



Testimony

Before the Committee on Government Reform, House of Representatives

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HURRICANE KATRINA

Policies and Procedures Are Needed to Ensure Appropriate Use of and Accountability for International Assistance

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Highlights of [GAO-06-600T](#), a testimony before the Committee on Government Reform, House of Representatives

## Why GAO Did This Study

In response to Hurricane Katrina, countries and organizations donated to the United States government cash and in-kind donations, including foreign military assistance. The National Response Plan establishes that the Department of State (DOS) is the coordinator of all offers of international assistance. The Federal Emergency Management Agency (FEMA) within the Department of Homeland Security (DHS) is responsible for accepting the assistance and coordinating its distribution. GAO's testimony covers (1) the amount and use of internationally donated cash and (2) the extent to which federal agencies with responsibilities for international in-kind assistance offered to the United States had policies and procedures to ensure the appropriate accountability for the acceptance and distribution of that assistance.

## What GAO Recommends

In its related report, ([GAO-06-460](#)) GAO made six recommendations designed to improve the policies, procedures, planning, and oversight of international cash and in-kind donations to the U.S. government in response to disasters. In comments on the draft report, DOD and DHS generally agreed with GAO's recommendations and cited actions being taken to further refine processes and procedures for managing international disaster donations to the United States.

[www.gao.gov/cgi-bin/getrpt?GAO-06-600T](http://www.gao.gov/cgi-bin/getrpt?GAO-06-600T).

To view the full product, including the scope and methodology, click on the link above. For more information, contact Davi M. D'Agostino, (202) 512-5431, or McCoy Williams, (202) 512-9095.

# HURRICANE KATRINA

## Policies and Procedures Are Needed to Ensure Appropriate Use of and Accountability for International Assistance

### What GAO Found

Because the U.S. government had not received such substantial amounts of international disaster assistance before, ad hoc procedures were developed to accept, receive and distribute the cash and in-kind assistance. Understandably, not all procedures would be in place at the outset to provide a higher level of accountability. The Administration recognized the need for improvement in its recent report on lessons learned from Hurricane Katrina.

GAO was able to track the cash donations received to designated U.S. Treasury accounts or disbursed. In the absence of policies, procedures, and plans, DOS developed an ad hoc process to manage \$126 million in foreign cash donations to the U.S. government for Hurricane Katrina relief efforts. As cash donations arrived, a National Security Council (NSC)-led interagency working group was convened to make policy decisions about the use of the funds. FEMA officials told GAO they had identified and presented to the working group a number of items that the donated funds could be spent on. The NSC-led interagency working group determined that use of those donated funds, once accepted by FEMA under the Stafford Act, would be more limited than the wider range of possible uses available if the funds were held and then accepted under the gift authorities of other agencies. In October 2005, \$66 million of the donated funds were spent on a FEMA case management grant, and as of March 16, 2006, \$60 million remained undistributed in the DOS-designated account at the Treasury that did not pay interest. Treasury may pay interest on funds accepted by FEMA under the Stafford Act. According to DOS, an additional \$400 million in international cash donations could arrive. It is important that cash management policies and spending plan options are considered and in place to deal with the forthcoming donations so that the purchasing power of the donated cash is maintained for relief and reconstruction.

FEMA and other agencies did not have policies and procedures in place to ensure the proper acceptance and distribution of in-kind assistance donated by foreign countries and militaries. In-kind donations included food and clothing. FEMA and other agencies established ad hoc procedures. However, in the distribution of the assistance to FEMA sites, GAO found that no agency tracked and confirmed that the assistance arrived at their destinations. Also, lack of procedures, inadequate information up front about the donations, and insufficient coordination resulted in the U.S. government agreeing to receive food and medical items that were unsuitable for use in the United States and storage costs of about \$80,000. The procedures also allowed confusion about which agency was to accept and provide oversight of foreign military donations. DOD's lack of internal guidance regarding the DOS coordinating process resulted in some foreign military donations that arrived without DOS, FEMA, or DOD oversight.

