

# GAO Highlights

Highlights of [GAO-17-35](#), a report to congressional committees

## Why GAO Did This Study

In March 2014, the World Health Organization reported an Ebola outbreak in West Africa and, as of June 2016, reported that the outbreak had resulted in more than 11,000 deaths in Guinea, Liberia, and Sierra Leone. USAID and State initially funded Ebola activities using funds already appropriated. In December 2014, Congress appropriated approximately \$2.5 billion to USAID and State, in part, for international efforts to prevent, prepare for, and respond to an Ebola outbreak and mandated that the agencies report periodically on their use of the funds. Congress also allowed the agencies to reimburse accounts for obligations incurred for Ebola activities prior to the fiscal year 2015 appropriation.

The Act also included a provision for GAO to conduct oversight of USAID and State activities to prevent, prepare for, and respond to the Ebola outbreak. This report examines (1) USAID's and State's obligations and disbursements for Ebola activities and (2) the extent to which USAID made reimbursements in accordance with the fiscal year 2015 appropriations act. GAO analyzed USAID and State funding, reviewed documents on Ebola activities, and interviewed agency officials.

## What GAO Recommends

GAO is making four recommendations, including that USAID should reverse reimbursements not made in accordance with the Act and develop written policies and procedures for its reimbursement process. USAID concurred with GAO's recommendations.

View [GAO-17-35](#). For more information, contact David B. Gootnick at (202) 512-3149 or [gootnickd@gao](mailto:gootnickd@gao).

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## EMERGENCY FUNDING FOR EBOLA RESPONSE

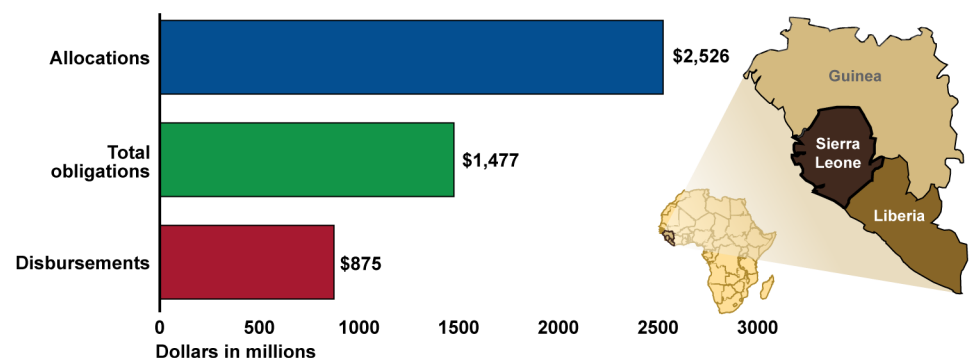
### Some USAID Reimbursements Did Not Comply with Legislative Requirements and Need to Be Reversed

## What GAO Found

As of July 1, 2016, the U.S. Agency for International Development (USAID) and the Department of State (State) had obligated 58 percent and disbursed more than one-third of the \$2.5 billion appropriated for Ebola activities. In the early stages of the U.S. response in West Africa, USAID obligated \$883 million to control the outbreak, and State obligated \$34 million for medical evacuations, among other activities. Subsequently, the United States shifted focus to mitigating second-order impacts, such as the deterioration of health services and food insecurity, and strengthening global health security. Accordingly, USAID obligated \$251 million to restore health services, among other activities, and \$183 million for activities such as strengthening disease surveillance, while State obligated \$5 million for biosecurity activities.

Of 271 reimbursements that USAID made for obligations incurred prior to the enactment of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015 (the Act), USAID made 21 reimbursements, totaling over \$60 million, that were not in accordance with the Act. These 21 reimbursements represent roughly 15 percent of the \$401 million that USAID obligated for reimbursements, of the almost \$1.5 billion that had been obligated as of July 1, 2016 (see fig.). For these 21 reimbursements, USAID did not reimburse the same appropriation accounts as the accounts from which it originally obligated the funds, and therefore it did not have legal authority to make these reimbursements. In addition, four reimbursements were for obligations that USAID did not document were for Ebola activities. In reviewing the reimbursements, GAO found that USAID does not have written policies or procedures for staff to follow in making and documenting reimbursements. As a result, USAID does not have a process that could provide reasonable assurance that it complies with reimbursement provisions of applicable appropriations laws, such as the reimbursement provisions in the Act.

Total Allocations, Obligations, and Disbursements from the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2015, as of July 1, 2016



Sources: GAO analysis of U.S. Agency for International Development and Department of State data; Map Resources (map). | GAO-17-35