



# Best Practices for Oversight of International Organizations

## INTRODUCTION

In March 2024, Congress required the U.S. Department of State (State) to take steps to improve Office of Inspector General (OIG) and Government Accountability Office (GAO) access to information on U.S. government contributions to international organizations (IO). Specifically, State was to advance written agreements with IOs receiving U.S. funds to provide OIGs and GAO timely access to information needed for oversight of U.S. government contributions.<sup>1</sup> By December 2025, however, State OIG found that the State Department had taken limited action to meet this requirement and had not secured a single agreement with any IO to facilitate oversight of U.S. contributions.<sup>2</sup> In February 2026, the passage of the 2026 Consolidated Appropriations Act (Public Law 119-75, February 3, 2026) triggered provisions in an accompanying House report directing State OIG to report on best practices for new and enhanced oversight of IOs with which State had not secured written agreements.<sup>3</sup> This report responds to that reporting requirement.

The U.S. government engages extensively with and provides significant financial contributions to IOs. In FY 2024, the most recent year for which data are available, State reported that the U.S. government provided approximately \$19.5 billion to 189 IOs and multilateral entities. More than 93 percent of this funding came from State and the U.S. Agency for International Development (USAID), with the remaining funds from 23 other agencies.<sup>4</sup> In July 2025, State assumed responsibility for management and oversight of continuing IO contributions formerly administered by USAID. The U.S. government continues to review its engagement with IOs and

has made changes to the composition of its support since FY2024.

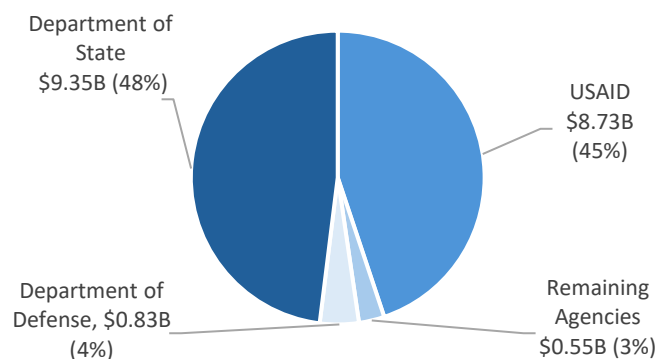
***International Organizations***

IOs are defined in Title 22 of the United States Code (U.S.C.) as public international organizations:

- Formally designated as eligible for privileges, immunities, and exemptions provided in U.S. law, and
- In which the United States participates pursuant to a treaty or an act of Congress.<sup>5</sup>

Title 8 of the Code of Federal Regulations (C.F.R.) contains a listing of 52 IOs recognized by the U.S. government including UN agencies, regional development banks, and a range of other bodies.<sup>6</sup>

**Figure 1: IO Contributions by Agency, FY 2024**

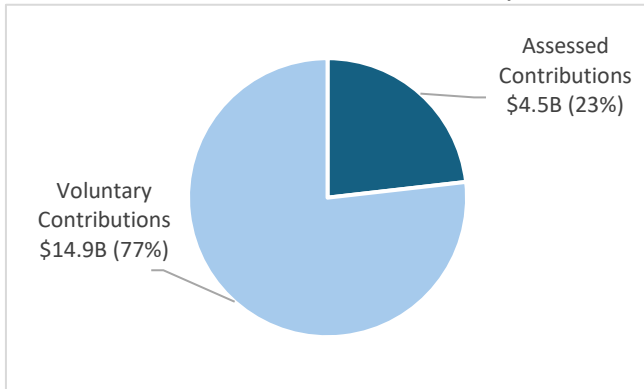


**Source:** State Department, *Report to Congress on U.S. Contributions to International Organizations Fiscal Year 2024 – Annex A*, March 2026.

In reporting on U.S. contributions to IOs, State distinguishes between assessed and voluntary contributions. **Assessed** contributions are dues, the payment of which is a legal obligation a

country accepts when it becomes a member of the organization. **Voluntary** contributions are discretionary financial assistance provided to specific organizations and programs that the U.S. government has concluded directly advance U.S. strategic objectives, such as economic development or humanitarian response. Such contributions also fund the general operations of IOs that do not receive assessed contributions.<sup>7</sup>

**Figure 2: Assessed vs. Voluntary U.S. Government Contributions to IOs, FY 2024<sup>8</sup>**



**Source:** State Department, *Report to Congress on U.S. Contributions to International Organizations Fiscal Year 2024*, March 2026.

