



OPERATION ATLANTIC RESOLVE

INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO

UKRAINE

FY 2025



On the cover: General Darryl A. Williams, Commander of the U.S. Army Europe and Africa, poses with Ukrainian soldiers training at Grafenwoehr Training Area, Germany. (U.S. Army National Guard photo)



We are pleased to submit our annual joint strategic oversight plan describing oversight activities for the U.S. Government's response to Russia's full-scale invasion of Ukraine and Operation Atlantic Resolve (OAR). This plan fulfills our individual and collective agency responsibilities pursuant to the Inspector General Act of 1978, as amended, and the National Defense Authorization Act of 2024.

The United States initially launched OAR in response to Russia's 2014 invasion of Ukraine's Crimean peninsula. Since Russia's full-scale invasion of Ukraine in February 2022, the United States has provided significant support to Ukraine, as have other nations. Through five supplemental appropriations from 2022 through 2024, the U.S. Congress has appropriated more than \$174 billion for the U.S. Government's activities in support of OAR and Ukraine.

Since the full-scale invasion, our offices have worked closely together and with more than 20 oversight partners from across the U.S. Government through the Ukraine Oversight Interagency Working Group. This collaborative and comprehensive oversight of the U.S. Government's activities related to OAR and Ukraine continued when, effective October 18, 2023, the DoD IG was designated as the Lead IG for OAR, and, later in the year, re-designated by Congress as the Special IG for OAR pursuant to the National Defense Authorization Act of 2024.

This plan represents our steadfast commitment to work together to provide Congress and the American public with transparent, timely and comprehensive oversight. Our efforts help combat fraud, waste, abuse, and corruption, and aim to ensure that U.S. assistance is reaching intended beneficiaries. While we intend to conduct all of the oversight described in this joint strategic oversight plan, oversight agencies regularly reassess their plans and adjust projects and priorities throughout the fiscal year as events and other factors dictate. This enables us to ensure that our oversight addresses the highest priorities and risks to OAR and the U.S. Government support to Ukraine.

This FY 2025 Joint Strategic Oversight Plan is effective as of October 1, 2024, and is approved upon the signature of all parties below.

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Concertina wire lines the road at the Joint Multinational Readiness Center near Hohenfels, Germany. (U.S. Army National Guard photo)

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A photograph of a U.S. Army M1A2 Abrams tank in a forest setting. The tank is olive drab and is positioned on a dirt path. The background is filled with green trees and foliage.

U.S. Army Soldiers go through their exercises on the M1A2 Abrams tank at Bemowo Piskie, Poland. (U.S. Army photo)

INTRODUCTION

BACKGROUND

The Inspector General Act of 1978, as amended (IG Act), established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. Section 419 of the IG Act requires the Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to appoint a Lead Inspector General (Lead IG) from among the IGs of the Department of Defense (DoD), Department of State (State), and U.S. Agency for International Development (USAID) upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation, or receipt of a notification thereof.¹

In August 2023, the Secretary of Defense designated Operation Atlantic Resolve (OAR) as an overseas contingency operation following the activation of reserve forces.² Thereafter, the Chair of CIGIE appointed the DoD IG as the Lead IG for OAR.³ Pursuant to Section 419, the Lead IG appointed the State IG as the Associate IG for OAR. In December 2023, Section 1250B of the National Defense Authorization Act for 2024 redesignated the Lead IG as the Special IG for OAR with additional responsibilities and reporting requirements regarding Ukraine oversight. This redesignation does not limit the Offices of Inspector General (OIG) for the DoD, State, and USAID from exercising their responsibilities under the Lead IG framework, and that any official reference to the Lead IG for OAR must be considered as a reference to the Special IG for OAR.⁴

Section 419 of the IG Act requires the Lead IG to develop and implement, in coordination with the State and USAID OIGs (Lead IG agencies), a joint strategic plan for conducting comprehensive oversight of all aspects of the contingency operation, including all programs and operations of the U.S. Government in support of the contingency operation.⁵ The Special IG and Lead IG agencies developed this Joint Strategic Oversight Plan for OAR in coordination with other U.S. Government oversight organizations.

OVERSIGHT PLAN ORGANIZATION

This Joint Strategic Oversight Plan includes four sections.

- FY 2025 Joint Strategic Oversight Plan for OAR including U.S. Government activities related to Ukraine
- Funding for OAR including U.S. Government activities related to Ukraine
- Strategic oversight areas
- Planned, ongoing, and completed oversight projects

JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

Section 419 of the IG Act requires the Lead IG to engage in a strategic oversight planning process to ensure comprehensive oversight of U.S. Government activities related to overseas contingency operations. As noted earlier, the Special IG redesignation added additional reporting responsibilities contained primarily in quarterly reporting, and does not limit the DoD, State, and USAID IGs from exercising their responsibilities under the Lead IG framework.

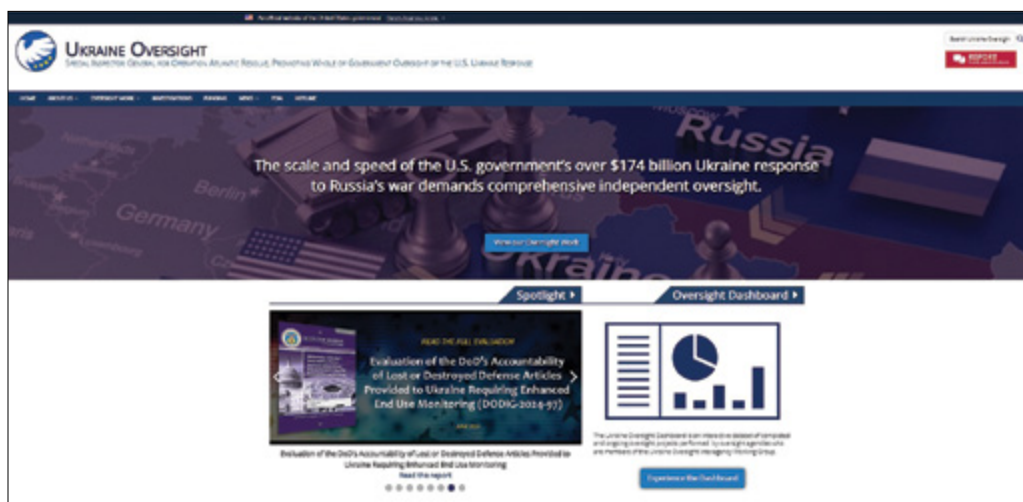
The Special IG and Lead IG agencies have established field offices and personnel in Europe and elsewhere, including at the U.S. Embassy in Kyiv, that have initiated audits, evaluations, and investigations of activities related to OAR and U.S. support to Ukraine. This footprint in Europe has resulted in greater understanding of U.S. Government programs and activities in Europe, including relevant past oversight work on assistance to Ukraine, and established connections with program personnel.

Since June 2022, oversight organizations from across the U.S. Government have coordinated their activities through the Ukraine Oversight Interagency Working Group. The working group follows a proven interagency oversight model—the Lead IG framework—that the U.S. oversight community employs for overseas contingency operations across the globe and serves as a primary venue to coordinate oversight work of U.S. Government-funded activities supporting OAR and the wider response to Russia’s full-scale invasion of Ukraine. The working group ensures open lines of communication, collaboration, and situational awareness across departmental and agency boundaries.

In March 2024, the Special IG for OAR launched a new website, UkraineOversight.gov, to provide a platform for comprehensive and easy access to a wide range of U.S. Government oversight activities related to OAR and Ukraine. (See Figure 1.) This website hosts a growing

Figure 1.

Ukraine Oversight Website, UkraineOversight.gov



Source: The Special IG for OAR, website, “Ukraine Oversight,” accessed 8/27/2024.

The website showcases completed and ongoing oversight projects, and provides infographics to explain oversight topics such as U.S. funding for OAR and different lines of support to Ukraine.

and up-to-date repository of data and reports from the DoD, State, and USAID OIGs, the Government Accountability Office (GAO), and other participants in the Ukraine Oversight Interagency Working Group. The website enhances transparency by offering interactive dashboard features that make it easier to search and read data; showcases completed and ongoing oversight projects; and provides both interactive and static infographics to explain important oversight topics such as U.S. funding for OAR and different lines of support to Ukraine. It also provides links and contacts for reporting fraud, waste, abuse, and corruption. UkraineOversight.gov enables users to easily access the information presented, in a way that fosters public trust and engagement in oversight of U.S. activities related to OAR and Ukraine.

During the oversight planning process, the Special IG and Lead IG agencies develop strategic oversight areas and select oversight projects that focus OIG resources against identified priorities and high-risk areas. The agencies consider many factors during this process, including U.S. Government and partner objectives; the resources appropriated or otherwise made available to support military, diplomatic, and humanitarian activities; major departmental management and performance challenges identified by each agency; and feedback from departmental and congressional stakeholders.

This Joint Strategic Oversight Plan describes specific projects that the Special IG, Lead IG agencies, and partner agencies intend to conduct during FY 2025. Oversight agencies closely monitor and periodically review the purpose and scope of these projects, and the changing conditions of the operation we oversee. This enables us to determine if additional or different oversight projects should be conducted during the fiscal year, and to update the oversight plan to ensure our coordinated oversight has the greatest impact on the areas of highest risk.

FUNDING

As noted above, the IG Act requires that Lead IG agencies develop and carry out a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation. The Lead IG agencies are also responsible for ensuring that the oversight conducted is independent and effective, covering all programs and operations of the U.S. Government in support of the contingency operation. To review related funding and ensure accountability, the Special IG's quarterly reports on OAR cover funding in more detail, whereas the annual joint strategic oversight plans provide an overview of existing appropriations and current fiscal year budget requests.⁶

STRATEGIC OVERSIGHT AREAS

The Joint Strategic Oversight Plan of the Special IG for OAR describes planned, ongoing, and completed oversight within the following strategic oversight areas.

- Security assistance and coordination
- Diplomacy, development assistance, and humanitarian assistance
- Management and operations

This oversight plan includes additional information for each strategic oversight area that is specific to OAR and U.S. Government activities related to support for Ukraine.

Additionally, the Reports Consolidation Act of 2000 requires each IG to prepare an annual statement that summarizes what the IG considers to be the most critical management and performance challenges facing the agency and to assess the agency's progress in addressing those challenges.⁷ Each OIG considers its agency's top management and performance challenges when determining which audits, evaluations, and inspections to conduct. Planned and ongoing oversight aligns with the most recent management and performance challenges of each agency.

CRIMINAL INVESTIGATIONS

The investigative branches of the Special IG and Lead IG agencies—the DoD OIG's Defense Criminal Investigative Service, State OIG's Office of Investigations, and USAID OIG's Office of Investigations—investigate allegations of misconduct that might compromise U.S. Government programs and operations. Allegations of fraud and corruption involving theft and diversion of U.S. Government funds or equipment and other offenses include:

- the illegal diversion of security assistance or proliferation of sensitive technology;
- procurement and acquisition fraud;
- defective, substituted, or counterfeit products;
- illegal disclosure of contractor proprietary information; and
- human trafficking.

OIG law enforcement organizations refer matters for criminal prosecution, civil prosecution, and alternative remedies when facts warrant such referrals. Additionally, OIG investigative agencies use certain resulting data, as appropriate, to develop analytic models and dashboards to support investigative requirements, as well as future audits, evaluations, and inspections. These data exploitation efforts include exploring how to use proactive data analytics to find fraud indicators in contract and grant data. Likewise, audits, evaluations, and inspections may result in investigations.

The Special IG and Lead IG agencies have criminal investigators based in Germany, Poland, Ukraine, and the United States focused on the Ukraine response. The DoD OIG and USAID OIG each have two criminal investigators based at the U.S. Embassy in Kyiv, Ukraine. State OIG plans to deploy two more criminal investigators to the U.S. Embassy in Kyiv in FY 2025. OIG criminal investigators collaborate with the Ukrainian government to protect U.S. operations, assistance, and related contracting for Ukraine response efforts from fraud, waste, and abuse, and to refer suspected corruption, diversion, and counterproliferation cases to appropriate prosecutive authorities. Additionally, the Special IG and Lead IG agencies coordinate OAR and Ukraine investigations with their U.S. and international law enforcement partners through working groups and other forums. The partner agencies are working collaboratively to develop an investigative coordination and deconfliction framework that will directly address the unique challenges of conducting criminal investigations in the overseas contingency environment.

During their visit to Ukraine in January 2024, the DoD and State IGs signed Memorandums of Understanding (MoU) with the Ukrainian Specialized Anti-Corruption Prosecutor's Office that created a formal information-sharing framework to bolster collaboration and

The Special IG and Lead IG agencies have criminal investigators based in Germany, Poland, Ukraine, and the United States focused on the Ukraine response.



Figure 2.
The DoD IG, former Acting State IG, and USAID IG signing MoUs, January 2024. (Photos by the DoD, State, and USAID OIGs)

transparency on investigative efforts. The DoD IG also signed MoUs with Ukraine’s State Bureau of Investigation, the National Police of Ukraine, and the Main Inspectorate of Ukraine’s Ministry of Defense. State OIG has an existing MoU with the National Anti-Corruption Bureau of Ukraine, while USAID OIG, in addition to its existing MoUs with the National Anti-Corruption Bureau of Ukraine, Specialized Anti-Corruption Prosecutor’s Office, and Ukraine’s State Bureau of Investigation, signed an MoU with the National Police of Ukraine during the visit. (See Figure 2.)

