

USAFRICOM CARES Act Projects

To determine whether USAFRICOM officials used CARES Act funds to support the COVID-19 pandemic response in accordance with Federal laws and DoD policies, we reviewed the command's execution of all 29 projects that were executed with CARES Act funds from March 27, 2020, through June 30, 2021. For all 29 projects reviewed, we analyzed various types of documentation, such as project approval forms, MIPRs, receiving reports, and contracts to determine whether USAFRICOM officials:

- used CARES Act funding to prepare for, prevent, and respond to COVID-19, domestically and internationally;
- maintained documentation supporting the execution of CARES Act funds; and
- coordinated with Federal and DoD officials to obtain project approvals in accordance with DoD policies and procedures.

See Appendix B for the detailed list of all USAFRICOM CARES Act projects from March 27, 2020, through June 30, 2021.

Review of Internal Controls

DoD Instruction 5010.40 requires DoD organizations to implement a comprehensive system of internal controls that provides reasonable assurance that programs are operating as intended and to evaluate the effectiveness of the controls.¹³ USAFRICOM's internal controls over the execution of CARES Act funding were generally effective, and we did not identify any internal control weaknesses.

¹² Deputy Comptroller for Program/Budget Memorandum, "DoD Response to the Novel Coronavirus – Cost Reporting Guidance Addendum #1," April 13, 2020.

¹³ DoD Instruction 5010.40, "Managers' Internal Control Program Procedures," May 30, 2013, (Incorporating Change 1, June 30, 2020).

Finding

USAFRICOM Officials Executed CARES Act Funding Appropriately

USAFRICOM officials used CARES Act funds to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. For 28 of 29 projects reviewed, USAFRICOM officials used \$26.07 million in CARES Act funds to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act.¹⁴ Specifically, USAFRICOM officials justified the following uses of CARES Act funds.

- 2 IT equipment and support projects, valued at \$4.95 million, to support the design and installation of a virtual desktop infrastructure system that provided improved and additional telework and remote connectivity to approximately 1,000 USAFRICOM users on either Government or personal computers. The upgrade was required to provide daily support to USAFRICOM's missions during the maximum telework environment using a common access card-enabled, web accessible, virtual desktop.
- 26 humanitarian assistance projects, valued at \$21.13 million, primarily to provide mobile field hospitals, personal protective equipment, and other pandemic-related items for medical personnel, school students, school faculty, and communities at high-risk for COVID-19 infection across Africa.

However, for 1 of the 29 projects reviewed, USAFRICOM officials initially used \$74,000 in CARES Act funds for overseas natural disaster relief, which was not a purpose specified in the CARES Act. During the audit, USAFRICOM officials confirmed that CARES Act funds were incorrectly used to execute the project and retroactively adjusted the project's funding source to the DoD overseas humanitarian assistance and disaster relief funds, correcting the error. The proper execution of USAFRICOM's CARES Act funds strengthens the public trust in the DoD's ability to safeguard taxpayer dollars and provides Congress with greater assurance that CARES Act funds were spent to address DoD requirements and partner nation requests for the COVID-19 pandemic response.

¹⁴ Unless otherwise noted, reported dollar amounts represent the net obligations or commitments reported in the DAI system and GFEBS as of June 30, 2021. In addition, the aggregate amounts differ due to rounding.

USAFRICOM Officials Used Funds In Accordance with the CARES Act

USAFRICOM officials used CARES Act funds to support the COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. Specifically, USAFRICOM officials used \$26.07 of \$26.15 million (99.7 percent of the CARES Act funds we reviewed) to prepare for, prevent, and respond to the COVID-19 pandemic, as intended by the CARES Act.¹⁵ Based on our analysis of documentation, such as project approval forms, statements of work, and MIPRs, we determined that USAFRICOM officials justified the use of CARES Act funds for 28 of 29 projects related to IT and overseas humanitarian assistance provided during the USAFRICOM COVID-19 pandemic response.¹⁶ For 1 of the 29 projects reviewed, USAFRICOM officials had incorrectly used \$74,000 in CARES Act funds for overseas natural disaster relief efforts and updated the funding source to the DoD overseas humanitarian assistance and disaster relief funds during the audit.