**Table 1: Top 10 Leading IO Recipients of U.S. Government Contributions, FY 2024**

IO	U.S. Contribution
World Food Programme	\$4.2B
The Global Fund to Fight AIDS, Tuberculosis and Malaria	\$2.3B
Office of the UN High Commissioner for Refugees	\$2.1B
International Organization for Migration	\$1.7B
UN Children’s Fund	\$1.2B

**Source:** State Department, *Report to Congress on U.S. Contributions to International Organizations Fiscal Year 2024*, March 2026.

**Ongoing IO Review**

In February 2025, the President directed a review of IOs (1) to determine whether they operate contrary to U.S. interests and if so, whether such IOs can be reformed, and (2) to develop recommendations regarding U.S. membership in or withdrawal from any such IOs.<sup>9</sup> This announcement followed executive orders withdrawing the United States from the World Health Organization<sup>10</sup> and UN Human Rights Council and prohibiting future funding to the UN Relief and Works Agency for Palestine Refugees in the Near East (UNRWA).<sup>11</sup> In July the United States withdrew from the UN Educational, Scientific, and Cultural Organization (UNESCO).<sup>12</sup> In January 2026, the White House announced the U.S. withdrawal from 66 other IOs, noting that the review to determine whether the United States should withdraw from additional IOs remained ongoing.<sup>13</sup>

In FY 2024, 10 IO recipients received 76 percent of U.S. government funding for IOs.<sup>14</sup>

IO	U.S. Contribution
North Atlantic Treaty Organization	\$912.7M
UN <sup>15</sup>	\$687M
International Committee of the Red Cross	\$599.8M
World Health Organization	\$539.4M
UN Multidimensional Integrated Stabilization Mission in the Central African Republic	\$517.7M

## BEST PRACTICES FOR IO OVERSIGHT

The U.S. government is responsible for ensuring contributions to IOs are used effectively and for their intended purposes.

For many years, oversight bodies have identified deficiencies in U.S. government management of contributions to IOs. In 2017, GAO reported that security restrictions prevented both USAID and State from conducting in-person monitoring of IO-implemented humanitarian assistance programs in Syria, creating oversight gaps.<sup>16</sup> In 2018, USAID OIG found that the agency’s approach to overseeing IOs did not include comprehensively identifying, assessing, and managing related risks, such as those posed by terrorist groups that sought to benefit from USAID assistance.<sup>17</sup> Similarly, in 2021, State OIG found that six of eight State bureaus failed to formulate objectives properly or assess risks prior to making voluntary contributions to IOs and that five of eight bureaus failed to document related monitoring activities consistently.<sup>18</sup> In 2024, State OIG found that the State Department had not included specific, measurable objectives in its IO award terms and conditions supporting the Ukraine humanitarian response, which prevented State from tracking progress toward intended results.<sup>19</sup> Also in 2024, GAO issued a report on USAID and State non-security assistance to Ukraine, which found that State had not screened IO partners for past performance and that neither State nor USAID had consistently monitored whether IOs had properly vetted their subpartners.<sup>20</sup> Finally, the Special Inspector General for Afghanistan Reconstruction’s (SIGAR) 2025 report on U.S. government agreements with IOs in Afghanistan highlighted gaps and inconsistencies in USAID

BEST PRACTICES FOR OVERSIGHT OF IOS	
	<b>Drive and Track Progress Toward Agreements</b>
	<b>Conduct Rigorous Organizational Assessments</b>
	<b>Develop and Implement Effective Risk Management Plans</b>
	<b>Execute Sound Award and Management Practices</b>

and State award terms, monitoring practices, and reporting expectations.<sup>21</sup>

Federal agencies can address these and other deficiencies in their oversight by implementing four best practices to enhance oversight of IOs in the absence of OIG and GAO access agreements: 1) driving and tracking progress toward such agreements; 2) conducting rigorous organizational assessments of IOs that the U.S. government continues to fund; 3) developing and implementing effective risk-management plans for these organizations; and 4) executing sound award design and management practices for agreements with these IOs.