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Mr. Chairman and Members of the Committee:

We are pleased to be here today to discuss the results of GAO's work concerning the accountability for international assistance for Hurricane Katrina, which is based on the report that we issued today.<sup>1</sup> Hurricane Katrina brought death, devastation, and destruction to the Gulf Coast states causing billions of dollars in damage and dislocating thousands of residents. In response to the disaster, many foreign countries and organizations offered cash and in-kind assistance, including foreign military donations, to the United States.<sup>2</sup>

In addition to relevant statutes, Executive Orders, and directives, the National Response Plan (NRP) is the framework for managing domestic events. According to the NRP, the Department of State (DOS) is the coordinator for all offers of international assistance.<sup>3</sup> For Hurricane Katrina, DOS established a task force to coordinate the offers of foreign assistance and to provide the Federal Emergency Management Agency (FEMA) information regarding the offers.<sup>4</sup> FEMA used the Stafford Act<sup>5</sup> to accept some of the assistance, and after acceptance, it was then responsible for coordinating the distribution of the assistance and ensuring it was distributed as intended. To accomplish these tasks, FEMA requested support from the Office of Foreign Disaster Assistance (OFDA), an organization within the U.S. Agency for International Development (USAID), to manage all logistics/operations support to coordinate the international in-kind assistance for FEMA. DOD was involved in the

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<sup>1</sup>GAO, *Hurricane Katrina: Comprehensive Policies and Procedures Are Needed to Ensure Appropriate Use of and Accountability for International Assistance*, [GAO-06-460](#) (Washington, D.C.: Apr. 6, 2006).

<sup>2</sup> In-kind donations are noncash items such as food, clothing, blankets, and tents that were donated by foreign countries to the U.S. government. Foreign military donations came directly from foreign militaries to the United States and included such items as the use of amphibious ships, divers, and pumps.

<sup>3</sup> Also, pursuant to Homeland Security Presidential Directive 5, the Secretary of Homeland Security is the principal federal official for domestic incident management, and the Secretary of State is charged with the responsibility to coordinate international activities related to the prevention, preparation, response, and recovery from a domestic incident within the United States.

<sup>4</sup> The U.S. government did not accept all offers of assistance. For example, the United States did not accept one offer of cash from a country due to ongoing U.S. sanctions against the country.

<sup>5</sup> Robert T. Stafford Disaster Relief and Emergency Act, 42 U.S.C. § 5201 (b).

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receipt of disaster relief donations from foreign militaries. In addition to the agencies mentioned above, the National Security Council (NSC) also had a role to play in the federal response to the hurricane. The NRP section on principal organizational elements states that issues that require policy adjudication or that fall outside the Secretary of Homeland Security's areas of authority are elevated for resolution through the Homeland Security Council<sup>6</sup> and the National Security Council system.

The NRP also includes financial management guidance that states that federal agencies are to use proper federal financial principles, policies, regulations, and management controls to ensure proper accountability of funds. To safeguard assets, agencies can use the Comptroller General's *Standards for Internal Controls in the Federal Government*.<sup>7</sup> These standards provide federal agencies with the framework necessary to establish internal controls and thus safeguard and monitor assets and inventory to prevent waste, loss, or unauthorized use.

Our testimony today is focused on (1) the amount of cash that foreign countries donated, and the extent to which cash had been used to assist in the relief efforts; and (2) the extent to which those federal agencies with responsibilities regarding the international assistance had policies and procedures in place to ensure the appropriate accountability for the acceptance and distribution of in-kind donations, including foreign military donations.

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## Summary

Given that the U.S. government had never before received such substantial amounts of international disaster assistance, ad hoc procedures were developed to manage the acceptance and distribution of the cash and in-kind assistance. It is understandable that not all procedures would be in place at the outset to guide the acceptance and distribution of the assistance and provide a higher level of accountability.

In the absence of guidance for international cash donations for a domestic disaster, DOS developed an ad hoc process to manage cash donations

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<sup>6</sup> The Homeland Security Council ensures the coordination of all homeland security-related activities among executive departments and agencies and promotes the effective development and implementation of all homeland security policies.

<sup>7</sup> GAO, *Standards for Internal Controls in the Federal Government*, GAO/AIMD 00-21.3.1 (Washington, D.C.: November 1999).