In March 2024, to enhance collaboration with international law enforcement partners, USAID and Ukraine’s Ministry of Finance signed an MoU that contains clauses affording USAID OIG prompt access to the Ministry of Finance’s documents, systems, and personnel and creates an obligation for the Ministry to report allegations of misconduct affecting the U.S. direct budget support to Ukraine. Additionally, in June 2024, the DoD IG signed an MoU with the European Anti-Fraud Office to further increase the cooperation in combating fraud and corruption, including safeguarding the integrity of oversight of U.S. and European Union support to Ukraine. Through this MoU, the DoD OIG and European Anti-Fraud Office intend to formalize investigative cooperation, as well as identify any new fraud and corruption indicators for subsequent referral to the DoD OIG’s Defense Criminal Investigative Service.

The Special IG and Lead IG investigators also engage international counterparts on an ad hoc basis and in multilateral forums such as the European Fraud Working Group and the Complex Emergencies Working Group. The working groups enable criminal investigators and their law enforcement partners to identify, coordinate, and deconflict fraud and corruption investigations; share investigative techniques; and discuss proactive measures to detect and deter abuses related to U.S. Government contracts, grants, cooperative agreements, and other assistance awards. Forums like these allow the investigators to share best practices and lessons learned from operations that are applicable to investigations in complex emergency environments such as Ukraine.

HOTLINE

The DoD, State, and USAID OIGs operate separate hotlines to provide a confidential and reliable means for individuals to report allegations of fraud, waste of funds, and abuse of authority; violations of law, rule, or regulation; trafficking in persons; sexual exploitation and abuse; serious security incidents; or other criminal or administrative misconduct that involves agency personnel and operations, without fear of reprisal.

Hotline representatives process complaints and refer them in accordance with their respective agency protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

In support of the Special IG for OAR and Lead IG, the DoD OIG assigned a hotline investigator to coordinate the contacts received through the DoD Hotline among the Special IG and Lead IG agencies, and others, as appropriate.

In addition, the Special IG and Lead IG agencies' investigative components and the military investigative organizations conduct fraud awareness briefings to educate personnel on the indicators of fraud. These briefings promote hotline awareness; reinforce an education campaign focused on preventing, detecting, and reporting fraud, waste, and abuse; and often generate referrals concerning potential fraud and corruption in U.S. Government programs.

In 2023, the DoD, State, and USAID OIGs developed joint hotline materials to publicize their shared oversight of U.S. assistance to Ukraine and encourage the timely and transparent reporting of corruption and abuse of U.S. assistance to Ukraine, which have been translated into Ukrainian. (See Figure 3.)

The DoD, State, and USAID OIG hotlines receive complaints regarding matters within or linked to Ukraine. Complaints received by the hotlines are evaluated and forwarded for review and investigation to the cognizant investigative entity as appropriate.

Figure 3.

Hotline Posters



Source: The DoD, State and USAID OIGs.

OAR INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

General Darryl A. Williams, Commander of the U.S. Army Europe and Africa, poses with Ukrainian soldiers training at Grafenwoehr Training Area, Germany. (U.S. Army National Guard photo)

The U.S. Government activities described in this oversight plan are tied to the OAR strategic objectives and U.S. mission goals in Ukraine. This FY 2025 Joint Strategic Oversight Plan describes the OAR oversight planning activities of the Special IG, Lead IG agencies, and partner agencies, including the U.S. Government's activities in response to Russia's full-scale invasion of Ukraine in February 2022. The oversight is organized within three strategic oversight areas: security assistance and coordination; diplomacy, development assistance, and humanitarian assistance; and management and operations. Specific oversight projects related to those activities are highlighted throughout this plan.

OAR is not limited solely to U.S. support of Ukraine in its defense against Russia, but also includes operations in and around the U.S. European Command area of responsibility.⁸ According to the U.S. European Command, OAR is currently aligned with the following strategic objectives.



- **Support NATO and assure NATO allies** in Eastern Europe of U.S. commitment to collective security.
- **Develop combined defensive and offensive capabilities** of the U.S. and Eastern European NATO allies.
- **Deter Russian aggression** against Eastern European NATO members.⁹

State's Integrated Country Strategy for Ukraine articulates the U.S. priorities in Ukraine. Higher-level planning documents and strategies, such as the U.S. National Security Strategy, inform the integrated country strategy which outlines the following U.S. mission goals in Ukraine.¹⁰

- **Win the war:** Ukraine effectively uses security, humanitarian, economic, and diplomatic tools to prevail on the battlefield and set conditions for a just and lasting peace.
- **Win the future:** Ukraine strengthens its civil society and democratic and economic institutions and implements anti-corruption, justice sector, and corporate governance reforms to achieve sustainable momentum toward Euro-Atlantic integration to win a secure and just future that delivers prosperity for all its citizens.
- **Hold Russia accountable:** Ukraine and its allies hold Russia and its enablers accountable for war crimes and damage to Ukraine.
- **Account to U.S. taxpayers:** Humanitarian, economic, and security assistance delivers effective relief and sustainable results for Ukrainians.
- **Rebuild the U.S. Mission in Ukraine:** Bring back staff to ensure proper execution of administrative objectives and rebuild the parts of the Embassy destroyed at its closure in February 2022.¹¹

The United States provides security assistance to Ukraine and other European nations mainly through the programs and operations funded and managed by the DoD, and in some cases by State.

SECURITY ASSISTANCE AND COORDINATION

Since Russia's full-scale invasion of Ukraine, the United States has provided significant support to Ukraine.¹² The United States provides security assistance to Ukraine and other European nations mainly through the programs and operations funded and managed by the DoD, and in some cases by State.¹³

During the initial phase of the full-scale war, U.S.-provided anti-tank and short-range man-portable air defense systems were critical to Ukraine's resistance to Russia's invasion. As the war has continued, Ukraine's partners have adjusted security assistance to respond to changing conditions and the evolving needs of the Ukrainian Armed Forces (UAF). Ukrainian officials have emphasized the importance of securing sufficient ammunition for Ukraine's artillery and air defenses in response to ongoing strikes by Russia against military and civilian targets. In addition, the UAF has identified needs in logistics and sustainment, breaching equipment, electronic warfare, counter-drone, intelligence, and secure communications.¹⁴

The United States and other allies have provided training and advice to the UAF since before Russia's 2022 invasion. Current training efforts cover a wide range of capabilities, including artillery, drones, maneuver, air defense, maritime operations, maintenance, information technology, and combat leadership. The countries have worked together to develop "capability coalitions" that are led by two or three nations with expertise in a specific area of



U.S. Soldiers participate in NATO Exercise Griffin Shock held at Bemowo Piskie, Poland. (U.S. National Guard photo)

warfighting and are focused on building long-term UAF capabilities. Since 2022, Coalition nations have trained more than 123,000 UAF soldiers.¹⁵

On June 13, 2024, President Joseph Biden and Ukrainian President Volodymyr Zelenskyy signed a 10-year U.S.-Ukraine Bilateral Security Agreement through which the United States and Ukraine will work together to build and maintain Ukraine's credible defense and deterrence capabilities, and to strengthen Ukraine's capacity to sustain its fight over the long term.¹⁶ Further, in July 2024, NATO announced the establishment of NATO Security Assistance and Training for Ukraine (NSATU), which will be led by a three-star general and include approximately 700 personnel. NSATU will take over the coordination and provision of most of the international security assistance to Ukraine and will coordinate the training of Ukrainian forces. The establishment of NSATU will not make NATO a party to the conflict but will help Ukraine to uphold its right to self-defense.¹⁷

Additionally, State provides a variety of security assistance to Ukraine and other countries affected by Russia's war in Ukraine. State, in coordination with the DoD, manages the cumulative \$6.3 billion that Congress appropriated in Ukraine supplemental appropriations for the Foreign Military Financing (FMF) program, which enables eligible partner nations to purchase defense articles, defense services, and military training from the United States.¹⁸ State, in coordination with the Department of Justice, also provides significant levels of assistance to law enforcement units, including police and border security units in Ukraine and nearby countries, and it works to prevent the proliferation and diversion of conventional weapons and chemical, biological, nuclear, and radiological materials and technology.¹⁹ State also leads the U.S. effort to increase the Ukrainian government's capacities to clear landmines and other unexploded ordnance, which is critical for returning land and infrastructure to productive use.²⁰

U.S. Secretary of State Antony J. Blinken meets with Ukrainian President Volodymyr Zelenskyy in Kyiv, Ukraine, on May 14, 2024. (State photo)



DIPLOMACY, DEVELOPMENT ASSISTANCE, AND HUMANITARIAN ASSISTANCE

The U.S. Government engages in extensive bilateral and multilateral diplomacy to support Ukraine and other countries affected by Russia's continued invasion of Ukraine. U.S. diplomatic efforts extend to virtually all of Ukraine's wartime and peacetime functions.²¹ The U.S. Government also engages in public diplomacy activities to counter disinformation in Ukrainian and regional information spaces, and to promote exchange through cultural, information, and exchange programs.²²

The U.S. Government, working closely with international partners, has delivered significant levels of development assistance to Ukraine and the larger OAR region. The U.S. Special Representative for Ukraine's Economic Recovery leads U.S. participation in the Multiagency Donor Coordination Platform, which coordinates support for Ukraine's immediate assistance and future economic recovery and reconstruction needs to promote efficient planning and delivery of assistance to Ukraine, and avoid duplication.²³

As of August 2024, U.S. development funding to Ukraine totaled \$30.9 billion, according to State estimates.²⁴ The majority of U.S. development assistance, \$22.9 billion, had been provided to the Ukrainian government in the form of direct budget support, administered through the World Bank, to help the Ukrainian government sustain and deliver essential public services to the Ukrainian people. These essential services included healthcare and hospitals, schools, utilities, emergency response, and fire fighting.²⁵ Of the remaining funding, \$4.1 billion supported efforts to improve Ukrainian national and local governments' capacities and civil society, to strengthen national cohesion; to improve Ukraine's capacities to investigate and prosecute alleged war crimes and corruption; and to repair and replace critical infrastructure, such as electrical power generation and distribution networks, port facilities, communications and cyber networks, and rail and surface transportation nodes and roads, among others.²⁶



A Ukrainian boy gets vaccinated against COVID-19 as part of the UNICEF Fighting Misinformation About Vaccines project. (USAID photo)

The U.S. Government is working closely with allies and partners in Europe and around the world, the United Nations and other international organizations, and non-governmental organizations to reduce the human suffering in Ukraine and the region caused by Russia's aggression.²⁷ The United Nations estimates that in Ukraine, more than 14.6 million people require humanitarian assistance, 3.3 million are displaced within its borders, and 6 million have fled to other countries in Europe. As of August 2024, the United States had provided \$2.7 billion in humanitarian assistance to Ukraine, and a further \$609 million to neighboring countries and the broader region.²⁸ U.S. Government humanitarian assistance in Ukraine supports the provision of multi-sector assistance, including food, health, shelter, water, sanitation, and hygiene support for internally displaced persons and other conflict-affected people in Ukraine and refugees across the region. The assistance also includes support for comprehensive protection activities, including case management and psychosocial support services, as well as agriculture and livelihood assistance intended to improve households' access to income-generating opportunities to help them meet their basic needs.²⁹

MANAGEMENT AND OPERATIONS

The U.S. Government conducts administrative, logistical, and management efforts that support military diplomatic, and humanitarian operations and programs. For example, U.S. military personnel, diplomats, and aid workers who live and work on installations in the OAR area of responsibility require facilities, logistics, and other sustainment support. The U.S. Government usually contracts with the private sector for these requirements, and the oversight agencies have found that these contracts are vulnerable to fraud, waste, and abuse.³⁰ Effective management and oversight of grants and contracts is integral to ensuring that the activities meet U.S. Government needs and deliver on expectations. Additionally, the DoD coordinates with USAID and the Department of Energy to protect the critical national infrastructure in Ukraine. This includes energy and transportation-related infrastructure that enable governance and deployment of military capabilities.³¹

Lastly, the global presence of DoD, State, and USAID personnel, and the threat of violence directed toward their employees makes the protection of people and facilities a critical challenge. Although DoD, State, and USAID prioritize safety and security, all personnel and facilities face some level of risk. For example, the construction and maintenance of safe and secure diplomatic facilities is a challenge that has implications in regions affected by conflict and instability. Furthermore, the effects of contingency operations can threaten the health and safety of U.S. personnel and harm the environment.

FUNDING FOR OAR INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

The United States has funded OAR and U.S. Government activities related to Ukraine through agencies' base budget appropriations and Ukraine supplemental appropriations.