 **Drive and Track Progress Toward Agreements**

In March 2024, Congress required State to advance written agreements that ensure timely OIG and GAO access to financial data and other

relevant information with IOs receiving U.S. funds and to do so in not more than 30 days.<sup>22</sup> Sixteen months later, when State OIG evaluated Department efforts to comply with this requirement, however, State OIG found that the State Department had not made a request to any IO to enter into such an overarching written agreement.<sup>23</sup> In response to State OIG’s December 2025 evaluation, State developed a phased plan to coordinate and implement this requirement. This effort aligns with best practices State OIG previously identified for foreign assistance oversight<sup>24</sup> and can be addressed through State efforts to advance UN management reforms related to governance, transparency, and accountability.<sup>25</sup>

To effectively implement its plans, State should apply recognized management practices. The *Standards for Internal Control in the Federal Government* recommends defining clear, measurable objectives for the effort; identifying information needs; obtaining reliable data; establishing and reviewing related performance indicators; monitoring results; reporting issues; and taking corrective actions, as needed.<sup>26</sup> Other concepts outlined in Subchapter 301.4 of Volume 18 of the Foreign Assistance Manual (FAM) regarding project design, management, and evaluation may also be instructive in implementing related plans. These include analyzing the context, identifying root causes, aligning efforts with high-level strategies, developing and regularly reviewing monitoring plans, and conducting evaluations to examine performance.<sup>27</sup>



### Conduct Rigorous Organizational Assessments

Potential for fraud and other risks increase if the organizations and subpartners that the U.S. government relies on to implement programs

#### Section 7048(h)

Section 7048(h) of the *Further Consolidated Appropriations Act, 2024* (Public Law 118-47, March 23, 2024) required the Secretary of State to:

*Seek to enter into written agreements with each international organization that receives funding appropriated by this Act to provide timely access to ... Inspectors General ... and the Comptroller of the United States to such organization’s financial data and other information relevant to United States contributions to such organization as determined by the Inspectors and Comptroller General.*

and activities do not have strong internal controls.

Federal award recipients are typically subject to extensive requirements, from record keeping and annual audits, to notifying their employees of whistleblower protections and promptly reporting credible evidence of violations of law to OIGs, among others.<sup>28</sup> IOs, however, generally are not subject to U.S. laws or business standards and are not held to the same requirements for internal controls, records retention, and access for audits and investigations as other federal grantees. This can have material effects on accountability for U.S. contributions. IO personnel, for example, are immune from U.S. prosecution related to their performance of official duties, a factor limiting remedies for potential violations that could arise in the administration of IO programs or activities funded by the United States.<sup>29</sup>

Yet IOs maintain internal control systems and typically have their own internal audit and

investigative functions. In this context, U.S. government agencies have relied on IO-specific policies, including a variety of preaward due diligence mechanisms, to help ensure that IOs receiving U.S. contributions have appropriate systems for managing these funds in accordance with U.S. government expectations. USAID, for example, required an organizational capacity review before the agency would make an award to an IO. These reviews were to be updated every 5 years and examined IOs’ policy and organizational frameworks and operational and managerial capacities with the aim of identifying risks or concerns that would inform whether the IO was capable of adequately safeguarding agency resources.<sup>30</sup>

Past oversight work, however, has noted deficiencies in implementation of these IO-specific preaward practices. In 2024, USAID OIG found that USAID had not conducted IO reviews at required intervals for more than seven in ten IOs and that the agency lacked an appropriate mechanism for following up on recommendations arising from its reviews.<sup>31</sup> In 2025, SIGAR found that USAID guidance did not require USAID personnel responsible for awarding and managing grants to review updated organizational capacity reviews for ongoing awards and could not find documentation of key units’ review of IO organizational capacity reviews prior to entering into agreements.<sup>32</sup> SIGAR also found that while some State bureaus conducted preagreement assessments for IOs, one bureau had no such guidance and did not review IOs’ financial and management procedures before entering into agreements.<sup>33</sup>

Federal agencies can address these and other past deficiencies in systems they set up now for IO preaward due diligence. These systems are particularly important for State contributions to IOs that have not entered into agreements

**Factors Previously Considered in USAID Pre-Award IO Reviews**

USAID IO reviews were to account for:

- Past IO performance
- Internal and external audits, reviews, evaluations, and assessments of U.S. government-funded IO programs
- Assessments of the IO by entities outside the U.S. government
- Significant and substantive adverse findings and the adequacy of the IO’s actions to remediate them
- IO financial statements, projected budget, cash flow, and organizational charts
- IO cost allowability principles and accounting standards
- IO policies and procedures on financial management, risk management, internal controls, procurement and property management, human resources, ethics, sexual exploitation and abuse, conflicts of interest, business integrity, anti-corruption, and environmental and social safeguards
- Other information needed to assess the IO’s management competence to plan and carry out the intended activity

For major IOs that it frequently partnered with, USAID also considered:

- The effectiveness of the IO’s governance structure, processes, and leadership
- U.S. government engagement with the IO, including technical collaboration and funding arrangements.<sup>34</sup>

pursuant to Section 7048(h) and for which access by U.S. government oversight bodies may be limited. Regular preaward organizational

assessments can help the U.S. government determine whether an IO is capable of adequately safeguarding financial resources.