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from 36 countries that totaled \$126 million. DOS recorded the funds in a designated account at the U.S. Treasury, and we were able to account for the deposits and disbursements of the cash. As cash donations arrived, an NSC-led interagency working group was established to make policy decisions about the use of the funds. FEMA officials told us that they had identified an account that could be credited with interest to receive the international cash donations and presented to the working group a number of items that the donated funds could be spent on. The NSC-led interagency working group determined that the use of the donated funds, if accepted under the Stafford Act, would be more limited than if the funds were held until accepted under the gift authorities of other agencies. In October 2005, FEMA accepted \$66 million of donated funds under the Stafford Act and spent the funds on a case management grant to provide case workers to assist 100,000 households affected by Hurricane Katrina. As of March 16, 2006, \$60 million had not been distributed and remained in an account at Treasury that did not pay interest.<sup>8</sup> Treasury may pay interest on funds accepted by FEMA under the Stafford Act. Since Treasury did not have the authority to pay interest on the funds in the DOS account, the purchasing power of those funds held in the DOS account have decreased due to inflation. Further since an additional \$400 million or more in potential donations could materialize, it is important that cash management policies and plans be implemented to address the forthcoming funds to maintain the purchasing power of the donated funds.

At the time of the Hurricane Katrina disaster, FEMA, USAID/OFDA, and DOD lacked sufficient policies and procedures to adequately ensure appropriate accountability for the acceptance and distribution of in-kind donations—including foreign military donations. Lacking this guidance, these agencies established ad hoc policies and procedures to account for the acceptance and distribution of assistance; however, the ad hoc policies and procedures did not include internal controls for the appropriate federal agencies to maintain adequate oversight of the assistance that would assure the assistance was received at designated distribution points. For example, FEMA and USAID/OFDA were unable to provide us evidence that they had determined or confirmed that international in-kind assistance arrived at FEMA distribution points. Also, the lack of guidance, inadequate information up-front about the nature and content of foreign

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<sup>8</sup> On March 16, 2006, DOS and the Department of Education (ED) signed a Memorandum of Agreement that states that \$60 million will be transferred to ED for use in school reconstruction projects and other projects in the Hurricane Katrina-affected areas. We did not review the details of this agreement.

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offers of in-kind assistance, and insufficient advance coordination before agreeing to receive items, resulted in food and medical items, such as Meals Ready to Eat (MREs) and medical supplies that arrived and did not meet USDA or FDA standards and thus could not be distributed in the United States. This resulted in storage costs of about \$80,000. For receiving foreign military donations for disaster relief, DOS established a process to coordinate with FEMA and DOD, but the procedures allowed for confusion about which agency was to accept these items. FEMA and DOD each assumed the other agency had accepted these donations under their respective gift authorities, but it is not clear either agency did so. As a result, even for the foreign military donations that were vetted through the DOS process, it is unclear whether any agency properly accepted or maintained oversight of these donations and knew how they were eventually used. In addition, DOD's lack of internal guidance regarding the DOS task force coordinating process resulted in some foreign military donations that arrived without DOS, FEMA, or DOD knowledge or oversight.

Officials from DOS, FEMA, and DOD acknowledged the need for delineated policies and procedures to manage international assistance in the event that the United States receives international assistance in the future. As called for by *The Federal Response To Hurricane Katrina: Lessons Learned*,<sup>9</sup> officials from DOS, FEMA, and DOD told us that by June 1, 2006, they will provide policies and procedures for managing international assistance to the Homeland Security Council. We made six recommendations that focus on specific areas for agencies with a role in international assistance to develop in the National Response Plan or other appropriate plan. Our recommendations complement the administration's recommendations, but are more specific in some areas, such as the management of cash donations. For example, we recommended that alternative cash management options be considered, including the placement of cash donations in an account that would pay interest while decisions are made regarding the use of the donations. We also recommended that oversight of in-kind donations be maintained by tracking the donations from the time of receipt to disbursement, to provide reasonable assurance that assistance is delivered as intended. In addition, we recommended that plans be established for the acceptance of donated items that include coordination with regulatory agencies, such as

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<sup>9</sup>The White House, *The Federal Response To Hurricane Katrina: Lessons Learned* (Washington, D.C.: Feb. 23, 2006).

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USDA and FDA, in advance to prevent items that cannot be distributed from coming into the United States. We also recommended that DOD develop and issue internal guidance to commanders to ensure that all foreign military donations for disaster relief are coordinated through DOS to ensure appropriate acceptance, coordination, and oversight of the donations. In commenting on our draft report, DOD and DHS generally agreed with our recommendations.