UKRAINE SUPPLEMENTAL APPROPRIATIONS

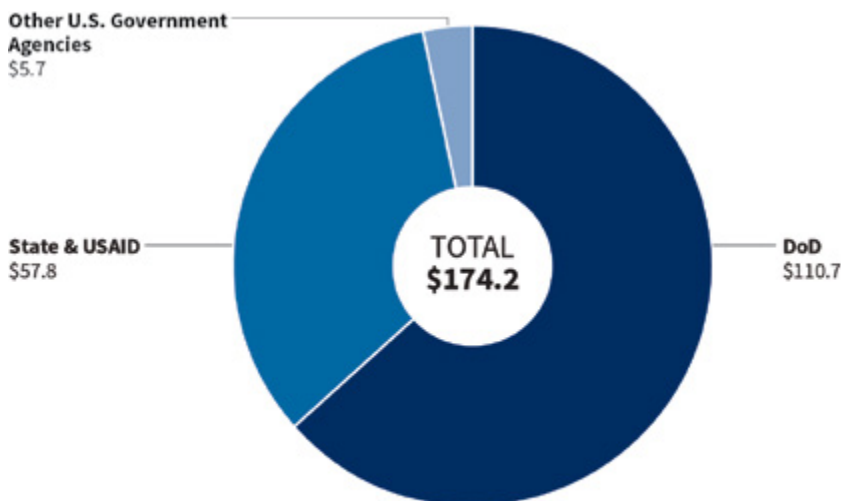
From FY 2022 through FY 2024, the U.S. Congress appropriated approximately \$174.2 billion in supplemental funding for the U.S. response to Russia's unprovoked full-scale invasion of Ukraine. This includes security, direct budget, development, and humanitarian assistance to Ukraine; security assistance for NATO allies and other partner nations; funding to support enhanced U.S. military presence and activity in Europe; and replenishment of U.S. military stocks transferred to the UAF. This funding was provided through five supplemental appropriations for a wide range of purposes to be carried out by U.S. agencies.³² (See Figure 4.)

The supplemental appropriation enacted on April 29, 2024, provided nearly \$61 billion for the U.S. Government to address the conflict in Ukraine and assist our regional partners as they counter Russia. This appropriation was the largest supplemental appropriation for the Ukraine response since February 2022.³³ (See Figure 5.)

From FY 2022 through FY 2024, the U.S. Congress appropriated approximately \$174.2 billion in supplemental funding for the U.S. response to Russia's unprovoked full-scale invasion of Ukraine.

Figure 4.

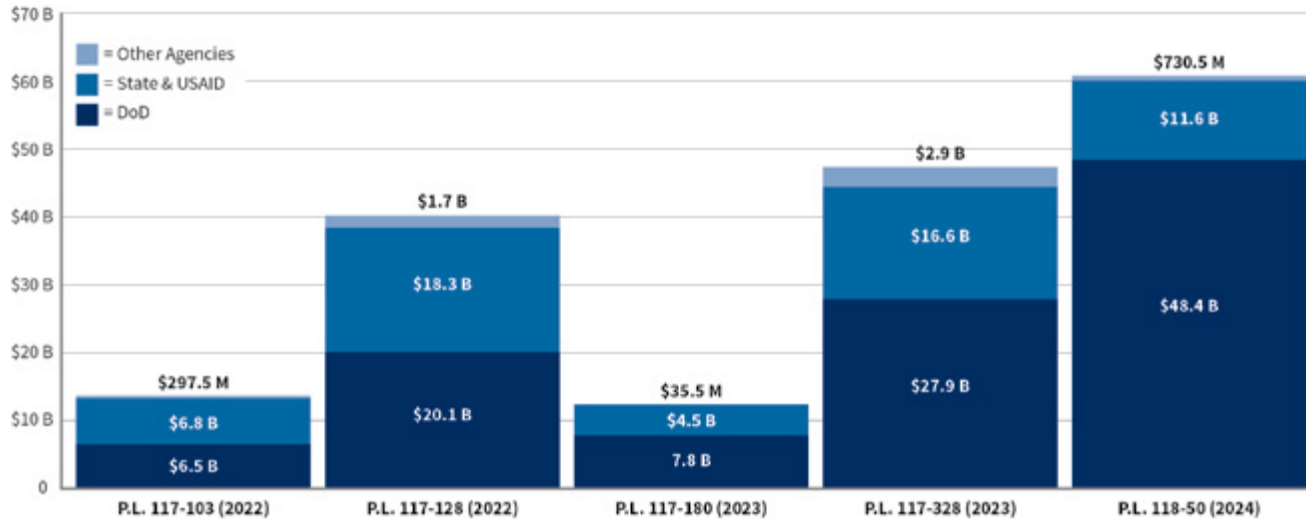
Ukraine Supplemental Appropriations by U.S. Agencies , FY 2022–FY 2024 (in \$ Billions)



Note: Numbers may not add up due to rounding.

Sources: DoD OIG analysis of the Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-103, Division N), 3/15/2022; Additional Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-128), 5/21/2022; Ukraine Supplemental Appropriations Act, 2023, (P.L. 117-180, Division B), 9/30/2022; Additional Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-328, Division M), 12/29/2022; Ukraine Security Supplemental Appropriations Act, 2024, (P.L. 118-50, Division B), 4/24/2024.

Figure 5.

Five Ukraine Supplemental Appropriations by Agency, FY 2022–FY 2024

Notes: The figure includes dollar amounts in millions (M) and billions (B). Numbers may not add up due to rounding.

Sources: DoD OIG analysis of the Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-103, Division N), 3/15/2022; Additional Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-128), 5/21/2022; Ukraine Supplemental Appropriations Act, 2023, (P.L. 117-180, Division B), 9/30/2022; Additional Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-328, Division M), 12/29/2022; Ukraine Security Supplemental Appropriations Act, 2024, (P.L. 118-50, Division B), 4/24/2024.

Additionally, as part of these supplemental appropriations, the U.S. Congress appropriated \$68 million to the DoD, State, and USAID OIGs and the GAO to support oversight of U.S. assistance to Ukraine. The DoD OIG received \$16 million, State OIG received \$21.5 million, USAID OIG received \$23 million, and the GAO received \$7.5 million.³⁴ (See Figure 6.)

UKRAINE SUPPLEMENTAL APPROPRIATIONS–DOD

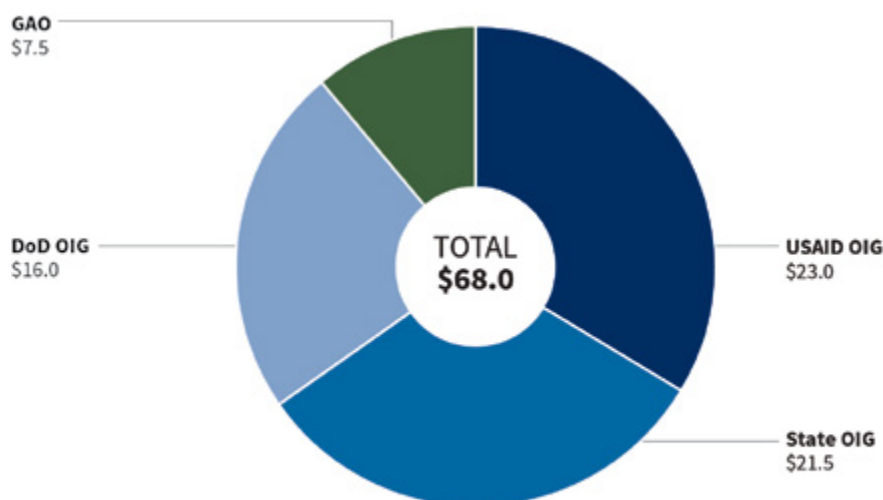
Since February 2022, Congress has appropriated approximately \$110.7 billion to the DoD to support security assistance requirements in Ukraine and operational mission requirements within the U.S. European Command area of responsibility.³⁵

Presidential Drawdown Authority–Explained

The Foreign Assistance Act of 1961, as amended, provides the President the emergency authority to direct the drawdown of up to \$100 million within a fiscal year from DoD stockpiles to provide immediate military assistance to a foreign nation. Since Russia's full-scale invasion of Ukraine, Congress increased the cap on this drawdown authority to \$11 billion for FY 2022, \$14.5 billion for FY 2023, and \$7.8 billion for FY 2024. Presidential drawdowns do not require additional legislative authority or appropriation. When considering each request, DoD officials assess how a transfer of articles would affect the readiness of U.S. forces. The DoD continues to draw down materiel for Ukraine under Presidential Drawdown Authority; therefore, this is an ongoing, evolving calculation. DoD officials also estimate the cost of replacing the transferred articles.³⁶

Figure 6.

Ukraine Supplemental Appropriations for U.S. Government Oversight, FY 2022–FY 2024 (in \$ Millions)



Note: Numbers may not add up due to rounding.

Sources: DoD OIG analysis of the Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-103, Division N), 3/15/2022; Additional Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-128), 5/21/2022; Ukraine Supplemental Appropriations Act, 2023, (P.L. 117-180, Division B), 9/30/2022; Additional Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-328, Division M), 12/29/2022; Ukraine Security Supplemental Appropriations Act, 2024, (P.L. 118-50, Division B), 4/24/2024.

The Ukraine Security Supplemental Appropriations Act of 2024 provided \$48.4 billion to be administered by the DoD and included \$13.4 billion to replenish DoD stocks sent to Ukraine via Presidential Drawdown Authority (PDA), and \$13.8 billion for Ukraine Security Assistance Initiative (USAI) to provide security assistance to Ukraine and for replacement of weapons or articles provided to Ukraine from DoD stocks.³⁷

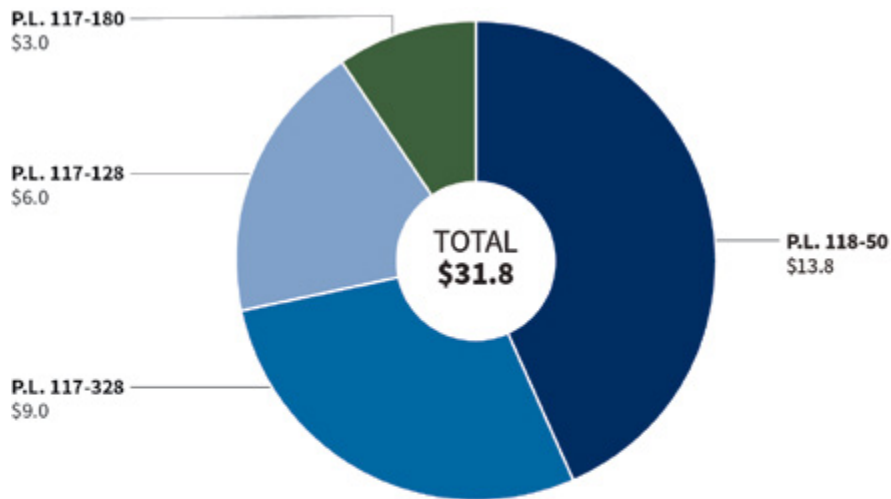
The DoD has delivered security assistance using PDA to meet Ukraine's critical security and defense needs. From February 2022 through September 2024, the President authorized 63 drawdowns of capabilities from DoD stocks and defense services, valued at up to \$29 billion.³⁸ In addition to vehicles and non-combat supplies, the DoD has provided air defense and artillery systems, aircraft and unmanned aerial systems, anti-armor and small arms, maritime equipment, ammunition, and other equipment to help Ukraine counter Russia's aggression.³⁹

Ukraine Security Assistance Initiative—Explained

Congress created the USAI in 2015 as a funding source for U.S. security assistance to Ukraine's military and national security forces engaged in resisting Russia's aggression. USAI is designed to develop Ukraine's combat capability, defend its sovereign territory, and enhance interoperability with NATO and Western forces. Since FY 2016, Congress has authorized funding for USAI through the National Defense Authorization Acts and starting in FY 2022, through Ukraine supplemental appropriations. USAI enables the United States to provide a broad range of security assistance and intelligence support to military and other security forces of the Ukrainian government, including through commercial acquisition and contracted services. USAI also allows for the replacement of weapons or defense articles provided to the Ukrainian government from DoD stocks.⁴⁰

Figure 7.

**USAI Funding through Ukraine Supplemental Appropriations, FY 2022–FY 2024
(in \$ Billions)**



Notes: Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-103, Division N), did not include USAI funding. Numbers may not add up due to rounding.

Sources: DoD OIG analysis of the Additional Ukraine Supplemental Appropriations Act, 2022 (P.L. 117-128), 5/21/2022; Ukraine Supplemental Appropriations Act, 2023, (P.L. 117-180, Division B), 9/30/2022; Additional Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-328, Division M), 12/29/2022; Ukraine Security Supplemental Appropriations Act, 2024, (P.L. 118-50, Division B), 4/24/2024.

The supplemental appropriations also fund the replacement of DoD stocks provided to Ukraine through PDA transfers. The 2024 Ukraine supplemental appropriation included \$13.4 billion for the replenishment of DoD stocks that had been used for Presidential drawdowns. Additionally, the 2024 Ukraine supplemental appropriation includes \$13.8 billion for the replacement of DoD stocks through USAI.⁴¹

Since 2022, Congress has appropriated nearly \$31.8 billion for USAI through four Ukraine supplemental appropriations, to be used by the DoD for the support of Ukraine and replacement of DoD stocks.⁴² (See Figure 7.)