It is important for the State Department to ensure that IOs receiving U.S. contributions maintain an appropriate control environment, which is the foundation for an effective internal control system, and that IO controls properly account for risks of fraud, waste, and abuse.<sup>35</sup> To deliver on best practices in these areas, State could build on both external assessments of IOs<sup>36</sup> and its own data gathering on IOs' transparency and accountability in response to annual appropriations requirements.<sup>37</sup> Oversight bodies have previously recommended the regular performance and review of such preagreement organizational assessments<sup>38</sup> to ensure they account for IO financial and management procedures,<sup>39</sup> include a thorough review of past performance information and examination of subpartner screening practices,<sup>40</sup> and examine IO vetting systems and donor notification practices related to staff terminations.<sup>41</sup> To be fully effective, such assessments also must be comprehensive, encompassing headquarters and field office operations, and must validate reported information.<sup>42</sup>

Such IO organizational assessments are important given indications of past deficiencies in key IO internal control systems. In the past, GAO found that UN audit and evaluation offices had significant oversight weaknesses including incomplete risk management frameworks, insufficient staffing, gaps in quality assurance, limited investigative capacity, and inadequate resources, while the organizations' governing bodies lacked full access to audit information and largely relied on audit committees that were neither independent nor accountable to them.<sup>43</sup>

***Inadequate Internal Controls That Can Increase Fraud, Waste, or Abuse Risk***

GAO has identified the following control weaknesses as waste, fraud, and abuse risk factors:

- Inadequate separation of duties.
- Lack of or limited monitoring visits or inspection requirements.
- Lack of or limited guidance for award selection and management.
- Limited or no requirements for awardees to monitor or report on subawardee data or information.
- Weak or limited counter fraud or antiterrorism clauses in delivery partner agreements and contracts.
- Limited beneficiary data verification.
- Limited tracking and oversight of asset management or inventory systems.
- Limited or no antifraud control environment (e.g., limited or no fraud training, fraud reporting mechanism, or regularly communicated antifraud tone at all organizational levels).
- Limited internal or compliance audits.<sup>44</sup>

More recently, in 2023, GAO observed that the World Bank was not collecting data on subcontractors and lacked prohibitions against directly contracting or permitting its borrowers to contract with entities on U.S. sanction lists or otherwise flagged as a concern.<sup>45</sup> In 2025, SIGAR found that some IOs the U.S. government worked with in Afghanistan had not applied key monitoring practices, such as developing a monitoring plan or documenting practices for assessing and approving implementing partner performance and financial reports.<sup>46</sup>



## Develop and Implement Effective Risk Management Plans

Federal internal control standards call for agencies to develop and apply risk management practices to their operations and for managers to identify, assess, oversee, and prioritize related risks. This is especially important in the context of contributions to IOs, which are expected to comply with U.S. laws and policy aims, but are often subject to governance on the part of other donors and member states.

Before agencies can properly implement risk-management practices, agency heads and senior leadership must determine risk appetite and tolerance levels. By documenting risk appetite, leaders can articulate the level and type of risk that the State Department will accept in executing its mission and carrying out its plans. By conveying risk tolerances, leaders provide information on the extent to which State is willing to accept performance shortcomings in achieving intended objectives.<sup>47</sup> While USAID maintained a risk appetite statement that described the agency's overall risk appetite for seven categories of risk and specifically addressed risk appetite in the context of work with different types of implementers, State has not documented its risk appetite and tolerance with respect to IO contributions.<sup>48</sup>

State program design and performance management guidance emphasizes the need to consider risk throughout these processes.<sup>49</sup> Notwithstanding this guidance, State OIG work has revealed shortcomings in State's consideration and response to risks in the context of its awards to IOs. State OIG found, for example, that the State Department's Bureau of Population, Refugees, and Migration (PRM) had not consistently included risk ratings for identified risks in its IO award risk assessments or

explicitly accounted for IO-identified risks in its risk assessment for humanitarian response awards. OIG also found that PRM had not consistently developed mitigation measures for identified risks or ensured that mitigation measures were implemented.<sup>50</sup>