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## Cash Donation Management Policies, Procedures, and Plans Were Not in Place

In the absence of international cash donation management policies, procedures, and plans, DOS developed an ad hoc process to manage the cash donations flowing to the U.S. government from other countries for Hurricane Katrina relief efforts. By September 21, about \$115 million had been received and as of December 31, 2005, DOS reported that \$126 million had been donated by 36 countries. Our review noted that DOS's ad hoc procedures did ensure the proper recording of international cash donations and we were able to reconcile the funds received with those held in the designated DOS account at Treasury. Also, an NSC-led interagency working group was established to determine uses for the international cash donations for domestic disaster relief. In October 2005, \$66 million of the \$126 million donated had been accepted by FEMA under the Stafford Act and used for a Hurricane Katrina relief grant. As of March 16, 2006, the other \$60 million from international donations remained undistributed. Once accepted by FEMA under the Stafford Act, funds would be limited to use on activities in furtherance of the act. We were told that the NSC-led interagency working group did not transfer the funds to FEMA because it wanted to retain the flexibility to spend the donated funds on a wider range of assistance than is permitted under the Stafford Act. During this period and while deliberations were ongoing, the funds were kept in an account that did not pay interest, thereby diminishing the purchasing power of the donated funds and losing an opportunity to maximize the resources available for relief. Under the Stafford Act, FEMA could have held the funds in an account that can pay interest, but Treasury lacks the statutory authority to credit DOS-held funds with interest. A number of options could be considered to address this situation if there are dual goals of flexibility and maintaining purchasing power.

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## Key Events Involving the Use of International Cash Donations

Table 1 below shows the dates of key events in the receipt and distribution of the international cash donations according to documentation received and interviews with DOS and FEMA officials.

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**Table 1: International Cash Donations Received and Used—Key Dates**

<b>Date</b>	<b>Event</b>
August 29, 2005	Hurricane Katrina hit Gulf Coast region
September 2, 2005	DOS Hurricane Katrina Task Force established
September 3, 2005	DOS provided deposit instructions to diplomatic and consular posts for foreign cash donations
September 6, 2005	FEMA identified account that can earn interest
September 21, 2005	About \$115 million in foreign donations received
September 23, 2005	FEMA presented items the funds could be spent on
October 20, 2005	DOS transferred \$66 million to FEMA
October 28, 2005	FEMA awarded case management services grant to United Methodist Committee on Relief
February 28, 2006	\$60 million in remaining donations undistributed
March 16, 2006	Memorandum of Agreement signed between DOS and Department of Education to spend remaining \$60 million

Source: GAO analysis.

In early September 2005, FEMA officials identified an account at the U.S. Treasury for recording international cash donations and a number of potential uses for the donations that would help meet relief needs of the disaster. By September 21, 2005, about \$115 million in foreign cash donations had been received. In a paper submitted to the NSC-led interagency working group, dated September 22, 2005, DOS recognized that every effort should be made to disburse the funds to provide swift and meaningful relief to Hurricane Katrina victims without compromising needed internal controls to ensure proper management and effective use of the cash donations and transparency. FEMA officials told us that on September 23, 2005, they had identified and proposed to the NSC-led interagency working group that the international cash donations could be spent on the following items for individuals and families affected by Hurricane Katrina: social services assistance, medical transportation, adapting homes for medical and handicap needs, job training and education, living expenses, building materials, furniture, and transportation. At NSC's request, on October 7, 2005 FEMA presented more detailed proposals for using the foreign donations. On October 20, 2005, with the NSC-led interagency working group consensus, DOS transferred to FEMA \$66 million of the international donations to finance case management services to help up to 100,000 households affected by Hurricane Katrina define what their needs are and to obtain available assistance.



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As of February 2006, the remaining \$60 million had not been released, pending the NSC-led interagency working group determination about the acceptance and use of the remaining funds. DOS and FEMA officials told us that for the remaining \$60 million in donated funds, the NSC-led interagency working group had considered a series of proposals received from a number of both public and private entities. At the time of our review, we were told that the NSC-led interagency working group decided that the vital needs of schools in the Gulf Coast area would be an appropriate place to apply the donations, and that they were working with the Department of Education to finalize arrangements to provide funding to meet those needs. FEMA officials told us that under the Stafford Act, they could use donated funds for projects such as rebuilding schools, but projects for new schools buildings are not consistent with Stafford Act purposes unless replacing a damaged one. Also, according to DHS officials, the Act would have required that receiving entities match FEMA funds for these purposes. However, because of the devastation, the entities would have difficulty matching FEMA funds, which in essence limited FEMA from doing these types of projects. According to DHS, FEMA considered whether it would be useful for donated funds to contribute to the non-federal share for applicants having trouble meeting the non-federal share, but would need legislative authority to use it to match federal funds. We contacted NSC to further discuss these matters; however NSC did not respond to our requests for a meeting. On March 16, 2006, DOS and the Department of Education signed a Memorandum of Agreement regarding the use of \$60 million of the international cash donations.