UKRAINE SUPPLEMENTAL APPROPRIATIONS—STATE AND USAID

The \$57.9 billion of Ukraine supplemental appropriations that State and USAID oversee support a variety of activities. Some of the funds Congress has appropriated are available only to State or USAID, while other funds may be administered by either agency. State funding supports security assistance, such as providing equipment and training to civilian and military partners, border security and conventional weapons destruction; humanitarian, development, and economic assistance; and diplomatic operations. USAID funding also supports humanitarian, development, and economic assistance across several sectors, including direct budget support to the Ukrainian government through the World Bank. Of the most recent Ukraine supplemental appropriation in 2024, \$11.6 billion will be administered by State and USAID.⁴³

UKRAINE SUPPLEMENTAL APPROPRIATIONS—OTHER AGENCIES

Since FY 2022, Congress has appropriated almost \$5.6 billion in funding across U.S. Government departments and agencies other than DoD, State, and USAID to support the U.S. response for Ukraine. Other U.S. Government departments and agencies receiving appropriations include the Departments of Agriculture, Energy, Health and Human Services, Justice, and the Treasury; the Intelligence Community; the National Security Council; the Nuclear Regulatory Commission; and the U.S. Agency for Global Media.⁴⁴

FY 2025 BUDGET REQUESTS

In March 2024, the President released the Administration’s FY 2025 proposed budget that includes \$849.8 billion for the DoD and \$58.8 billion for State and USAID. This budget request includes funding for U.S. military, diplomatic, and humanitarian activities in support of OAR and Ukraine, and continues other critical support for NATO allies and partners.⁴⁵

DOD FY 2025 BUDGET REQUEST

The DoD’s FY 2025 budget request is designed to align with and advance the 2022 National Defense Strategy priorities. Day-to-day activities and actions within the U.S. European Command area of responsibility, readiness training and exercises, and continuous engagement and collaboration with U.S. allies and partners support the National Defense Strategy goals. The DoD budget supports rotational force deployments, infrastructure investments, and delivers capabilities in key locations throughout Europe to deter Russian aggression against NATO, strengthen alliance cohesion, and enable allies’ capability and capacity development.⁴⁶

The DoD’s requested budget for operations and activities in support of OAR and Ukraine in Europe—\$4.2 billion in total—is divided into four major categories: the European Deterrence Initiative (EDI), USAI, DoD support to NATO, and NATO Security Investment Program.⁴⁷ (See Table 1.)

European Deterrence Initiative

The EDI budget supports the DoD’s rotational force deployments, infrastructure investments, and delivers the right capabilities in key locations throughout Europe to support deterring Russian aggression against NATO.⁴⁸

Since FY 2022, Congress has authorized approximately \$11.6 billion for the EDI.⁴⁹ The FY 2025 EDI request of \$2.9 billion continues to enhance the security posture in Europe and readiness to defend against Russian aggression against NATO nations by stocking prepositioned sets and conducting rotational training and exercises. The FY 2025 EDI budget request supports DoD operations throughout Europe along five principal lines of effort.⁵⁰ (See Figure 8.)

Table 1.

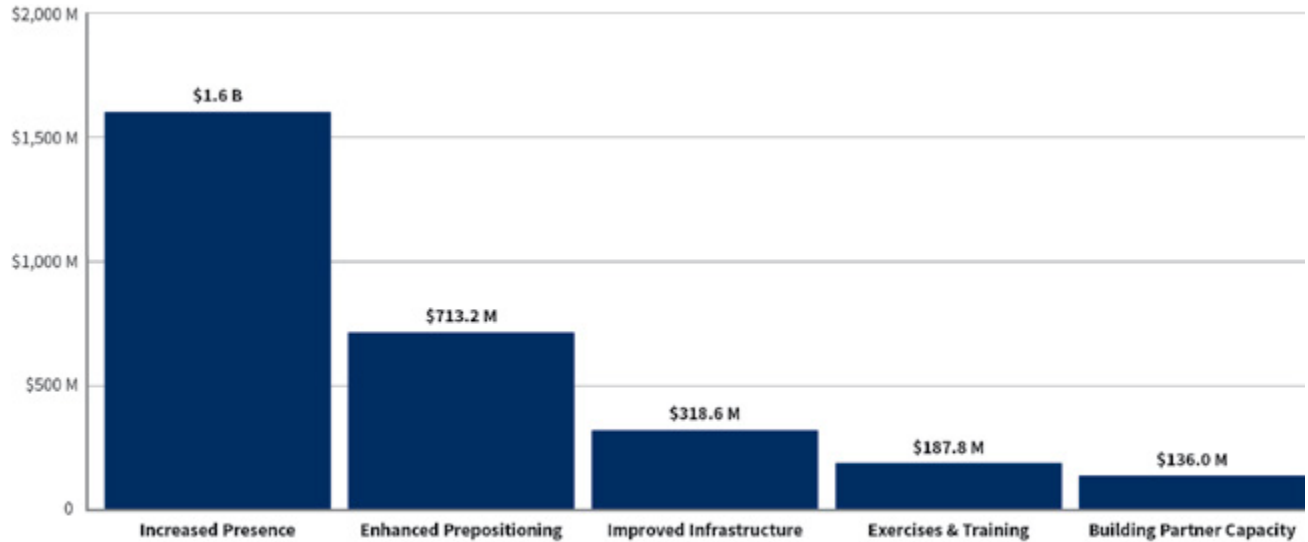
The DoD’s Budget Request by Operations and Activities in Europe, FY 2025 (in \$ Billions)

Operation/Activity	Budget Request
European Deterrence Initiative	\$2.9
Ukraine Security Assistance Initiative	\$0.3
DoD Support to NATO	\$0.6
NATO Security Investment Program	\$0.4
TOTAL	\$4.2

Note: Numbers may not add up due to rounding.

Source: DoD OIG analysis of OUSD(C), “Defense Budget Overview. Fiscal Year 2025 Budget Request,” 3/2024, revised 4/4/2024.

Figure 8.

DoD's Budget Request for European Deterrence Initiative by 5 Lines of Effort, FY 2025

Notes: The figure includes dollar amounts in millions (M) and billions (B). Numbers may not add up due to rounding.

Sources: DoD OIG analysis of the OUSD(C), "European Deterrence Initiative. Department of Defense Budget, Fiscal Year (FY) 2025," 3/2024.

The FY 2025 EDI request supports a subset of the U.S. forces in Europe. EDI funding supports 11,252 active, reserve, and guard personnel within the U.S. European Command. These personnel participate in multiple activities throughout the European theater, including rotations to maintain an increased military presence, exercises to enhance NATO interoperability, and other multinational training events.⁵¹

European Deterrence Initiative—Explained

The EDI was established in the National Defense Authorization Act for FY 2015. Originally known as the European Reassurance Initiative, it provides funding to support five lines of effort.

1. Increased presence
2. Enhanced prepositioning
3. Improved infrastructure
4. Exercises and training
5. Building partner capacity

In FY 2022, EDI funding transitioned from the DoD's former overseas contingency operation budget to the base budget. The DoD requires all Military Service components to continue capturing EDI-associated investments in their base budgets that align with the original five lines of effort. EDI-associated operations, activities, and investments in the European theater are funded through the DoD's base budget rather than the Ukraine supplemental funds.⁵²

Ukraine Security Assistance Initiative

Since FY 2022, the DoD has received \$900 million for USAI through the DoD's base budget—\$300 million each year.⁵³ Initially included within the EDI's building partner capacity line of effort, the DoD excluded USAI funding from the EDI budget starting in FY 2024. Having USAI as a stand-alone funding line in the DoD's base budget enables the DoD to ensure that the EDI profile remains reflective of resources to deter Russian aggression against NATO and not of broader U.S. efforts to support Ukraine.⁵⁴ The DoD has requested \$300 million for USAI in FY 2025 for security assistance and support to the military and national security forces of Ukraine.⁵⁵

For FY 2025, the DoD has requested \$625.6 million to contribute to NATO modernization.

DoD's NATO Support

For FY 2025, the DoD has requested \$625.6 million to contribute to NATO modernization. The request will support NATO requirements such as the Airborne Early Warning and Control Force, Alliance Ground Surveillance Force, and Alliance Operations and Mission.⁵⁶ Additionally, the DoD has requested \$433.9 million for the NATO Security Investment Program. Facility construction supported by this program will provide on-the-ground benefits to DoD personnel across the European continent, including along the eastern flank of NATO and forward-deployed locations, as well as potentially larger deploying forces.⁵⁷

STATE AND USAID FY 2025 BUDGET REQUEST

The FY 2025 budget request includes \$483.8 million earmarked specifically for State and USAID in Ukraine. (See Figure 9.) In addition, the budget request includes funding for regional initiatives with an emphasis on Ukraine response activities and funding for worldwide accounts, such as those for humanitarian assistance, portions of which are expected to be applied to the Ukraine response.⁵⁸

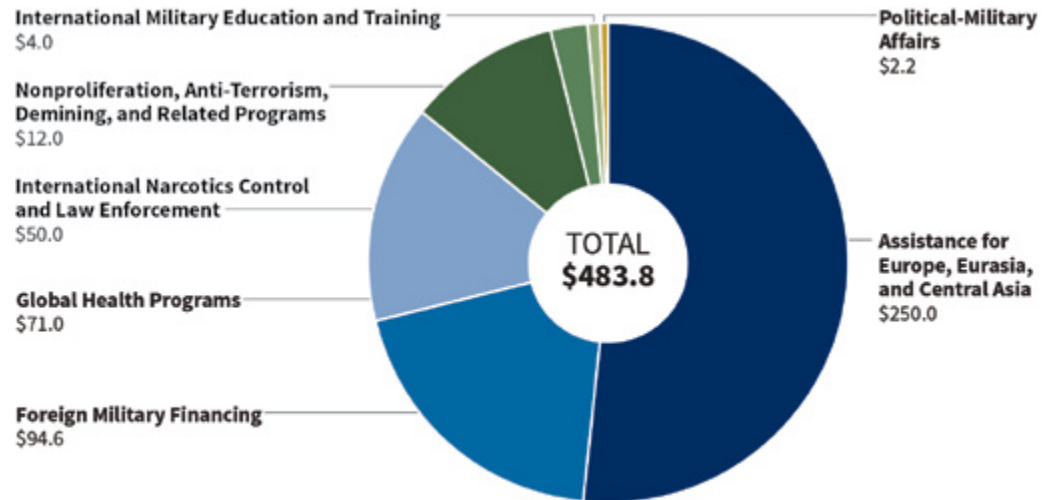
Assistance for Europe, Eurasia, and Central Asia (\$250 M)

Requested funding for U.S. Government assistance for Europe, Eurasia, and Central Asia is intended to support a wide range of activities. These include energy and cyber-security activities; efforts to counter disinformation; initiatives to document and hold perpetrators accountable for human rights abuses, war crimes, and other atrocities; and providing a foundation for future peace and reconciliation processes. These funds are also sought to promote democratic and economic reforms, including anti-corruption and rule of law; support civil society, decentralization, access to unbiased information, and judicial reform; improve climate governance and climate resilient practices; and encourage clean energy investment. Other aims include advancing agricultural production and export initiatives; protecting government services, industries, and infrastructure; and bolstering service delivery where it is safe and possible to do so.⁵⁹

Foreign Military Financing (\$94.6 M)

FMF funds are intended to counter Russian aggression and bolster Ukraine's capabilities to defend its territorial integrity and sovereignty, provide for its own defense through improved interoperability with NATO and other Western forces, and implement sustainable defense

Figure 9.

State and USAID Budget Request by Regional Activities, FY 2025 (in \$ Millions)

Note: This chart does not include funding request for Additional Humanitarian Assistance and Transition Activities funding because the exact amount will be determined during the year of execution.

Source: State and USAID OIGs.

reforms. Funds are to provide for equipment and training, including tactical equipment for intelligence, surveillance, and reconnaissance; command and control; maritime domain awareness; cyber and information domain projects; and target acquisition capabilities.⁶⁰

Global Health Programs (\$71 M)

Funding for global health programs is applied to an array of health promotion initiatives, including efforts to strengthen health system infrastructure and workforce, build resilience, and control HIV/AIDS and tuberculosis. Of the total global health program funds requested for use in Ukraine in FY 2025, \$53 million are for State and \$18 million are for USAID.⁶¹

International Narcotics Control and Law Enforcement (\$50 M)

Funding for international narcotics control and law enforcement in Ukraine is intended to support efforts to strengthen law enforcement and criminal justice institutions, enhance efforts to advance accountability for Russia's war crimes and build on U.S. investments to advance democratic reform. Programs will focus on raising awareness of corruption, promoting anti-corruption and transparency reforms, fighting trans-national criminal organizations, investigating and prosecuting money laundering, expanding access to justice, combating trafficking, and promoting regional cooperation to combat common security threats.⁶²

Nonproliferation, Anti-Terrorism, Demining, and Related Programs (\$12 M)

Requested funding for nonproliferation, anti-terrorism, demining, and related programs are intended to support efforts to clear explosive remnants of war, mitigate risks of diversion of man-portable air defense systems and other advanced conventional weapons, and continue to respond to chemical, biological, radiological, nuclear, and explosives needs in Ukraine.⁶³

International Military Education and Training (\$4 M)

International military education and training programs are designed to address current and future threats and challenges in the security environment and counter Russia's aggression. The Administration looks to apply this funding to increase interoperability among NATO allies and strengthen regional security ties by building lasting relationships and forging a common understanding between U.S., NATO, and other European partner militaries.⁶⁴

Political-Military Affairs (\$2.2 M)

Requested funding in this area is designed to provide the basis for new positions in State's Bureau of Political-Military Affairs responsible for managing Ukraine assistance and arms transfers, related contract support, and enhancements to security assistance data modernization.⁶⁵

Additional Humanitarian Assistance Activities

The FY 2025 budget request for State and USAID includes funds to address worldwide crises affecting U.S. national security interests. For FY 2025, State and USAID requested more than \$4.5 billion for International Disaster Assistance, \$90 million for Transition Initiatives, \$1.8 billion for emergency and development food aid programs authorized under Title II of the Food for Peace Act, and more than \$3.8 billion for Migration and Refugee Assistance for use worldwide.⁶⁶ State and USAID will determine funding levels for Ukraine response activities during the year of execution.