The application of inconsistent risk assessment practices exposes U.S. government funds to increased risks. This has prompted U.S. government oversight institutions to recommend standardizing IO preaward risk reviews and developing comprehensive formal risk management policies for IO awards that include specified risk categories, risk mitigation plans, and risk management roles and responsibilities.<sup>51</sup>

The U.S. government could use IO organizational assessments to identify risks specific to a given IO and design corresponding mitigation measures. For example, in light of past oversight observations revealing inconsistencies and weaknesses in the World Bank's approach for managing procurement risk, the U.S. government could require supplemental measures to mitigate these risks in the context of future contributions to the World Bank.<sup>52</sup>

Standards for internal control define risk as the possibility of something taking place that will hinder the achievement of objectives.<sup>53</sup> Agencies should identify, analyze, and respond to risks specific to each IO contribution and its corresponding objectives. U.S. government contributions fund different types of programs and activities, and the complexity of funded programs and activities is a recognized risk factor.<sup>54</sup> GAO has observed, for example, that certain types of programming can present heightened fraud risks, noting that the need for urgent assistance in disaster and humanitarian response efforts can complicate the implementation of effective fraud controls.<sup>55</sup>

**Features of Effective IO Risk Management Practices**

- Define and communicate risk appetite and tolerance.
- Ensure risk assessments and mitigation plans address risks specific to the:
  - Programs and activities funded,
  - Operating environment, and the
  - IOs themselves.

underscores the need for risk assessments specific to the types of programs and activities supported by U.S. contributions.

Related risk assessments should also address the operating environment in which U.S.-funded IO programs and activities are playing out. GAO has noted that program and fraud risks may increase in the context of programming for beneficiaries in insecure areas where the lack of in-person oversight can add to the potential for misuse or diversion.<sup>56</sup> GAO has also observed that the presence in conflict zones of terrorists or other entities sanctioned by the U.S. government may also increase the risk that U.S. contributions to IOs operating in those areas could result in assistance going to entities subject to sanctions under U.S. laws, regulations, or executive orders.<sup>57</sup>



**Execute Sound Award and Management Practices**

Federal agencies have an opportunity to reinforce their abilities to provide management and oversight of U.S. contributions when they set the terms and conditions for those contributions. The State Department’s Federal Assistance Directive strongly recommends the inclusion of standard IO provisions in State award

documents, including requirements that the recipient comply with audit and records management expectations, monitoring and evaluation, and program and financial data reporting. However, State OIG found that State inconsistently included these and other oversight provisions in its IO awards and that even awards to the same IO had different oversight requirements.<sup>58</sup>

Notwithstanding past areas for improvement,<sup>59</sup> agencies can advance management and oversight aims by setting clear, measurable objectives and corresponding performance indicators for their contributions and establishing related IO reporting requirements.<sup>60</sup> Such terms and conditions can account for U.S. agency access to IO financial information and project sites, require the conduct of spot checks and post-distribution verification of IO assistance activities, and ensure that U.S. government contributions can be distinguished from funding from other sources.<sup>61</sup> These terms and conditions can also provide for agencies to receive notification of instances of diversion or external interference in IO programs and activities that they fund.<sup>62</sup>

Where IO agreements provide a reasonable basis for agencies to monitor U.S. contributions, agencies should apply monitoring plans that enable them to manage risks and track performance. Agency plans in these areas should have clear guidance about what activities to monitor and how to perform this monitoring.<sup>63</sup> Monitoring plans should set out specific monitoring activities that respond to identified risks and also include assessments of the accuracy and completeness of performance data submissions.<sup>64</sup>

Oversight bodies have encouraged agencies to conduct in-person monitoring through site visits

**Steps Underway to Strengthen IO Award Terms and Oversight**

In response to a recent State OIG report,<sup>65</sup> the State Department reported that it had coordinated to update award provisions and revise the Federal Assistance Directive, standardizing oversight provisions for its voluntary contributions to IOs. In addition, State committed to review oversight provisions used by other donors and to update its standard language as needed, to provide the basis for more robust oversight of such contributions in the future. State also aimed to complete steps to review and update training on funding for IOs to address any gaps by the end of FY 2026.

where possible. In 2025, SIGAR reported that IO project monitoring approaches varied among different USAID operating units, noting that, because agency’s mission in Afghanistan did not conduct its own site visits to monitor IO performance, it could not independently verify the value of the projects or determine whether program modifications were warranted.<sup>66</sup>