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**Inadequate Cash Management Policies and Planning Reduced Purchasing Power of Some International Cash Donations for Disaster Relief**

Advance planning is very important given the outstanding pledges of \$400 million or more that DOS officials indicated may still be received. While acknowledging that the U.S. government has never previously had occasion to accept such large amounts of international donations for disaster relief, going forward, advance planning is a useful tool to identify potential programs and projects prior to the occurrence of an event of such magnitude. In the case of Hurricane Katrina, while the NSC-led interagency working group reviewed various proposals on the use of the remaining \$60 million, DOS held the funds in an account at the U.S. Treasury that did not earn interest. Treasury lacks the statutory authority to credit those DOS-held funds with interest. For the time the funds were not used, their purchasing power diminished due to inflation. If these funds had been placed in an account that could have been credited with interest to offset the erosion of purchasing power, the amount of funds available for relief and recovery efforts would have increased while

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decision makers determined how to use them. The U.S. government would be responsible for paying the interest if these funds were held in an account at the Treasury that can pay interest. Although the Stafford Act does not apply to the donated funds maintained in the DOS account at Treasury, the Stafford Act does provide that excess funds accepted under the Act may be placed in Treasury securities, and the related interest paid on such investments would be credited to the account. Had the foreign monetary donations been placed in Treasury securities, we estimate that by February 23, 2006, the remaining funds for relief efforts would have increased by nearly \$1 million.<sup>10</sup>

The Administration's report, *The Federal Response To Hurricane Katrina: Lessons Learned*, released on February 23, 2006, recognized that there was no pre-established plan for handling international donations and that implementation of the procedures developed was a slow and often frustrating process. The report includes recommendations that DOS should establish before June 1, 2006, an interagency process to determine appropriate uses of international cash donations, and ensure timely use of these funds in a transparent and accountable manner, among others. DOS officials recognized that the ad hoc process needed to be formalized and planned to develop such procedures by June 1, 2006. When developing policies and procedures, it is important that consideration also be given to strategies that can help maintain the purchasing power of the international donations. If the goal is to maintain both purchasing power and flexibility, then among the options to consider are seeking statutory authority for DOS to record funds in a Treasury account that can pay interest similar to donations accepted under the Stafford Act pending decisions on how the funds would be used, or to allow DOS to deposit the funds in an existing Treasury account of another agency that can pay interest pending decisions on how the funds would be used.

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<sup>10</sup>Interest was computed based on an estimated average annual yield of 5 percent for Treasury Government Account Series from October 21, 2005, to February 23, 2006.

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## Lack of Guidance Regarding the Accountability for International In-Kind Assistance

In the absence of guidance, we found a lack of accountability in the management of the in-kind assistance. Specifically, FEMA did not have a process in place that confirmed that the in-kind assistance sent to distribution sites was received. The lack of guidance, inadequate information about the nature and content of foreign offers of in-kind assistance, and insufficient advance coordination also resulted in the arrival of food and medical assistance that could not be used in the United States. Also, the ad hoc procedures created to manage foreign military donations allowed for confusion about which agency—FEMA or DOD—should accept and be responsible for oversight of such donations.

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## Lack of Policies and Procedures to Confirm Receipt of Goods at Distribution Points

Because of the lack of guidance to track assistance, USAID/OFDA created a database to track the assistance as it arrived. We found that USAID/OFDA reasonably accounted for the assistance given the lack of information on the manifests and the amount of assistance that was arriving within a short time. However, on September 14, 2005, FEMA did request USAID/OFDA to track the assistance from receipt to final disposition. However, the system USAID/OFDA created did not include confirming that the assistance was received at the FEMA distribution sites. In part, USAID/OFDA did not set up these procedures on its own in this situation, because its mission is to deliver assistance in foreign countries and it had never distributed assistance within the United States. FEMA officials told us that they assumed USAID/OFDA had these controls in place. FEMA and USAID/OFDA officials could not provide us with evidence that confirmed that the assistance sent to distribution sites was received. Without these controls in place to ensure accountability for the assistance, FEMA does not know if all or part of these donations were received at FEMA distribution sites. Internal controls, such as a system to track that shipments are received at intended destinations, provides an agency with oversight, and for FEMA in this case, they help ensure that international donations are received at FEMA destination sites.