This oversight plan organizes OAR-related projects into three strategic oversight areas.

STRATEGIC OVERSIGHT AREAS

This oversight plan organizes OAR-related projects into three strategic oversight areas (SOA).

- Security assistance and coordination
- Diplomacy, development assistance, and humanitarian assistance
- Management and operations

Each of the following SOA discussions provide project numbers and highlight selected examples of planned or ongoing projects for FY 2025. For a complete list, see the project tables at the end of this plan.

SOA 1. SECURITY ASSISTANCE AND COORDINATION

This SOA focuses on the provision of security assistance to Ukraine and the extent to which such assistance accomplishes stated goals. Security assistance and coordination represents a substantial portion of the U.S. Government's response to Russia's full-scale invasion of Ukraine and has significant potential implications for the future direction of the war.

The following activities fall under SOA 1.

- Accountability and security controls of defense articles, including routine and enhanced end-use monitoring
- Replenishment, repair, and replacement of defense articles
- Maintenance and sustainment of defense articles

- Logistics and transportation support for security assistance
- Training, advising, and assisting security forces
- Supporting electronic warfare operations, including information operations
- Providing actionable intelligence and securing sensitive mission data
- Providing secure cyber and communication capabilities
- Promoting rule of law, border security, and security sector integrity and accountability programs and activities
- Removing explosive remnants of war
- Preventing and protecting from chemical, biological, radiological, and nuclear risks
- Strengthening and leveraging alliances and partnerships in responding to the evolving security environment
- Other security assistance and coordination efforts for countering Russia's aggression

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

The oversight community currently has 22 planned and ongoing projects related to security assistance and coordination under SOA 1 for FY 2025. (See Figure 10.)

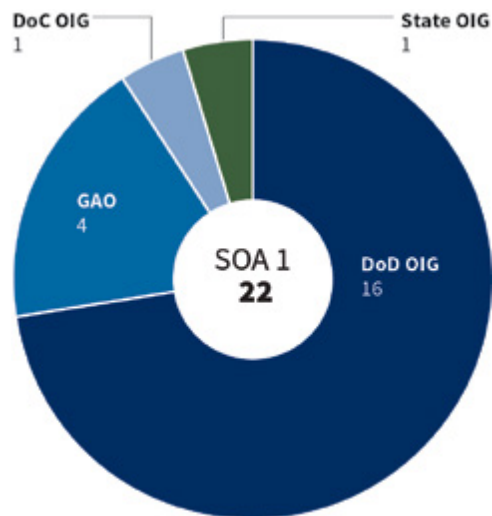
The **DoD OIG** continues to work on numerous projects related to accountability of U.S. defense articles provided to Ukraine. For example, the DoD OIG is continuing a series of evaluations focused on enhanced end-use monitoring of defense articles provided to Ukraine, including assessing the DoD's inventory processes at logistics hubs in Poland.⁶⁷ The DoD OIG is also conducting projects on security and accountability controls for defense articles transferred to Ukraine through European countries such as Slovakia and Romania.⁶⁸

State OIG is planning to conduct a review of the Bureau of International Narcotics and Law Enforcement Affairs' (INL) property management and end-use monitoring in Ukraine. Since Russia's full-scale invasion of Ukraine, INL has provided more than \$800 million in security assistance to Ukraine, including purchases such as heavy trucks, vehicles, and police equipment. Because security assistance delivered in the form of commodities is subject to end-use monitoring, accurate records of property donations are essential to ensuring accountability for such procured commodities. This review will determine whether INL established and implemented appropriate standard operating policies and procedures to properly account for property.⁶⁹

The National Nuclear Security Administration (NNSA) is an agency within the Department of Energy that works to prevent nuclear weapons proliferation and reduce the threat of nuclear and radiological terrorism around the world. According to the NNSA, from the outset of Russia's full-scale invasion of Ukraine in 2022,

Figure 10.

Planned and Ongoing Projects Related to SOA 1, FY 2025



Source: The DoD OIG.

disregard for the principles of nuclear safety and security has been a persistent feature of Russia's misconduct. Russia has threatened the safe operation of Ukrainian nuclear power plants, raising the risk of a nuclear emergency, the effects of which would be felt far from the borders of Ukraine. The NNSA's nuclear and radiological security efforts include a range of activities such as enhancing physical protection and insider threat prevention at Ukrainian nuclear facilities.⁷⁰ The **GAO** is conducting a review on nuclear and radiological security and safety in Ukraine, including funds appropriated to the NNSA and Nuclear Regulatory Commission.⁷¹

According to the Department of Commerce, the Bureau of Industry and Security has taken action to impose export controls on Russia by building on existing restrictions since Russia's occupation of Crimea in 2014. These restrictions have also been applied to Belarus in response to its assistance in Russia's invasion. Specifically, the Bureau imposed controls on a range of items subject to the export regulations that did not previously require export licenses when destined for Russia. The Bureau also imposed similarly stringent controls on items destined for Belarus. Both countries have been subjected to broad in-country transfer controls.⁷² In relation to these activities, the **Department of Commerce OIG** is conducting an audit to assess the actions taken by the Bureau to detect and prosecute violations of export controls by Russia and Belarus.⁷³

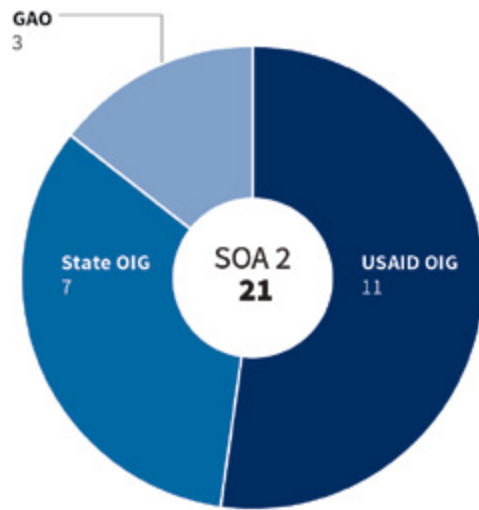
SOA 2. DIPLOMACY, DEVELOPMENT ASSISTANCE, AND HUMANITARIAN ASSISTANCE

This SOA focuses on diplomacy, development assistance, and humanitarian assistance, which represent a major share of the U.S. Government's support to Ukraine in response to Russia's invasion and has significant potential implications for the survival of Ukraine's government and people.

The following activities fall under SOA 2.

- Providing budget and technical assistance to support the Ukrainian government's ability to provide effective governance and key citizen services
- Providing emergency relief, humanitarian assistance, and protection to displaced persons, refugees, and others affected by crisis
- Supporting sustainable and appropriate recovery and reconstruction activities, repairing infrastructure, removing explosive remnants of war, and reestablishing utilities and other public services
- Enabling productive economic activity and supporting resilience of critical services and infrastructure
- Supporting a robust, independent media and civil society, while countering disinformation
- Promoting accountability for war crimes, countering trafficking in persons, and preventing sexual exploitation and abuse
- Promoting anti-corruption and anti-fraud programs and activities

Figure 11.

Planned and Ongoing Projects Related to SOA 2, FY 2025

Source: The DoD OIG.

SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

The oversight community currently has 21 planned and ongoing projects related to diplomacy, development assistance, and humanitarian assistance under SOA 2 for FY 2025. (See Figure 11.)

Corruption poses a threat to effective governance in Ukraine and the region. Efforts to counter corruption risks are a focus of significant U.S. programming. **State OIG** is conducting an audit of State anti-corruption programs and activities in Hungary, Moldova, Poland, and Ukraine to determine whether State implemented and monitored anti-corruption assistance programs and activities in Eastern European countries in accordance with Federal and State requirements.⁷⁴

Strengthening democracy around the world remains a leading U.S. national security priority. Russia's full-scale invasion of Ukraine has heightened concerns about the stability of democratic institutions in Eastern Europe. In alignment with these considerations, **State OIG** is preparing an information report on State programs to support democracy and human rights in selected European and Eurasian countries, including Ukraine.⁷⁵

The U.S. Government aims to hold Russia accountable for war crimes and to build Ukraine's capacity to document, investigate, and prosecute war crimes. In line with this focus, **State OIG** is planning to conduct an audit of the War Crimes Accountability Capacity Building project in Ukraine. This project supports the war crimes units within the Ukrainian Office of the Prosecutor General and other partner organizations by training investigators, lawyers and judges, documenters, and other experts in the investigation and prosecution of international crimes, and the application of international humanitarian law and international criminal law.⁷⁶

Russia's full-scale invasion of Ukraine has also highlighted the strategic importance of the Black Sea region and the need for energy security and diversification. The U.S. Government aids the move toward clean and renewable energy and lower dependence on Russia's fossil fuels in the region through State programming and activities and work with allies and national and international public-private partnerships. **State OIG** plans to conduct an audit to determine whether State's efforts to coordinate and advance energy security and diversification initiatives in the Black Sea region align with relevant strategies and are achieving desired results.⁷⁷

USAID OIG is conducting an audit of USAID's Direct Budget Support to the Public Expenditures for Administrative Capacity Endurance Fund, to determine how USAID oversees its contributions to the fund and assess the extent to which USAID's contributions supported eligible internally displaced persons. USAID OIG is also working on an audit of USAID's energy activities in Ukraine to assess USAID Ukraine's oversight of the Energy Security Project procurement process and to determine the extent to which USAID Ukraine verified that the Energy Security Project delivered equipment and materials to recipients as intended. Additionally, USAID OIG is conducting an audit of USAID's development assistance efforts to address global food security with Ukraine supplemental funding, to assess

how USAID prioritized funding allocation recommendations, and to determine the extent to which selected USAID missions adapted their agricultural programming to address the impacts of Russia’s war in Ukraine.⁷⁸

From the more than \$174.2 billion of Ukraine supplemental appropriations funding, the GAO estimates that USAID has obligated about \$26.8 billion for direct budget support to the Ukrainian government, and that USAID planned to obligate an additional \$3.95 billion, as of July 2024. This funding is intended to ensure that Ukraine can continue critical operations and deliver essential services. This funding also enables Ukraine to use a larger share of its taxpayer funding to combat the invasion.⁷⁹ The **GAO** is conducting a project to evaluate the transparency and accountability of the direct budget support USAID has provided to the Ukrainian government through the World Bank’s Public Expenditures for Administrative Capacity Endurance project, and other related matters.

SOA 3. MANAGEMENT AND OPERATIONS

OAR and support to Ukraine cannot be successful without proper management and operational support, force protection, financial management, and field operations.

The following activities fall under SOA 3.

- Managing field operations, including embassies and consulates
- Ensuring the security of U.S. personnel, property, and information systems
- Providing for the occupational health and safety of personnel
- Managing finances
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Status and execution of U.S. Government assistance and funding
- Validating requests for assistance
- Workforce planning and filling critical needs
- Monitoring vulnerabilities and emergency planning

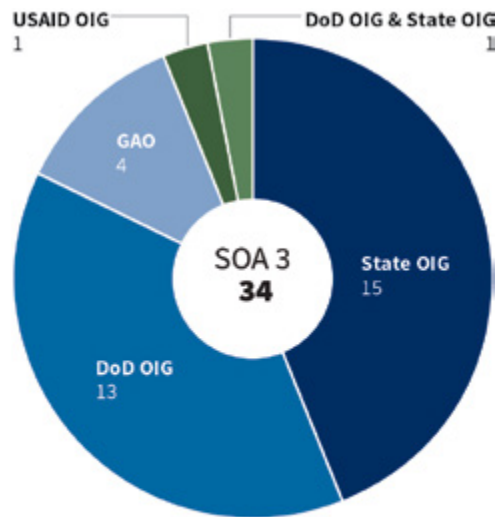
SELECTED FY 2025 PLANNED AND ONGOING PROJECTS

The oversight community currently has 34 planned and ongoing projects related to management and operations under SOA 3 for FY 2025. (See Figure 12.)

The **DoD OIG** is conducting a number of audits related to OAR and Ukraine funding.⁸⁰ An audit of the DoD’s management of EDI investments assesses whether DoD officials effectively prioritized and funded military construction under EDI to support the associated lines of effort.⁸¹ The DoD OIG is also conducting an audit of funds provided for the replenishment of defense articles and services provided to the Ukrainian government through PDA. The audit will help ensure that DoD replenishment funds are used for their intended purposes and that the DoD has established the ability to properly track the execution of replenishment funds.⁸²

Figure 12.