Where security and other conditions preclude or limit in-person monitoring activities, agencies have used alternatives such as third-party monitoring to enable management oversight of funded programs, a practice noted in the past as contributing to the ability to assess program effectiveness and understand whether program changes are needed.<sup>67</sup>

OIGs have previously identified reinforcing implementer accountability systems as a best practice in foreign assistance programming.<sup>68</sup> Federal agencies exercise oversight of IO contributions, in part, through participation in IO

**UN Oversight Systems**

The UN system employs a multilayered oversight structure with both internal and external bodies. Three oversight bodies within the Secretariat have UN systemwide oversight responsibilities:

- The Office of Internal Oversight Services conducts internal audits, investigations, inspections, and evaluations,
- The Joint Inspection Unit serves as an independent external body providing inspections, investigations, and evaluations across the entire UN system, and
- The Board of Auditors performs external audits of all UN accounts and operations, reporting directly to the General Assembly.

UN agencies also maintain their own internal oversight architecture, typically including dedicated internal audit, evaluation, investigation, and ethics offices. While these agency-level bodies operate independently within their respective organizations, they also engage in system-wide collaboration.

executive boards and advancing reforms with IO leadership and other member states and donors.<sup>69</sup> Agencies can use this type of engagement to reinforce the effectiveness of internal oversight bodies within IOs. Meanwhile, OIGs have had regular exchange with IO oversight counterparts and, in a number of cases, set frameworks to promote information sharing with them.<sup>70</sup> OIGs and IO oversight bodies have exchanged information on risks affecting U.S. contributions and best practices for responding to them and combatting corruption and abuse, and also coordinated on related oversight and investigative work. These and other measures to reinforce IO accountability systems play a

particularly important role in the context of contributions to IOs that have not entered into OIG or GAO access agreements.

## CONCLUSION

In March 2024, Congress directed State to advance agreements with IOs to promote OIG and GAO access to IO information on U.S. contributions. Progress toward these agreements has been limited.

Leveraging observations on agencies' past IO oversight practices, OIG identified four best practices for enhanced oversight of IOs. Equipped with these best practices, U.S. government agencies have a toolkit for strengthening management and oversight of contributions to IOs and reinforcing accountability for U.S. taxpayer funds.

OIG developed this information brief in accordance with the Council of Inspectors General for Integrity and Efficiency's *Quality Standards for Federal Offices of Inspector General*. These standards require adherence to professional standards of independence, due professional care, and quality assurance, including procedures to ensure the accuracy of the information presented.



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## ABBREVIATIONS

C.F.R.	Code of Federal Regulations
E.O.	Executive Order
FAM	Foreign Affairs Manual
GAO	Government Accountability Office
IO	International Organization
OIG	Office of Inspector General
PRM	Bureau of Population, Refugees, and Migration
SIGAR	Special Inspector General for Afghanistan Reconstruction
USAID	U.S. Agency for International Development
U.S.C.	United States Code
UNRWA	UN Relief and Works Agency for Palestine Refugees in the Near East
UNESCO	UN Educational, Scientific, and Cultural Organization

## END NOTES

<sup>1</sup> *Further Consolidated Appropriations Act, 2024*, § 7048(h) (P.L. 118-47, March 23, 2024).

<sup>2</sup> State OIG, *Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations* (ISP-I-26-02, December 2025).

<sup>3</sup> The Joint Explanatory Statement accompanying the *National Security, Department of State, and Related Programs Appropriations Act, 2026*, which was incorporated into Public Law 119-75, directed that in implementing the appropriation, agencies were to comply with the directives, reporting requirements, and instructions contained in House report 119-217 accompanying H.R. 4779 (House bill) as if they were included in the explanatory statement, unless specifically directed to the contrary. The State OIG reporting requirement in question appears on page 16 of House report 119-217.

<sup>4</sup> State Department, *Report to Congress on U.S. Contributions to International Organizations Fiscal Year 2024*, March 2026 and *Annex – Report to Congress on U.S. Contributions to International Organizations Fiscal Year 2024*.

<sup>5</sup> See 22 U.S.C. §288.

<sup>6</sup> See 8 C.F.R. §316.20.

<sup>7</sup> State OIG, *Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations* (ISP-I-26-02, December 2025).

<sup>8</sup> The sum of the dollar amounts in this figure do not exactly match the reported total due to minor rounding differences.