Information Technology Projects

As of June 30, 2021, USAFRICOM officials used \$4.95 million in CARES Act funds for two IT equipment and support projects in accordance with the CARES Act and DoD funding requirements.¹⁷ According to Reprogramming Action FY 20-28, the Deputy USD(C) authorized the transfer of CARES Act funds to USAFRICOM for expenses incurred in preparing for, preventing, and responding to COVID-19. The reprogramming action also specified that the transferred CARES Act funds would support USAFRICOM's IT requirement for a virtual desktop infrastructure that would accommodate a remote user population and allow USAFRICOM to continue its mission during the COVID-19 pandemic.

USAFRICOM officials used \$4.95 million in CARES Act funds for two IT equipment and support projects in accordance with the CARES Act and DoD funding requirements.

From June 2020 through February 2021, USAFRICOM officials recorded the execution of two IT projects for the design and installation of the virtual desktop infrastructure system in GFEBS.¹⁸ Specifically, in June 2020, USAFRICOM submitted two MIPRs requesting that Navy and other Federal agency officials procure

¹⁵ The total amount of USAFRICOM's CARES Act funding differs due to rounding.

¹⁶ A MIPR is a method for transferring funds from one military organization to another to procure services, supplies, or equipment for the requesting military organization.

¹⁷ See Appendix B for the detailed list of all USAFRICOM CARES Act projects from March 27, 2020, through June 30, 2021.

¹⁸ GFEBS is the Army's financial, asset, and accounting management system. OASA(FM&C) officials distributed the CARES Act funds to USAFRICOM through GFEBS and established the special purpose code "CV02" to track all projects funded through the CARES Act.

contractor design services for virtual desktop infrastructure. We verified that Navy and other Federal agency officials accepted and signed the MIPRs, which authorized USAFRICOM officials to record, in GFEBS, the use of approximately \$343,319 in CARES Act funds to design the system.

In addition, USAFRICOM officials used approximately \$4.60 million in CARES Act funds to install the virtual desktop infrastructure. From January 2021 through February 2021, USAFRICOM submitted three MIPRs requesting that Navy and other Federal agency officials procure contractor installation services for the virtual desktop infrastructure. We also verified that in February 2021, Navy and other Federal agency officials accepted and signed the MIPRs, which authorized USAFRICOM officials to record, in GFEBS, the use of approximately \$4.60 million in CARES Act funds to install the system.

Lastly, USAFRICOM officials justified the use of CARES Act funds to design and install the virtual desktop infrastructure through internal legal reviews and the projects' statements of work. In April 2020, an official from the USAFRICOM Office of the Legal Counsel concurred with the use of CARES Act funds to execute the projects. The projects' statements of work stated that the system would provide USAFRICOM personnel with additional and improved remote connectivity to the unclassified network and facilitate the performance of USAFRICOM's current and ongoing missions. Since the stated purpose of the virtual desktop infrastructure met DoD funding requirements from Reprogramming Action FY 20-28, we determined that USAFRICOM officials appropriately used CARES Act funds to execute the two IT projects in accordance with Federal laws and DoD policies.

Overseas Humanitarian Assistance Projects

As of June 30, 2021, USAFRICOM officials used \$21.13 million in CARES Act funds for 26 humanitarian assistance projects in accordance with the CARES

USAFRICOM officials used \$21.13 million in CARES Act funds for 26 humanitarian assistance projects in accordance with the CARES Act and DoD funding requirements.

Act and DoD funding requirements.¹⁹ According to Reprogramming Action FY 20-43, the Assistant Secretary of the Navy (Financial Management and Comptroller), performing the duties of the USD(C)/CFO, authorized the transfer of CARES Act funds to USAFRICOM

for expenses incurred in preparing for, preventing, and responding to COVID-19. The reprogramming action also specified that the transferred CARES Act funds

¹⁹ See Appendix B for the detailed list of all USAFRICOM CARES Act projects funded from March 27, 2020, through June 30, 2021.

would supplement existing DoD funds used to support overseas humanitarian assistance activities in the OHDACA appropriation and enhance the capabilities of partner nations to respond to the COVID-19 pandemic.

From October 2020 through February 2021, USAFRICOM officials properly executed 26 of 27 humanitarian assistance projects. Specifically, based on the DAI data we reviewed, USAFRICOM officials used approximately \$21.13 million in CARES Act funds to support humanitarian assistance projects that primarily provided mobile field hospitals, personal protective equipment, and other pandemic-related items to USAFRICOM partner nations.²⁰ For example, on November 12, 2020, USAFRICOM officials submitted a MIPR to Defense Logistics Agency Troop Support to purchase two mobile field hospitals for the Ministry of Health in Tunisia. According to the humanitarian assistance project approval form, the hospitals would allow the Tunisian government to provide medical services and care to COVID-19 patients during the pandemic. On November 16, 2020, Defense Logistics Agency Troop Support officials accepted the MIPR, which authorized USAFRICOM officials to use \$2.96 million in CARES Act funds to purchase the hospitals in the DAI system. The figure shows a mobile field hospital similar to the one USAFRICOM donated to Tunisian Ministry of Health officials.