Planned and Ongoing Projects Related to SOA 3, FY 2025



Note: The DoD and State OIGs are working on a joint audit that is counted as one project for the purposes of this SOA; however, this audit is listed within both OIGs' ongoing projects at the end of this plan.

Source: The DoD OIG.

The **DoD OIG** and **State OIG** are conducting a joint audit of the FMF program, which, since February 2022, has provided \$6.33 billion for Ukraine and countries impacted by the war in Ukraine. This audit will examine whether the DoD and State have implemented FMF provided in response to Russia's war against Ukraine in accordance with Federal and departmental guidelines.⁸³

While the U.S. Government has provided significant assistance to Ukraine since the full-scale invasion, personnel security restrictions put in place due to the conflict have limited direct monitoring and evaluation of this assistance on the part of embassy personnel. As a result, State has employed a range of remote monitoring processes, including third-party contract monitoring, technology assisted monitoring, self-reporting, and virtual meetings with implementers. In FY 2025, **State OIG** plans to review the extent to which State's bureaus used remote methods or third-party contractors to monitor their programming in Ukraine and any barriers to this monitoring.⁸⁴

State OIG is prioritizing inspections of overseas missions directly affected by the war in Ukraine. In FY 2025, State OIG will conduct inspections of the U.S. embassies in Moscow, Russia; Riga, Latvia; and Ankara and constituent posts, Türkiye. During these inspections, State OIG will assess each post's executive direction, policy and program implementation, resource management, information management, and security.⁸⁵

Past State OIG audits of emergency action planning have found significant deficiencies with posts' development, testing, resourcing, and implementation of their emergency action plans. **State OIG** is planning to conduct an audit to determine whether the emergency action plans for the U.S. embassies in Tallinn, Estonia; Riga, Latvia; and Vilnius, Lithuania addressed changing risks associated with Russia's continued aggression in the region.⁸⁶

USAID OIG has a planned audit of USAID's cybersecurity defenses to assess the effectiveness of USAID's controls to prevent unauthorized access to its data and systems, including countering and deterring threats from foreign governments that pose a cyberthreat to USAID and the U.S. Government.

The United States has imposed a broad range of sanctions on Russia in response to its invasion of Ukraine. Sanctions may place restrictions on a country's entire economy, targeted sectors of its economy, or individuals or corporate entities. Economic restrictions can include denying a designated entity access to the U.S. financial system, freezing an entity's assets under U.S. jurisdiction, or prohibiting the export of restricted items. Several Federal agencies play a role in implementing sanctions—including developing policy, identifying targets, and prosecuting violators.⁸⁷ The **GAO** is conducting a review that examines the objectives of U.S. sanctions and export controls related to the war in Ukraine and progress toward those objectives. The GAO will also review the changes in key Russian economic indicators since sanctions and export controls were imposed, and the amounts and uses of resources that agencies have received to implement and enforce those sanctions and export controls.⁸⁸

FY 2024 COMPLETED OVERSIGHT REPORTS*

AAA

Total Reports: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0046	A-2024-0068-FIZ	1	PL	Aug 20, 2024

Managing Shop Stock for Armored Brigade Combat Teams Deployed to Europe

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0175	A-2024-0022-AXZ	1	UA	Feb 8, 2024

Replenishment of Missiles Provided to Ukraine

DoD OIG

Total Reports: 23

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0013	DODIG-2024-085	1	Multiple	May 21, 2024

Evaluation of Combatant Command Joint Military Deception Planning

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0017	DODIG-2024-113	1	Multiple	Jul 24, 2024

Evaluation of the DoD's Replenishment and Management of 155mm High Explosive Ammunition

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0053	DODIG-2024-082	3	UA	May 17, 2024

Audit of the DoD's Controls for Validating and Responding to Ukraine's Requests for Military Equipment and Assistance

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0058	DODIG-2024-053	1	UA	Feb 8, 2024

Evaluation of the U.S. European Command's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0059	DoDIG-2024-043	1	UA	Jan 10, 2024

Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0061	DODIG-2024-078	3	UA	May 8, 2024

Audit of the Army's Award of Noncompetitive Contracts in Support of Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0089	DODIG-2024-057	1	UA	Feb 15, 2024

Evaluation of the DoD's Sustainment Plan for Bradley, Stryker, and Abrams Armored Weapon Systems Transferred to the Ukrainian Armed Forces

* As of Sep 20, 2024

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0096	DODIG-2024-056	1	UA	Feb 15, 2024

Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0104	DODIG-2024-090	1	UA	May 31, 2024

Audit of DoD Training of Ukrainian Armed Forces: Patriot Air and Missile Defense System and Collective Training

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0105	DODIG-2024-041	3	UA	Jan 5, 2024

Management Advisory: Audit of Remote Maintenance and Distribution Cell-Ukraine Restructuring Contract Award

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0114	DODIG-2024-046	3	UA	Jan 17, 2024

Management Advisory: Leahy Vetting of DoD-Trained Ukrainian Armed Forces

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0125	DODIG-2024-093	1	UA	Jun 10, 2024

Evaluation of the Accountability of Ukraine-Bound Equipment to Sea Ports of Embarkation in the Continental United States

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0126	DODIG-2024-097	1	UA	Jun 24, 2024

Evaluation of the DoD's Accountability of Lost or Destroyed Defense Articles Provided to Ukraine Requiring Enhanced End-Use Monitoring

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0147	DODIG-2024-095	3	UA	Jun 11, 2024

Audit of the DoD's Revaluation of the Support Provided to Ukraine Through Presidential Drawdown Authority

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0159	DODIG-2024-028	1	UA	Nov 15, 2023

Management Advisory: The U.S. Army's Accountability of Equipment Transferred to Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0160	DODIG-2024-002	1	UA	Nov 2, 2023

Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group-Ukraine and Its Subordinate Commands

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0166	DODIG-2024-069	3	UA	Mar 26, 2024

Management Advisory: The Navy's Execution of Funds to Assist Ukraine

FY 2024 COMPLETED OVERSIGHT REPORTS*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0176	DODIG-2024-108	3	UA	Jul 15, 2024

Management Advisory: Audit of Remote Maintenance and Distribution Cell – Ukraine Restructuring Contract Invoice Oversight

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0177	DODIG-2024-101	3	UA	Jun 25, 2024

Audit of Remote Maintenance and Distribution Cell–Ukraine Restructuring Contract Surveillance Planning and Contractor Oversight

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0178	DODIG-2024-131	3	UA, IL	Sep 16, 2024

Summary of Oversight Reports on Security Assistance to Ukraine Issued From January 2020 Through February 2024, to Inform DoD Efforts to Support Israel and Other Future Security Assistance Efforts

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0202	DODIG-2024-094	1	UA	Jun 10, 2024

Management Advisory: Matters Regarding Naval Support Activity Crane Identified While Evaluating Accountability of Ukraine-Bound Equipment to Sea Ports of Embarkation in the Continental United States

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0203	DODIG-2024-109	1	UA	Jul 15, 2024

Management Advisory: U.S. Air Forces in Europe Handling of Sensitive Information at Logistics Enabling Node–Romania

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0205	DODIG-2024-140	1	UA	Sep 27, 2024

Management Advisory: The DoD Should Analyze the Use of Barcode Scanners for Conducting Inventories of Defense Articles Requiring Enhanced End-Use Monitoring

GAO

Total Reports: 13

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0015	GAO-24-103716C	1	UA	Jul 25, 2024

Cyberspace Operations: DoD Should Take Steps to Improve Coordination with Foreign Partners

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0039	GAO-24-105585C	1	Multiple	Jun 5, 2024

European Logistics: DoD Should Identify Army and Air Force Units Needed for Theater Opening and Army Should Reassess Its Sustainment Force Capabilities

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0010	GAO-24-106192	2	UA	Apr 30, 2024

Foreign Assistance: USAID Should Strengthen Risk Management in Conflict Zones

* As of Sep 20, 2024

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0034	GAO-24-106289	1	UA	Mar 13, 2024

Ukraine: DoD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0086	GAO-24-106751	3	UA	Jul 31, 2024

Ukraine: State and USAID Should Improve Processes for Ensuring Partners Can Perform Required Work

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0091	GAO-24-106649	1	UA	Apr 30, 2024

Ukraine: Status and Challenges of DoD Weapon Replacement Efforts

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0109	GAO-24-106745	1	UA	Aug 20, 2024

Ukraine: U.S. Agencies Should Improve Tracking of Authorized U.S.-Origin Defense Article Transfers Requested by Foreign Donors

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0119	GAO-24-106934	3	UA	Jul 22, 2024

Ukraine Assistance: Actions Needed to Properly Value Defense Articles Provided Under Presidential Drawdown Authority

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0120	GAO-24-106884	2	UA	Mar 28, 2024

Ukraine: Status of Foreign Assistance

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0174	GAO-24-106964SU	1	UA	Jul 30, 2024

Ukraine: DoD Could Strengthen International Military Training Coordination by Improving Data Quality

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0180	GAO-24-107232	3	UA	May 30, 2024

Ukraine: Status and Use of Supplemental U.S. Funding, as of First Quarter, Fiscal Year 2024

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0190	GAO-24-107180	2	UA	Apr 29, 2024

Ukraine: Lessons from Other Conflicts Can Improve the Results of U.S. Recovery Assistance

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0204	GAO-24-107520	2	UA	Jul 31, 2024

Ukraine: Oversight of U.S. Direct Budget Support

State OIG

Total Reports: 17

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0003	ISP-I-24-05	3	AT, UA	Jan 3, 2024

Inspection of the U.S Mission to the Organization for Security and Cooperation in Europe

FY 2024 COMPLETED OVERSIGHT REPORTS*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0004	ISP-I-24-10	3	AT, UA	Dec 13, 2023

Inspection of the U.S Mission to International Organizations in Vienna, Austria

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0016	ISP-S-24-04	3	AT, UA	Oct 26, 2023

Classified Inspection of Vienna Tri-Mission

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0019	ISP-I-24-18	3	PL, UA	Jun 12, 2024

Inspection of Embassy Warsaw and Constituent Post, Poland

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0020	ISP-S-24-11	1	Multiple, UA	Jul 16, 2024

Classified Review of the Department of State's Development and Implementation of the U.S. Plan to Counter Illicit Diversion of Certain Advanced Conventional Weapons in Eastern Europe

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0021	ISP-I-24-24	3	RO, UA	Jul 10, 2024

Inspection of Embassy Bucharest, Romania

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0030	ISP-S-24-18	3	PL, UA	Apr 17, 2024

Classified Inspection of Embassy Warsaw and Constituent Post, Poland

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0032	ISP-S-24-24	3	RO, UA	Jul 1, 2024

Classified Inspection of Embassy Bucharest, Romania

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0033	ISP-I-24-04	3	AT, UA	Dec 7, 2023

Inspection of Embassy Vienna, Austria

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0015	AUD-GEER-24-16	2	UA	May 30, 2024

Audit of the Department of State's Humanitarian Response to the Ukraine Crisis

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0016	AUD-GEER-24-14	3	UA	Mar 26, 2024

Audit of the Bureau of International Security and Nonproliferation Administration of Assistance to Ukraine

* As of Sep 20, 2024

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0038	ISP-I-24-02	1	UA	Nov 6, 2023

Review of Department of State End-Use Monitoring in Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0039	ISP-S-24-01	3	UA	Oct 17, 2023

Review of Embassy Kyiv's Operating Status

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0138	ISP-I-24-17	3	UA	Apr 26, 2024

Review of the Kyiv Transit Platform

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0167	AUD-SI-24-23	3	IQ,JO,UA	Jul 26, 2024

Audit of Worldwide Protective Services III Initial Training Consolidation Initiative

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0208	ISP-S-24-17A	3	UA	Apr 26, 2024

Classified Annex to the Review of the Kyiv Transit Platform

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0225	AUD-GEER-24-31	3	AF, UA	Sep 19, 2024

Supplemental Classified Report on the Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan and Kyiv, Ukraine**Treasury OIG****Total Reports: 1**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0049	OIG-24-025	3	UA	Mar 6, 2024

Anti-Money Laundering/Terrorist Financing: TFI's Ukraine-/Russia-related Sanctions Program Complied with Requirements but Designation Decision Records Were Not Consistently Complete and Closed Timely**USAID OIG****Total Reports: 12**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
OAR 0014	E-000-24-002-M	3	UA	Aug 22, 2024

Public International Organizations: USAID Did Not Consistently Perform Expected Due Diligence

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0009	8-121-24-001-P	2	UA	Oct 16, 2023

Ukraine Response: USAID/Ukraine Adjusted Its Internal Processes and Strategies to Support Recovery Goals for Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0110	E-121-24-003-M	3	UA	Sep 19, 2024

Ukraine Response: Assessment of USAID's Response to Staffing Challenges and Increased Programming Following Russia's Full-Scale Invasion

FY 2024 COMPLETED OVERSIGHT REPORTS*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0128	8-121-24-001-M	2	UA	Feb 13, 2024

Direct Budget Support: USAID Ensured That the Government of Ukraine Adhered to Required Controls, but Did Not Verify the Accuracy of Salary Expenditures

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0131	N/A	2	UA	Oct 12, 2023

Ukraine Investigations Dashboard (<https://oig.usaid.gov/node/6317>)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0134	9-000-24-001-A	2	Multiple	Feb 2, 2024

Information Brief: USAID's Assistance to Address Global Food Security Impacted by Russia's War Against Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0185	N/A	2	UA	Dec 26, 2023

Fraud Alert: Conflicts of Interest in USAID's Ukraine Response

(<https://oig.usaid.gov/sites/default/files/2024-01/Fraud%20Alert%20Ukraine%20Dec%202023.pdf>)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0186	8-121-24-006-R	3	UA	Dec 20, 2023

Audit of the Schedule of Expenditures of Ednannia (Joining Forces) - Initiative Center to Support Social Action, Ukraine Civil Society Sectoral Support Activity Program, Cooperative Agreement 72012119CA00003, January 1 to December 31, 2022

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0197	8-121-24-001-R	3	UA	Oct 25, 2023

Audit of the Schedule of Expenditures of Ukrainian Helsinki Human Rights Union (UHHRU), Under Multiple Awards in Ukraine, January 1 to December 31, 2022

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0198	8-121-24-007-R	3	UA	Dec 27, 2023

Audit of the Schedule of Expenditures for Internews Ukraine, Under Multiple Awards in Ukraine, January 1 to December 31, 2022

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0199	8-121-24-011-R	3	UA	Feb 7, 2024

Audit of the Schedule of Expenditures for All-Ukrainian Network of People Living With HIV/AIDS-100 Percent Life, January 1 to December 31, 2022

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0220	9-199-24-001-M	2	UA	Sep 5, 2024

Direct Budget Support: Ukraine Security Supplemental Appropriations Act, 2024, Mandated Assessment

* As of Sep 20, 2024

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

DoC OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
OAR 0026	2023-470	1

Audit of the Bureau of Industry and Security's Enforcement of Russia and Belarus Export Controls

To assess the actions taken by Bureau of Industry and Security's to detect and prosecute violations of Russia and Belarus export controls.