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## Inadequate Guidance, Information, and Coordination Resulted in the Arrival of Food and Medical Items That Could Not Be Used

We noted that the guidance the agencies created did not include policies and procedures to help ensure that food and medical supplies that the U.S. government agreed to receive and came into the United States met U.S. standards. The lack of guidance, inadequate information up-front about the nature and content of foreign offers of in-kind assistance, and insufficient advance coordination with regulatory agencies before agreeing to receive them, resulted in food and medical items, such as MREs and medical supplies, that came into the United States even though they did not meet USDA or FDA standards and thus could not be distributed in the

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United States. We noted that FEMA's list of items that could be used for disaster relief that was provided to DOS was very general and did not provide any exceptions, for example, about contents of MREs. DHS commented on our report that FEMA repeatedly requested from DOS additional information about the foreign items being offered and DOS did not respond. Both instances represent lost opportunities to have prevented the arrival of items that could not be distributed in the United States. The food items included MREs from five countries. Because of the magnitude of the disaster, some normal operating procedures governing the import of goods were waived. According to USDA and FDA officials, under normal procedures, entry documents containing specific information, which are filed with U.S. Customs and Border Protection, are transmitted to USDA and FDA for those agencies' use in determining if the commodities are appropriately admissible into the United States. Without consultation or prior notification to USDA or FDA, the Commissioner of U.S. Customs and Border Protection authorized suspension of some normal operating procedures for the import of regulated items like food and medical supplies. Consequently, USDA and FDA had no involvement in the decision making or process of agreeing to receive regulated product donations, including MREs and medical supplies, and no opportunity to ensure that they would all be acceptable for distribution before the donated goods arrived. Both USDA and FDA, based on regulations intended to protect public health, prevented distribution of some international donations, which resulted in the assistance being stored at a cost of about \$80,000.

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### **Policies and Procedures Were Lacking in the Oversight of Foreign Military Donations**

In the absence of policies and procedures, DOS, FEMA, and DOD created ad hoc policies and procedures to manage the receipt and distribution of foreign military goods and services. However, this guidance left open which agency—FEMA or DOD—was to formally accept the foreign military assistance and therefore each agency apparently assumed the other had done so under their respective gift authorities. As a result, it is unclear whether FEMA or DOD accepted or maintained oversight of the foreign military donations that were vetted through the DOS Task Force. The offers of foreign military assistance included, for example, the use of amphibious ships and diver salvage teams. FEMA did not maintain oversight of the foreign military donations that it accepted through the DOS task force. A FEMA official told us that they were unable to tell us how the foreign military donations were used because FEMA could not match the use of the donations with mission assignments it gave Northern Command. Moreover, FEMA and Northern Command officials told us of instances in which foreign military donations arrived in the United States

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that were not vetted through the DOS task force. For example, we were told of military MREs that were shipped to a military base and distributed directly to hurricane victims. For the shipments that were not vetted through the Task Force, DOS, FEMA, and DOD officials could not provide us information on the type, amount, or use of the items. As a result, the agencies cannot determine if these items of assistance were safeguarded and used as intended.

In closing, since the U.S. government had never before received such substantial amounts of international disaster assistance, we recognize that DOS, FEMA, USAID/OFDA, and DOD created ad hoc procedures to manage the receipt, acceptance, and distribution of the assistance as best they could. Going forward, it will be important to have in place clear policies, procedures, and plans on managing and using both cash and in-kind donations in a manner that provides accountability and transparency. If properly implemented, the six recommendations included in our report issued today will help to ensure that the cognizant agencies fulfill their responsibilities to effectively manage and maintain appropriate and adequate internal control over foreign donations.

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Mr. Chairman, this concludes GAO's prepared statement. We would be happy to respond to any questions that you or Members of the Committee may have.

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## GAO Contacts and Staff Acknowledgments

For further information on this testimony, please contact either Davi M. D'Agostino at (202) 512-5431 or [dagostinod@gao.gov](mailto:dagostinod@gao.gov) or McCoy Williams at (202) 512-9095 or [williamsm1@gao.gov](mailto:williamsm1@gao.gov). Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. Individuals making key contributions to this testimony included Kay Daly, Lorelei St. James, Jay Spaan, Pamela Valentine, and Leonard Zapata.

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