Figure. Example of a Mobile Field Hospital Donated to USAFRICOM Partner Nations
Source: Overseas Humanitarian Assistance Shared Information System.

²⁰ The DAI system is the Defense agencies' financial, budgetary, and accounting management system. DSCA officials distributed the CARES Act funds to USAFRICOM through the DAI system and established the special purpose code "2021_OH_AF_CARES" to track USAFRICOM's humanitarian assistance-related projects funded through the CARES Act.

In other humanitarian assistance projects, USAFRICOM officials used CARES Act funds to provide medical supplies used to treat COVID-19 patients in USAFRICOM partner nations. On January 27, 2021, USAFRICOM officials approved and signed the universal purchase requisition, authorizing the use of approximately \$60,188 in CARES Act funds to purchase oxygen concentrators for the Ministry of Health in the African nation of Eswatini, using the DAI system.²¹ According to the project approval form, the Ministry of Health experienced shortages of medical-grade oxygen because of the depleted inventories of local suppliers. As a result, Ministry of Health officials requested oxygen concentrators for the continued treatment of hospitalized COVID-19 patients. In response to Eswatini officials' request for COVID-19 assistance, USAFRICOM officials provided CARES Act funds to Department of State officials who procured 36 oxygen concentrators from a South African vendor. Based on our review of the voucher detail report dated May 13, 2021, we confirmed that Department of State officials appropriately used USAFRICOM CARES Act funds for the purchase of oxygen concentrators.

For the remaining 24 humanitarian assistance projects at USAFRICOM, we analyzed similar documentation supporting the execution of CARES Act funds and the scope of COVID-19 assistance provided to partner nations in the USAFRICOM area of responsibility. Based on our review of the project documentation, we determined that the amounts and scope of the remaining 24 humanitarian assistance projects met DoD funding requirements identified in Reprogramming Action FY 20-43. Therefore, USAFRICOM officials appropriately used CARES Act funds to execute 26 humanitarian assistance projects in accordance with Federal laws and DoD policies.

Actions Taken to Correct Funding Source of Humanitarian Assistance Project

For 1 of the 29 projects reviewed, USAFRICOM officials incorrectly used \$74,000 (less than 1 percent of the funds we reviewed) in CARES Act funds for overseas natural disaster relief, which was not a purpose specified in the CARES Act. According to the project approval form, Malawi Ministry of Education officials requested U.S. assistance for the provision of tents for 73 schools that had sustained structural damage following severe storms in central and southern Malawi. The project approval form also stated that the requested tents would allow school administrators, teachers, and students to social distance and attend classes while the Malawi Ministry of Education repaired the damaged schools.

²¹ A universal purchase requisition is a printable document resulting from an individual creating a request for goods or services that contains a brief description of the goods or services requested, unit price, quantity, line of accounting, and approval signatures.

USAFRICOM officials initially planned to use CARES Act funds to execute the humanitarian assistance project and coordinated with internal and external stakeholders from USAFRICOM, the DSCA, and other Federal agencies for approval. All stakeholders concurred except for officials from the USAFRICOM Office of the Legal Counsel and the DSCA Office of General Counsel, who stated that the connection of the project scope to COVID-19 was insufficient to justify the use of CARES Act funds. Since the need for assistance originated from the natural disaster, they recommended using OHDACA funds, which would cover a broader range of humanitarian assistance activities including natural disaster relief. Based on the legal recommendations, USAFRICOM officials agreed to execute the project with OHDACA funds.