DoD OIG

Total Projects: 30

REF NO.	PROJECT NO.	SOA
OAR 0028	D2024-D000RH-0101.000	3

Audit of U.S. European Command Force Protection Measures at Installations in Poland that Support Operation Atlantic Resolve

To determine whether the DoD implemented force protection measures at U.S. European Command installations in Poland in support of Operation Atlantic Resolve in accordance with DoD policy.

REF NO.	PROJECT NO.	SOA
OAR 0029	D2024-DEV0PE-0076.000	1

Classified Project - SOCEUR IO

Classified - Please contact DoD OIG.

REF NO.	PROJECT NO.	SOA
OAR 0036	D2024-DEV0PD-0030.000	3

Evaluation of Accountability Controls for Sea Ports of Debarkation in the U.S. European Command

To determine whether the U.S. European Command is effectively scaling, stocking, staffing, and preparing select seaports for movement of equipment provided to foreign partners.

REF NO.	PROJECT NO.	SOA
OAR 0038	D2024-D000RH-0097.000	3

Audit of the DoD's Management of European Deterrence Initiative Investments

To determine the extent to which DoD officials effectively prioritized and funded military construction in support of the European Deterrence Initiative.

REF NO.	PROJECT NO.	SOA
OAR 0044	D2024-D000RH-0124.000	1

Audit of Storage for U.S. Army Prepositioned Stocks in Belgium and the Netherlands

To assess the effectiveness of the Army's storage of prepositioned stocks in Belgium and the Netherlands (APS-2).

REF NO.	PROJECT NO.	SOA
OAR 0054	D2024-DEV0PC-0166.000	3

Evaluation of the Movement of Ukraine and Israel-Bound Equipment through Aerial Ports of Embarkation within the Continental United States

To assess the effectiveness with which the DoD Components are accounting for and processing defense materials from their points of origin through the Aerial Ports of Embarkation for delivery to Ukraine and Israel.

* As of Sep 20, 2024

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
OAR 0056	Planned	3

Audit of DoD's Acquisition and Distribution of Bulk Petroleum Products in U.S. Military Installations in Europe

To assess the effectiveness of the DoD actions to reduce reliance on Russian energy sources within the U.S. European Command area of responsibility.

REF NO.	PROJECT NO.	SOA
OAR 0057	Planned	3

Audit of the DoD's Facilities Sustainment in the U.S. European Command

To assess the effectiveness of the DoD's management of facilities sustainment in the U.S. European Command area of responsibility.

REF NO.	PROJECT NO.	SOA
OAR 0058	Planned	1

Audit of Defensive Cyberspace Operations in the U.S. European Command

To assess the effectiveness of defense cyber operations in the U.S. European Command.

REF NO.	PROJECT NO.	SOA
UKR 0007	D2023-D000FL-0046.000	3

Audit of the DoD's Execution of Funds Provided for Assistance to Ukraine

To determine whether the DoD used the Ukraine assistance funds in accordance with Federal laws and DoD policies. The President signed the Ukraine Supplemental Appropriations Acts with the purpose of responding to the situation in Ukraine. This audit will determine whether the appropriated funds meet that purpose.

REF NO.	PROJECT NO.	SOA
UKR 0029	D2024-DEV0SO-0116.000	3

Evaluation of DoD's Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance

To assess the effectiveness with which DoD contracting officers negotiated fair and reasonable prices with contractors for Ukraine security assistance.

REF NO.	PROJECT NO.	SOA
UKR 0088	D2023-D000RH-0088.000	1

Audit of DoD Maintenance Operations for Military Equipment Provided to Ukraine

To determine the extent to which the DoD provided maintenance support for U.S. military equipment provided to Ukraine.

REF NO.	PROJECT NO.	SOA
UKR 0106	D2024-D000AX-0037.000	3

Audit of the Army's Management of Undefined Contract Actions Awarded to Provide Ukraine Assistance

To determine whether Army contracting officials properly managed undefined contract actions awarded to assist Ukraine by obligating funds and definitizing actions within the required limits and adjusting profit for costs incurred, or properly waiving the requirements in accordance with Federal and DoD policies.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
UKR 0122	D2024-D000RL-0120.000	3

DoD and Department of State Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program

To determine whether the DoD and Department of State appropriately administered and managed foreign military financing provided in response to Russia's war against Ukraine.

REF NO.	PROJECT NO.	SOA
UKR 0170	D2024-DEV0SI-0013.000	1

Evaluation of the DoD's Efforts to Protect U.S. Personnel and Operations Supporting the Ukrainian Conflict

To determine whether the DoD is effectively and efficiently protecting U.S. personnel and operations, including executing counterintelligence activities, within the U.S. European Command in accordance with DoD policy.

REF NO.	PROJECT NO.	SOA
UKR 0171	D2024-DEV0PC-0027.000	1

Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine through Romania

To determine the effectiveness of the DoD's accountability controls for U.S. defense items transferred to the Ukrainian Armed Forces through the Logistics Enabling Node in Romania.

REF NO.	PROJECT NO.	SOA
UKR 0172	D2024-D000RJ-0024.000	1

Audit of Security and Accountability Controls for Defense Items Transferred to Ukraine through Slovakia

To determine the effectiveness of the DoD's accountability controls for U.S. defense items transferred to the Ukrainian Armed Forces through the Logistics Enabling Node in Slovakia.

REF NO.	PROJECT NO.	SOA
UKR 0173	D2024-DEV0PC-0094.000	1

Follow-Up Evaluation of Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine

To determine the extent to which the DoD conducted EEUM of designated defense articles provided to Ukraine in accordance with DoD policy during the period after June 2, 2023. This evaluation is a follow-up to DODIG-2024-043, "Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine," released on January 10, 2024.

REF NO.	PROJECT NO.	SOA
UKR 0179	D2024-DEV0PD-0090.000	3

Evaluation of the Accountability of Presidential Drawdown Authority Defense Equipment Deliveries to Ukraine

To determine whether the Defense Security Cooperation Agency (DSCA) and the Military Services are effectively and efficiently accounting for the delivery of Presidential Drawdown Authority defense equipment to Ukraine in accordance with DoD property book and DSCA security assistance policy.

REF NO.	PROJECT NO.	SOA
UKR 0181	D2024-DEV0PE-0083.000	1

Follow-up Evaluation of Management Advisory: The Protection of Sensitive Mission Data by the Security Assistance Group-Ukraine and Its Subordinate Commands (Report No. DODIG-2024-002)

To assess the extent to which the Security Assistance Group-Ukraine and its subordinate commands, in coordination with U.S. Army Europe and Africa, have fully implemented plans and issued guidance to improve compliance with DoD information security policies.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
UKR 0182	D2024-DEV0PE-0082.000	1

Follow-up Evaluation of Management Advisory: Sufficiency of Staffing at Logistics Hubs in Poland for Conducting Inventories of Items Requiring Enhanced End-Use Monitoring (Report No. DODIG-2023-090)

To assess the actions taken by the DoD to ensure that the Office of Defense Cooperation-Ukraine has sufficient capacity to effectively and efficiently conduct all required enhanced end-use monitoring inventories of designated defense articles prior to transfers into Ukraine.

REF NO.	PROJECT NO.	SOA
UKR 0184	D2023-D000RH-0082.001	3

Audit of the Army's Administration of Noncompetitively Awarded Contracts in Support of Ukraine

To determine whether, in support of the Ukraine response, DoD contracting officials properly administered noncompetitively awarded contracts in accordance with Federal regulations and DoD guidance.

REF NO.	PROJECT NO.	SOA
UKR 0187	D2024-DEV0PD-0109.000	3

Evaluation of DoD Efforts to Collect and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict

To determine the effectiveness of the DoD's collection and use of observations, insights, and lessons learned from Russia's full-scale invasion of Ukraine and the DoD's support to Ukraine, to inform DoD doctrine, planning, training, and equipping.

REF NO.	PROJECT NO.	SOA
UKR 0206	D2024-DEV0PD-0133.000	1

Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces

To determine the effectiveness of DoD Components' processes for verifying the need for, and the accountability of, repair parts requested by the Ukrainian Armed Forces to maintain military equipment provided by the DoD.

REF NO.	PROJECT NO.	SOA
UKR 0211	D2024-D000AX-0151.000	1

Audit of the DoD's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative

To assess the effectiveness of the DoD's processes for ensuring the quality and timeliness of supplies and equipment provided to the Ukrainian Armed Forces funded through the Ukraine Security Assistance Initiative.

REF NO.	PROJECT NO.	SOA
UKR 0212	D2024-D000FI-0161.000	3

Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority

To assess the effectiveness of the DoD's internal controls over the use of funds appropriated for the replenishment of defense articles and the reimbursement for services provided to Ukraine under Presidential Drawdown Authority.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
UKR 0221	Planned	1

Evaluation of the Accountability of Enhanced End-Use Monitoring of Designated Defense Communication Security Articles Provided to Ukraine

To assess the effectiveness with which the DoD is managing the accountability of enhanced end-use monitoring designated communication security articles provided to Ukraine.

REF NO.	PROJECT NO.	SOA
UKR 0222	Planned	1

Evaluation of the Demilitarization of Damaged, Destroyed, and Expended Defense Articles Requiring Enhanced End-Use Monitoring in Ukraine

To assess the effectiveness with which the DoD uses established demilitarization processes for damaged, destroyed, and expended defense articles requiring enhanced end-use monitoring.

REF NO.	PROJECT NO.	SOA
UKR 0223	Planned	1

Evaluation of the U.S. European Command's Long-Term Equipment Storage and Maintenance Complex in Powidz, Poland

To determine whether the Army is able to maintain and account for Army pre-positioned stocks of military equipment at the new Long-Term Equipment and Storage and Maintenance Complex in Powidz, Poland.

REF NO.	PROJECT NO.	SOA
UKR 0224	Planned	1

Evaluation of DoD Stockage of Spare and Repair Parts to Support the Ukrainian Armed Forces

To assess the efficiency and effectiveness with which DoD organizations are storing spare and repair parts in Poland and Ukraine to meet the needs of the Ukrainian Armed Forces.

GAO

Total Projects: 11

REF NO.	PROJECT NO.	SOA
OAR 0035	106999	1

DoD and NATO Logistics in Europe

To review DoD and NATO capacity to transport personnel and materiel within Europe and consideration of related lessons learned from the effort to support Ukraine.

REF NO.	PROJECT NO.	SOA
OAR 0045	107475	3

Management of Presidential Drawdown Authority

To assess agency implementation of the Presidential Drawdown Authority, including processes for: 1) managing drawdowns, and 2) potentially replacing defense articles provided to partners.

REF NO.	PROJECT NO.	SOA
UKR 0099	106763	3

DoD Funding in Support of Ukraine

To determine how DoD has used and tracked funding in support of Ukraine and evaluated the Ukraine Security Assistance Initiative.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
UKR 0115	106773	1

DoD Efforts to Train Ukraine Forces

To examine DoD's approaches to training Ukraine's armed forces, determine how DoD assesses that training and collects lessons learned, and identify effects on U.S. military forces and training facilities in Europe.

REF NO.	PROJECT NO.	SOA
UKR 0157	107057	2

U.S. Direct Budget Support to Ukraine

To evaluate the transparency and accountability of the direct budget support USAID has provided to the Government of Ukraine through the World Bank's Public Expenditures for Administrative Capacity Endurance (PEACE) project, and other related matters.

