Report in Brief

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OFFICE OF INSPECTOR GENERAL



Why OIG Did This Review

The President's Emergency Plan for AIDS Relief (PEPFAR) was authorized to receive \$48 billion in funding for the 5-year period beginning October 1, 2008, to assist foreign countries in combating HIV/AIDS, tuberculosis, and malaria. Additional funds were authorized to be appropriated through 2018.

The act that implemented PEPFAR requires HHS, OIG, among others, to provide oversight of PEPFAR. To meet this requirement, we have conducted a series of audits of organizations receiving PEPFAR funds from HHS, Centers for Disease Control and Prevention (CDC).

Our objective was to determine whether the Ariel Foundation Against Pediatric AIDS (Ariel) managed and expended PEPFAR funds in accordance with the award requirements.

How OIG Did This Review

Our audit covered the budget periods from September 30, 2011, through September 29, 2015. These budget periods were for years 1 through 4 of a 5-year cooperative agreement. During the budget periods under review, CDC awarded Ariel \$35.8 million, of which Ariel expended \$29.6 million. From these PEPFAR fund expenditures, we selected a judgmental sample of 60 transactions totaling \$2.7 million. Our sample included transactions for travel expenses, vehicle purchases, salaries, and consultation fees.

Ariel Foundation Against Pediatric AIDS Managed and Expended the President's Emergency Plan for AIDS Relief Funds in Accordance With Award Requirements

What OIG Found

Ariel managed PEPFAR funds in accordance with award requirements.

What OIG Recommends

This report contains no recommendations.