However, USAFRICOM officials incorrectly used CARES Act funds—instead of the approved OHDACA funds—to execute the project. Based on our review of the project’s universal purchase requisition, we verified that in February 2021, USAFRICOM officials charged the CARES Act funding code “2021_OH_AF_CARES” to fund the project. In October 2021, we followed up with USAFRICOM Comptroller and humanitarian assistance officials who explained that they had overlooked the legal recommendations in the project approval form and assumed CARES Act funds would be used since the project was related to COVID-19. The USAFRICOM Comptroller and humanitarian assistance officials acknowledged that they improperly used CARES Act funds for this project and took prompt actions to retroactively adjust the project’s line of accounting to OHDACA funds in the DAI system. In November 2021, we verified that USAFRICOM officials corrected the project’s funding source to OHDACA funds after we analyzed the updated universal purchase requisition and a screenshot of the adjustments completed in the DAI system. Based on USAFRICOM’s actions taken during the audit, we determined that USAFRICOM officials justified and accurately accounted for 26 humanitarian assistance projects funded through the CARES Act, and 1 humanitarian assistance project funded through the OHDACA appropriation.

Summary

USAFRICOM officials justified the use of CARES Act funds for 28 IT and humanitarian assistance projects and took corrective actions during the audit to adjust the funding source of 1 humanitarian assistance project to the DoD overseas humanitarian assistance and disaster relief funds. Maintaining appropriate documentation, such as MIPRs and universal purchase requisitions, validates the use of CARES Act funds and strengthens public trust in the DoD’s ability to safeguard taxpayer dollars.

Appendix A

Scope and Methodology

We conducted this performance audit from July 2021 through March 2022 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.

The objective of this audit was to determine whether USAFRICOM, U.S. Indo-Pacific Command, and U.S. Southern Command officials used CARES Act funding to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies. We focused on the three commands since they received the highest amounts of CARES Act funding among the geographic combatant commands based on our review of documentation, such as reprogramming actions and combatant command officials' responses.²² This report focused on USAFRICOM's execution of CARES Act funding. We will issue separate reports on the execution of CARES Act funding by the U.S. Indo-Pacific Command and the U.S. Southern Command.

To determine whether USAFRICOM officials used CARES Act funding to support COVID-19 pandemic response and operations in accordance with Federal laws and DoD policies, we reviewed the CARES Act and the DoD CARES Act Spend Plan to identify the amounts and purposes of CARES Act funds the DoD received for COVID-19 pandemic response. In addition, we interviewed officials from the Office of the USD(C)/CFO to confirm our understanding of the following Federal and DoD policies related to recording, tracking, and supporting the use of DoD CARES Act funds.

- Office of the USD(C)/CFO Memorandum, "DoD Response to COVID-19 CARES Act Funding Request Guidance," April 1, 2020
- Office of Management and Budget Memorandum, "Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019 (COVID-19)," April 10, 2020

²² The U.S. Northern Command received the second-highest amount of CARES Act funding among the geographic combatant commands. However, we did not include the U.S. Northern Command in the scope of this audit because in June 2021, the DoD Office of Inspector General announced an audit to determine whether U.S. Northern Command officials used CARES Act funding to support COVID-19 pandemic response and operations in accordance with applicable Federal laws and DoD policies.

- Deputy Comptroller for Program/Budget Memorandum, “DoD Response to the Novel Coronavirus – Cost Reporting Guidance Addendum #1,” April 13, 2020
- Office of the USD(C)/CFO, “Fiscal Year 2021 Department of Defense Statement of Assurance Execution Handbook,” March 2021

We then requested and obtained documentation supporting the amounts of CARES Act funds USAFRICOM received, the DoD Components that provided the funds, and descriptions of how the DoD tracked the funds in GFEBS and the DAI system. We validated USAFRICOM’s receipt of CARES Act funds by analyzing documentation such as funding authorization documents and reprogramming actions. We also interviewed officials from the OASA(FM&C) and the DSCA to confirm that USAFRICOM received accurate amounts of CARES Act funds for COVID-19 pandemic response.

We obtained spreadsheets listing all USAFRICOM IT and humanitarian assistance projects funded through the CARES Act from March 27, 2020, through June 30, 2021. The spreadsheets included detailed information, such as the project date; description of the purchased item or service; the amount of CARES Act funds used; and the special purpose codes used to track the execution of CARES Act funds. We compared the lists of USAFRICOM’s IT and humanitarian assistance projects with the information provided by the OASA(FM&C) and the DSCA and determined whether any IT or humanitarian assistance projects were excluded from USAFRICOM’s lists of projects. Based on the analysis, USAFRICOM officials initially used CARES Act funds to execute 29 IT and humanitarian assistance projects from March 27, 2020, through June 30, 2021. Table 2 provides an overview of the 29 USAFRICOM CARES Act projects we reviewed.