<sup>9</sup> Executive Order (E.O.) 14199, *Withdrawing the United States From and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations*, February 4, 2025

<sup>10</sup> E.O. 14155, *Withdrawing the United States From the World Health Organization*, January 20, 2025.

<sup>11</sup> E.O. 14199, *Withdrawing the United States From and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations*, February 4, 2025.

<sup>12</sup> State Department, Press Statement: *The United States Withdraws from the United Nations Educational, Scientific, and Cultural Organization*, July 22, 2025.

<sup>13</sup> The White House, "Withdrawing the United States from International Organizations, Conventions, and Treaties that Are Contrary to the Interests of the United States," January 7, 2026.

<sup>14</sup> State Department, *Report to Congress on U.S. Contributions to International Organizations Fiscal Year 2024*, March 2026.

<sup>15</sup> The figure for the U.S. contribution to the UN includes subordinate entities such as the UN Democracy Fund, UN Forum on Forests, UN Junior Professional Office Programme, and UN Resident Coordinator. UN offices receiving more than \$100 million, however, such as the UN Office for the Coordination of Humanitarian Affairs, UN Office on Drugs and Crime, the Office of the UN High Commissioner for Refugees, and UN Office for Project Services, were accounted for separately in the State Department's report to Congress on U.S. contributions to IOs and are not included in this total.

- <sup>16</sup> GAO, *Syrian Refugees: U.S. Agencies Conduct Financial Oversight Activities for Humanitarian Assistance but Should Strengthen Monitoring* (GAO-18-58, October 2017).
- <sup>17</sup> USAID OIG, *Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk* (8-000-18-003-P, September 25, 2018).
- <sup>18</sup> State OIG, *Audit of the Department of State’s Risk Assessments and Monitoring of Voluntary Contributions to Public International Organizations* (AUD-MERO-21-18, March 2021).
- <sup>19</sup> State OIG, *Audit of the Department of State’s Humanitarian Response to the Ukraine Crisis* (AUD-GEER-24-16, May 2024).
- <sup>20</sup> GAO, *Ukraine: State and USAID Should Improve Processes for Ensuring Partners Can Perform Required Work* (GAO-24-106751, July 2024).
- <sup>21</sup> SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>22</sup> See Section 7048(h) of the *Further Consolidated Appropriations Act, 2024* (P.L. 118-47, March 23, 2024).
- <sup>23</sup> State OIG, *Evaluation of the Department’s Efforts To Improve Oversight of Its Funding to International Organizations* (ISP-I-26-02, December 2025).
- <sup>24</sup> State and USAID OIG, *Information Brief: Best Practices for Oversight of Foreign Assistance Programming* (June 2024).
- <sup>25</sup> The Bureau of International Organization Affairs (IO Bureau) concurred with a January 2026 OIG recommendation to implement a consistent process to monitor and evaluate IO Bureau’s efforts to advance UN management reforms related to governance, transparency, and accountability, in accordance with State standards. See State OIG, *Review of the Bureau of International Organization Affairs’ Efforts To Advance United Nations Management Reform* (ISP-I-26-03, January 2026).
- <sup>26</sup> GAO, *Standards for Internal Control in the Federal Government*, (GAO-25-107721, May 2025).
- <sup>27</sup> See 18 FAM 301.4, Department of State Program and Project Design, Monitoring, and Evaluation.
- <sup>28</sup> See 2 C.F.R. 200.
- <sup>29</sup> See 22 U.S.C. §288d(b).
- <sup>30</sup> USAID OIG, *Public International Organizations: USAID Did Not Consistently Perform Expected Due Diligence* (E-000-24-002-M, August 22, 2024).
- <sup>31</sup> *Ibid.*
- <sup>32</sup> SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups*, (SIGAR 25-16-AR, March 2025).
- <sup>33</sup> *Ibid.*
- <sup>34</sup> USAID OIG, *Public International Organizations: USAID Did Not Consistently Perform Expected Due Diligence* (E-000-24-002-M, August 22, 2024).
- <sup>35</sup> See OMB Circular A-123, May 10, 2026; and GAO, *Standards for Internal Control in the Federal Government* (GAO-25-107721, May 2025).
- <sup>36</sup> The United States is, for example, a party to the Multilateral Performance Network, which conducts regular assessments of IO performance.
- <sup>37</sup> Section 7048(a) of several consecutive appropriations acts has included requirements for State to report on aspects of IO transparency and accountability, including their practices for posting and sharing financial and programmatic audits, implementation of whistleblower-protection and travel-fund policies, mechanisms for notifying donors of diverted or destroyed resources and for vetting staff for terrorist affiliation. See, for example, Section 7048(b) of P.L. 119-75 (February 3, 2026).
- <sup>38</sup> USAID OIG, *USAID Due Diligence Practices for Working With United Nations Agencies and Other Public International Organizations* (July 17, 2023); and SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>39</sup> SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>40</sup> GAO, *Ukraine: State and USAID Should Improve Processes for Ensuring Partners Can Perform Required Work* (GAO-24-106751, July 2024).
- <sup>41</sup> USAID OIG, *Oversight of USAID Programming Through United Nations Agencies* (January 2, 2025).
- <sup>42</sup> See GAO, *Standards for Internal Control in the Federal Government*, (GAO-25-107721, May 2025); and USAID OIG, *Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk* (8-000-18-003-P, September 15, 2018).

