

# GAO Highlights

Highlights of [GAO-16-629](#), a report to congressional requesters

## Why GAO Did This Study

The conflict in Syria has created a complex humanitarian challenge, with an estimated 13.5 million people inside Syria in need of assistance. In response, the United States has provided more than \$5 billion since 2011 in humanitarian assistance, with about half supporting those inside Syria. Without an embassy in Syria, State and USAID oversee assistance remotely from neighboring countries.

In this report GAO examines humanitarian assistance provided by State, USAID, and their implementing partners to people inside Syria, including (1) factors affecting delivery of such assistance; (2) the extent to which State, USAID, and their partners have assessed risks to the programs; and (3) implementation of controls to mitigate identified risks and ensure appropriate financial oversight of humanitarian assistance. GAO selected a nongeneralizable sample of 12 funding instruments involving 9 implementing partners and analyzed the partners' risk assessments and control activities, interviewed relevant officials, and conducted fieldwork in Jordan, where several implementing partners are based.

## What GAO Recommends

To provide more complete information to assist oversight activities, State and USAID should require their implementing partners to conduct fraud risk assessments. In addition, USAID should ensure its field monitors are trained to identify potential fraud risks and collect information on them. State and USAID concurred with GAO's recommendations.

View [GAO-16-629](#). For more information, contact Thomas Melito at (202) 512-9601 or [melitot@gao.gov](mailto:melitot@gao.gov).

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## SYRIA HUMANITARIAN ASSISTANCE

### Some Risks of Providing Aid inside Syria Assessed, but U.S. Agencies Could Improve Fraud Oversight

## What GAO Found

Delivery of U.S. humanitarian assistance to people inside Syria is complicated by three factors including a dangerous operating environment, access constraints, and remote management of programs. Active conflict creates a dangerous environment characterized by attacks on aid facilities and workers, and humanitarian organizations face difficulties accessing those in need. Additionally, U.S. agency officials must manage programs in Syria remotely, increasing risks to the program, including opportunities for fraud. Despite these challenges, according to the U.S. Agency for International Development (USAID), U.S. humanitarian assistance has reached 4 million people inside Syria per month.

### Examples of destruction to health facilities after aerial attacks



Source: U.S. Agency for International Development Office of U.S. Foreign Disaster Assistance (OFDA) partner. | GAO-16-629

The Department of State (State), USAID, and their implementing partners have assessed some types of risk to their programs inside Syria, but most partners have not assessed the risk of fraud. Of the 9 implementing partners in GAO's sample of funding instruments, most assessed risks related to safety and security, but only 4 of 9 assessed fraud risks. Such an assessment is important as USAID's Office of Inspector General (OIG) has uncovered multiple instances of fraud affecting U.S. programs delivering humanitarian assistance to Syria. In May 2016, USAID OIG reported that 1 of its active fraud investigations resulted in the suspension of 14 entities and individuals. Given the challenging environment in Syria, fraud risk assessments could help U.S. agencies better identify and address risks to help ensure aid reaches those in need.

Partners have implemented controls to mitigate certain risks, but U.S. agencies could improve financial oversight. For example, almost all partners in our sample have controls to mitigate safety risks and some use technology to monitor the transport of goods. Additionally, U.S. agencies have taken steps to oversee activities in Syria, such as quarterly meetings with partners and spot checks of partner warehouses. Further, in October 2015, USAID hired a third party monitor to improve oversight of its activities and help verify progress of its programs. However, the monitors' training curriculum lacks modules on identifying fraud risks. Without such training, monitors may overlook potential fraud risks and miss opportunities to collect data that could help USAID improve its financial oversight.