Table 2. Overview of USAFRICOM CARES Act Projects

Type of Expense	Number of Projects	Amount of CARES Act Funds Used (in Millions)*
IT Equipment and Support	2	\$4.95
Humanitarian Assistance	27	21.20
Total	29	\$26.15

* The reported dollar amounts represent the net obligations or commitments that USAFRICOM reported in GFEBS and the DAI system as of June 30, 2021.

Source: The DoD OIG, GFEBS, and DAI system.

For all 29 projects reviewed, we determined whether USAFRICOM officials:

- used CARES Act funding to prepare for, prevent, and respond to the COVID-19 pandemic by verifying the project scope in documentation, such as project executive summaries and statements of work;
- maintained documentation supporting the execution of CARES Act funds by verifying the existence of signed MIPRs, MIPR acceptances, universal purchase requisitions, purchase orders, or contracts; and
- coordinated with Federal and DoD officials to obtain required project approvals by reviewing stakeholder comments and concurrences in documentation, such as humanitarian assistance project approval forms and IT funding checklists.

See Appendix B for the detailed list of all USAFRICOM CARES Act projects from March 27, 2020, through June 30, 2021.

Internal Control Assessment and Compliance

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed control activities and monitoring components related to USAFRICOM's execution of CARES Act funds. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Use of Computer-Processed Data

We used computer-processed data from GFEBS, the DAI system, and the Overseas Humanitarian Assistance Shared Information System to perform this audit. Specifically, USAFRICOM officials provided Excel spreadsheets containing data related to IT and humanitarian assistance projects funded through the CARES Act from March 27, 2020, through June 30, 2021. USAFRICOM officials stated that IT project data was compiled from GFEBS, and humanitarian assistance project data was compiled from the DAI system. We used the data to identify all projects USAFRICOM executed with CARES Act funds. We tested the reliability of the data by:

- analyzing source documentation that authorized the use of CARES Act funds for each IT and humanitarian assistance project;
- comparing GFEBS and DAI data with information and documentation provided by the OASA(FM&C) and the DSCA; and
- interviewing USAFRICOM officials to discuss project-specific information.

Based on our analysis of the supporting documentation and corroborating evidence, we determined that computer-processed data from GFEBS and the DAI system were sufficiently reliable for the purpose of this report.

In addition, we downloaded and used computer-processed data from the Overseas Humanitarian Assistance Shared Information System in the form of PDFs, Word documents, Excel spreadsheets, and digital images. We used the data to verify whether the scope of the project related to preparing for, preventing, and responding to the COVID-19 pandemic in accordance with the CARES Act. To test the reliability of the data, we interviewed USAFRICOM and DSCA officials to validate the details of the humanitarian assistance projects. We also corroborated the data against information found in reprogramming actions and project approval forms. Therefore, we determined that computer-processed data from the Overseas Humanitarian Assistance Shared Information System were sufficiently reliable for the purpose of this report.

Use of Technical Assistance

We received assistance from the Quantitative Methods Division, which confirmed that all USAFRICOM CARES Act projects should be reviewed due to the small number of total projects.

Prior Coverage

During the last 5 years, the DoD Office of Inspector General (DoD OIG) issued one report related to the use of CARES Act funds. Unrestricted DoD OIG reports can be accessed at <https://www.dodig.mil/reports.html/>.

DoD OIG

Report No. DODIG-2022-054, “Management Advisory Regarding Results from Research for Future Audits and Evaluations Related to the Effects of the 2019 Novel Coronavirus on DoD Operations,” January 19, 2022

The DoD OIG identified multiple areas of concern with tracking and reporting the \$10.6 billion the DoD received through the CARES Act. Specifically, the DoD OIG determined that the DoD is not providing detailed award data to USASpending.gov on the CARES Act funds. In addition, the DoD did not track the CARES Act fund transactions using the Disaster Emergency Fund Code as required by the Office of Management and Budget. Lastly, Defense Health Agency officials did not accurately report \$1.1 billion in CARES Act funding data used by the Defense Health Program.