- <sup>43</sup> GAO, *Oversight and Accountability Could Be Strengthened by Further Instituting International Best Practices* (GAO-07-597, June 2007).
- <sup>44</sup> GAO, *Foreign Assistance: Opportunities Exist for Agencies to Improve Their Management of Fraud, Waste, and Abuse Risks* (GAO-26-108945, March 7, 2026).
- <sup>45</sup> GAO, *World Bank: Borrower Countries' Contracts to Businesses in the U.S. and to Entities Potentially on U.S. Sanctions or Other Lists of Concern* (GAO-23-105543, May 2023).
- <sup>46</sup> SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>47</sup> OMB, *Circular No. A-123, Management's Responsibility for Internal Control*, March 10, 2026.
- <sup>48</sup> USAID, Risk Appetite Statement, August 2022.
- <sup>49</sup> Department, *Program Design and Performance Management Toolkit* (December 2018).
- <sup>50</sup> State OIG, *Audit of the Department of State's Humanitarian Response to the Ukraine Crisis* (AUD-GEER-24-16, May 2024).
- <sup>51</sup> See SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025); and USAID OIG, *Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk* (8-000-18-003-P, September 15, 2018).
- <sup>52</sup> GAO, *World Bank Procurement: Risk Monitoring Can be Enhanced as U.S. Businesses Face Challenges Competing* (GAO-24-106718, September 2024).
- <sup>53</sup> GAO, *Standards for Internal Control in the Federal Government*, (GAO-25-107721, May 2025).
- <sup>54</sup> *Ibid.*
- <sup>55</sup> GAO, *Foreign Assistance: Opportunities Exist for Agencies to Improve Their Management of Fraud, Waste, and Abuse Risks* (GAO-26-108945, March 17, 2026).
- <sup>56</sup> *Ibid.*
- <sup>57</sup> *Ibid.*
- <sup>58</sup> State OIG, *Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations* (ISP-I-26-02, December 2025).
- <sup>59</sup> See, for example, SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>60</sup> State OIG, *Audit of the Department of State's Humanitarian Response to the Ukraine Crisis* (AUD-GEER-24-16, May 2024).
- <sup>61</sup> USAID OIG, *USAID Due Diligence Practices for Working With United Nations Agencies and Other Public International Organizations* (July 17, 2023).
- <sup>62</sup> SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>63</sup> Agencies do not consistently meet these expectations. GAO found this to be the case, for example, with the Department of the Treasury in its 2024 oversight of the World Bank. See GAO, *World Bank Procurement: Risk Monitoring Can be Enhanced as U.S. Businesses Face Challenges Competing* (GAO-24-106718, September 2024).
- <sup>64</sup> State OIG, *Audit of the Department of State's Humanitarian Response to the Ukraine Crisis* (AUD-GEER-24-16, May 2024); and State and USAID OIG, *Best Practices for Oversight of Foreign Assistance Programming* (June 2024).
- <sup>65</sup> State OIG, *Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations* (ISP-I-26-02, December 2025).
- <sup>66</sup> SIGAR, *Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds Are Not Diverted to Terrorist Groups* (SIGAR 25-16-AR, March 2025).
- <sup>67</sup> USAID OIG, *Public International Organizations: Lessons for the Future* (E-000-25-006-M, July 23, 2025).
- <sup>68</sup> State and USAID OIG, *Information Brief: Best Practices for Oversight of Foreign Assistance Programming* (June 2024).
- <sup>69</sup> State OIG, *Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations* (ISP-I-26-02, December 2025).
- <sup>70</sup> State and USAID OIG, *Information Brief: Best Practices for Oversight of Foreign Assistance Programming* (June 2024).