Appendix B

USAFRICOM CARES Act-Funded Projects

No.	Description of Procurement	Date Project Was First Recorded in GFEBS or the DAI System	Expense Category	Amount (In Millions) ¹
1	Virtual Desktop Infrastructure Design	6/24/2020	IT Equipment/Support	\$0.34
2	Virtual Desktop Infrastructure Installation	2/5/2021	IT Equipment/Support	4.60
3	Level 1 mobile field hospitals to support the COVID-19 response in Tunisia	11/16/2020	HA ²	2.96
4	Prefabricated isolation clinics to support the COVID-19 response in Botswana	1/28/2021	HA	1.77
5	Level 1 mobile field hospital and equipment to support the COVID-19 response in South Africa	10/20/2020	HA	1.60
6	Level 1 mobile field hospital and equipment to support the COVID-19 response in Angola	10/20/2020	HA	1.60
7	Level 1 mobile field hospital and equipment to support the COVID-19 response in Nigeria	10/20/2020	HA	1.60
8	Level 1 mobile field hospital and equipment to support the COVID-19 response in Niger	10/20/2020	HA	1.60
9	Level 1 mobile field hospital and equipment to support the COVID-19 response in Kenya	10/20/2020	HA	1.60
10	Level 1 mobile field hospital to support the COVID-19 response in Djibouti	11/16/2020	HA	1.53
11	Level 1 mobile field hospital to support the COVID-19 response in Algeria	11/18/2020	HA	1.53

Table. USAFRICOM CARES Act-Funded Projects (cont'd)

No.	Description of Procurement	Date Project Was First Recorded in GFEBs or the DAI System	Expense Category	Amount (In Millions) ¹
12	Level 1 mobile field hospital to support the COVID-19 response in Ghana	11/16/2020	HA ²	1.53
13	Level 1 mobile field hospital to support the COVID-19 response in Morocco	11/16/2020	HA	1.48
14	Level 1 mobile field hospital to support the COVID-19 response in Djibouti	10/20/2020	HA	1.36
15	Level 1 mobile field hospital equipment to support the COVID-19 response in Burkina Faso	12/28/2020	HA	0.23
16	Personal protective equipment (PPE) and supplies for students and teachers to support the COVID-19 response in Ethiopia	11/9/2020	HA	0.08
17	PPE for medical frontline workers to support the COVID-19 response in Rwanda	12/4/2020	HA	0.08
18	PPE for medical frontline workers to support the COVID-19 response in Rwanda	12/4/2020	HA	0.08
19	PPE for medical frontline workers to support the COVID-19 response in Mauritania	12/29/2020	HA	0.08
20	PPE and other needed materials for students and school faculty to support the COVID-19 response in Mozambique	12/29/2020	HA	0.07
21	School shelters to support natural disaster response efforts in Malawi	2/18/2021	HA	0.07

Table. USAFRICOM CARES Act-Funded Projects (cont'd)

No.	Description of Procurement	Date Project Was First Recorded in GFEBS or the DAI System	Expense Category	Amount (In Millions) ¹
22	PPE and other needed materials for students and school faculty to support the COVID-19 response in Mozambique	12/28/2020	HA ²	0.07
23	PPE and other needed materials for students and school faculty to support the COVID-19 response in Mozambique	12/28/2020	HA	0.07
24	PPE and other needed materials for students and school faculty to support the COVID-19 response in Mozambique	12/28/2020	HA	0.07
25	Oxygen concentrators for the treatment of patients to support the COVID-19 response in Eswantini	1/27/2021	HA	0.06
26	PPE for a high-risk community to support the COVID-19 response in Kenya	11/9/2020	HA	0.04
27	PPE for a high-risk community to support the COVID-19 response in Kenya	11/9/2020	HA	0.04
28	PPE and lab equipment to support the COVID-19 response in Cameroon	12/4/2020	HA	0.02
29	PPE and lab equipment to support the COVID-19 response in Equatorial Guinea	12/4/2020	HA	0.02
Total				\$26.15³

¹ The reported dollar amounts represent the net obligations or commitments that USAFRICOM reported in the DAI system and GFEBS as of June 30, 2021.

² Humanitarian Assistance.

³ The total amount of CARES Act funds USAFRICOM executed (\$26.15 million) does not equal the sum of the amounts listed in the table (\$26.18 million) due to rounding.

Source: The DoD OIG, USAFRICOM, GFEBS, and the DAI system.

Acronyms and Abbreviations

CARES Act	Coronavirus Aid, Relief, and Economic Security Act
COVID-19	Coronavirus Disease–2019
DAI	Defense Agencies Initiative
DSCA	Defense Security Cooperation Agency
GFEBs	General Fund Enterprise Business System
IT	Information Technology
MIPR	Military Interdepartmental Purchase Request
OASA(FM&C)	Office of the Assistant Secretary of the Army (Financial Management and Comptroller)
OHDACA	Overseas Humanitarian, Disaster, and Civic Aid
USAFRICOM	U.S. Africa Command
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD



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