REF NO.	PROJECT NO.	SOA
UKR 0158	107043/107180	2

U.S. Government Ukraine Recovery Planning

To assess State and USAID planning for recovery, the extent to which ongoing efforts align with U.S. priorities, and the coordination of these efforts with other donor nations and the Ukrainian government.

REF NO.	PROJECT NO.	SOA
UKR 0162	107190	1

Readiness Implications of U.S. Military Assistance to Ukraine

To assess the impact of DoD's provision of military equipment to Ukraine on the Geographic Combatant Commands' readiness to prepare for and conduct operations, the Military Services' training and equipping capabilities, and the Army's efforts to sustain its weapons systems.

REF NO.	PROJECT NO.	SOA
UKR 0163	107079	3

Russia/Ukraine Sanctions and Export Controls

To examine the objectives of sanctions and export controls related to the war in Ukraine and progress toward those objectives; changes in key Russian economic indicators since sanctions and export controls were imposed; and the amounts and uses of resources that agencies have received to implement and enforce those sanctions and export controls.

REF NO.	PROJECT NO.	SOA
UKR 0164	107015	1

U.S. Support for Nuclear and Radiological Security and Safety in Ukraine

To evaluate how the Department of Energy and other agencies have used supplemental appropriations to address nuclear and radiological security and safety risks in Ukraine.

REF NO.	PROJECT NO.	SOA
UKR 0189	107406	3

Combatting Human Trafficking during Armed Conflicts, Including Ukraine

To assess the implementation of State and USAID programs and projects to counter human trafficking in Ukraine and compare them with similar efforts in other countries experiencing armed conflict.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
UKR 0201	107535	2

Ukraine Refugee and Internally Displaced Persons Assistance

To examine U.S. Government assistance to Ukrainian refugees and internally displaced persons, including efforts to coordinate internally as well as with international partners on a comprehensive strategy for addressing the crises and migration challenges.

State OIG

Total Projects: 24

REF NO.	PROJECT NO.	SOA
OAR 0022	24ISP010.00	3

Inspection of Embassy Moscow, Russia

To evaluate the programs and operations of the U.S. Embassy in Moscow, Russia.

REF NO.	PROJECT NO.	SOA
OAR 0025	23ISP046.01	3

Classified Inspection of the Bureau of Political-Military Affairs

To determine whether: 1) the Department of State's Bureau of Political-Military Affairs' leadership is following State's leadership and management principles; 2) the Bureau is carrying out its program and policy implementation responsibilities in accordance with applicable standards; 3) the Bureau is meeting requirements to plan and execute bureau outreach and messaging to key audiences and stakeholders; 4) the Bureau manages its resources in accordance with State standards; and 5) the Bureau manages its information technology operations in compliance with applicable information security and management standards.

REF NO.	PROJECT NO.	SOA
OAR 0031	23ISP046.00	3

Inspection of the Bureau of Political-Military Affairs

To determine whether: 1) the Department of State's Bureau of Political-Military Affairs' leadership is following State's leadership and management principles; 2) the Bureau is carrying out its program and policy implementation responsibilities in accordance with applicable standards; 3) the Bureau is meeting requirements to plan and execute bureau outreach and messaging to key audiences and stakeholders; 4) the Bureau manages its resources in accordance with State standards; and 5) the Bureau manages its information technology operations in compliance with applicable information security and management standards.

REF NO.	PROJECT NO.	SOA
OAR 0048	24ISP042.00	3

Inspection of Embassy Ankara, Türkiye, and Constituent Posts

To evaluate the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts.

REF NO.	PROJECT NO.	SOA
OAR 0049	24ISP042.01	3

Classified Inspection of Embassy Ankara, Türkiye, and Constituent Posts

To evaluate the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
OAR 0050	24ISP049	3

Inspection of the Bureau of Economic and Business Affairs

To determine whether the Bureau of Economic and Business Affairs is: 1) following State leadership and management principles, 2) carrying out program and policy implementation responsibilities in line with State standards, and 3) managing its resources and information technology operations in accordance with State standards.

REF NO.	PROJECT NO.	SOA
OAR 0051	Planned	3

Inspection of Embassy Riga, Latvia

To evaluate the programs and operations of the U.S. Embassy in Riga, Latvia.

REF NO.	PROJECT NO.	SOA
OAR 0052	Planned	3

Classified Inspection of Embassy Riga, Latvia

To evaluate the programs and operations of the U.S. Embassy in Riga, Latvia.

REF NO.	PROJECT NO.	SOA
OAR 0053	24ISP041	3

Review of Leahy Vetting Processes in Select Countries with Leahy Ineligible Unit Agreements

To determine whether State: 1) has developed policies and procedures for instances where recipient units cannot be identified prior to the transfer of assistance, and 2) is implementing Leahy law requirements in accordance with policies and procedures in select countries.

REF NO.	PROJECT NO.	SOA
UKR 0017	23AUD020.00	2

Audit of Department of State Anti-Corruption Programs and Activities in Eastern Europe

To determine whether the Department of State implemented and monitored anti-corruption assistance programs and activities in Eastern European countries in accordance with Federal and State requirements.

REF NO.	PROJECT NO.	SOA
UKR 0042	23AUD001.00	3

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv

To determine whether Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance and what challenges were encountered upon reopening Embassy Kyiv.

REF NO.	PROJECT NO.	SOA
UKR 0149	24AUD027	3

DoD and Department of State Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program

To determine whether the DoD and Department of State appropriately administered and managed foreign military financing provided in response to Russia's war against Ukraine.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
UKR 0155	Planned	3

Audit of Emergency Action Planning at Selected U.S. Embassies in the Baltic States

To determine whether selected U.S. embassies in the Baltic States are prepared to respond and recover from emergencies.

REF NO.	PROJECT NO.	SOA
UKR 0156	24AUD015	2

Information Brief on Democracy and Human Rights Programs in Europe and Eurasia

To provide an overview of State's funding for democracy and human rights assistance in Europe and Eurasia, describe State's approach to democratic backsliding, summarize the sources State uses to gauge changes in democracy, and present an analysis of the democracy and human rights funds State provided to the region from FY 2019 through FY 2023.

REF NO.	PROJECT NO.	SOA
UKR 0191	23AUD001.04	3

Management Assistance Report: Applying Lessons Learned from Previous Evacuations

To determine the extent to which the Department of State has aggregated lessons learned from past evacuations and included such lessons learned in formal guidance and instructions to aid in safeguarding, managing, or disposing of defensive equipment and armored vehicles at overseas posts.

REF NO.	PROJECT NO.	SOA
UKR 0200	23AUD032	3

Audit of U.S. Embassy Kyiv, Ukraine, Records Retention for Electronic Messaging

To determine whether Embassy Kyiv has implemented measures to ensure Federal records created using electronic messaging applications are preserved.

REF NO.	PROJECT NO.	SOA
UKR 0207	23AUD020.02	2

Audit of Department of State Anti-Corruption Programs and Activities in Eastern Europe—Classified Annex

To determine whether the Department of State implemented and monitored anti-corruption assistance programs and activities in Eastern European countries in accordance with Federal and State requirements.

REF NO.	PROJECT NO.	SOA
UKR 0213	Planned	2

Audit of Department of State Efforts to Address Global Food Security Following Russia's Full-Scale Invasion of Ukraine

To determine whether State's Bureau of Global Food Security's programs and activities designed to counter the impact of Russia's full-scale invasion of Ukraine on global food security are achieving intended results.

REF NO.	PROJECT NO.	SOA
UKR 0214	Planned	2

Audit of War Crimes Accountability Capacity Building in Ukraine

To determine whether the Global Criminal Justice Grant for War Crimes Accountability Capacity-Building in Ukraine is achieving intended results.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
UKR 0215	Planned	2

Audit of Department of State Energy Security and Diversification Initiatives in the Black Sea Region

To determine whether State efforts to coordinate and advance energy security and diversification initiatives align with relevant strategies, have defined program objectives, and are on track to achieve those objectives.

REF NO.	PROJECT NO.	SOA
UKR 0216	Planned	2

Audit of Department of State Policies and Practices for Imposing, Enforcing, and Evaluating Economic and Financial Sanctions

To determine whether State, in coordination with the Departments of the Treasury and Commerce, established and implemented policies and practices to impose, enforce, and evaluate the effect of sanctions.

REF NO.	PROJECT NO.	SOA
UKR 0217	Planned	3

Review of Remote Monitoring for Department of State Programs in Ukraine

To determine: 1) the number of State bureaus with implementing partners in Ukraine, 2) the extent to which such bureaus used remote methods or third-party contractors to monitor their programming in Ukraine, and 3) any barriers to remote monitoring in Ukraine.

REF NO.	PROJECT NO.	SOA
UKR 0218	Planned	1

Review of the Bureau of International Narcotics and Law Enforcement Affairs' End Use Monitoring Property Management in Ukraine

To determine whether the Bureau of International Narcotics and Law Enforcement Affairs (INL): 1) followed applicable Federal, State, and INL property management processes for commodities donated to Government of Ukraine entities, and 2) whether INL authorized exceptions to bureau property management and donation processes.

REF NO.	PROJECT NO.	SOA
UKR 0226	Planned	3

Inspection of the Bureau of International Organization Affairs

To evaluate the programs and operations of the Bureau of International Organization Affairs.

USAID OIG

Total Projects: 12

REF NO.	PROJECT NO.	SOA
OAR 0040	991U0124	2

Audit of USAID's Direct Budget Support to the Public Expenditures for Administrative Capacity Endurance Fund

To determine how USAID oversees its contributions to the Public Expenditures for Administrative Capacity Endurance Fund and assess the extent to which USAID's contributions to the Public Expenditures for Administrative Capacity Endurance fund supported eligible internally displaced persons.

* As of Sep 20, 2024

REF NO.	PROJECT NO.	SOA
OAR 0055	Planned	3

Audit of USAID's Cybersecurity Defenses

To assess the effectiveness of USAID's controls to prevent unauthorized access to its data and systems, including countering and deterring threats from foreign governments that pose a unique cyberthreat to USAID and the U.S. Government.

REF NO.	PROJECT NO.	SOA
UKR 0065	881U0323	2

Audit of USAID Energy Activities in Ukraine

To assess USAID/Ukraine's oversight of the implementation of the Energy Security Project procurement process and determine whether USAID/Ukraine verified that the Energy Security Project delivered selected equipment and materials to recipients as intended.

REF NO.	PROJECT NO.	SOA
UKR 0068	881U0124	2

Audit of USAID's Bureau for Humanitarian Assistance Localization Approach in Ukraine

To determine: 1) the extent to which USAID has developed objectives and metrics for the program(s) under review; 2) progress toward achieving those objectives; and 3) how, and to what extent, USAID is monitoring implementer performance in accordance with USAID's standard policies and procedures.

REF NO.	PROJECT NO.	SOA
UKR 0069	881U0224	2

Audit of the USAID's Office of Transition Initiatives Engagement of Local Partners in Ukraine to Contribute to Development Goals

To determine: 1) the extent to which USAID has developed objectives and metrics for the program(s) under review; 2) progress toward achieving those objectives; and 3) how, and to what extent, USAID is monitoring implementer performance in accordance with USAID's standard policies and procedures.

REF NO.	PROJECT NO.	SOA
UKR 0072	EE1U0523	2

Inspection of USAID Partner Controls to Prevent and Respond to Sexual Exploitation and Abuse in Ukraine

To verify whether USAID held partners responding to the Ukrainian crisis to required sexual exploitation and abuse measures prior to executing awards and will review the internal controls reported by partners.

REF NO.	PROJECT NO.	SOA
UKR 0075	991U0123	2

Audit of Bureau for Resilience and Food Security Response to the Humanitarian Crisis Caused by Russia's War Against Ukraine

To examine steps taken by USAID's Bureau for Resilience and Food Security to respond to world-wide food security concerns resulting from the Ukrainian crises.

REF NO.	PROJECT NO.	SOA
UKR 0079	881U0624	2

Audit of USAID/Ukraine's HIV/AIDS Prevention Activities

To determine the mission's role in ensuring that internally displaced persons living with HIV/AIDS have access to medical and social services, and medications during the war.

FY 2025 PLANNED AND ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
UKR 0080	Planned	2

Audit of USAID/Ukraine's Activities to Ensure Access to Critical Health Services

To determine the: 1) extent to which USAID has developed objectives and metrics for the program(s) under review; 2) progress toward achieving those objectives; and 3) how, and to what extent, USAID is monitoring implementer performance in accordance with USAID's standard policies and procedures.

REF NO.	PROJECT NO.	SOA
UKR 0083	Planned	2

Audit of USAID's Agriculture Resilience Initiative for Ukraine

To determine how AGRI-Ukraine targets Ukraine's agricultural production and export challenges through 2023.

REF NO.	PROJECT NO.	SOA
UKR 0135	Ongoing-Variou	2

Incurred Cost Audits of USAID Resources

To determine whether costs claimed by 12 recipients of Ukraine awards and sub-awards for the period January 1, 2018, to December 31, 2022, are allowable, allocable and reasonable in accordance with audit standards, award terms, and Federal regulations.

REF NO.	PROJECT NO.	SOA
UKR 0219	EU1U0224	2

Inspection of USAID's Oversight of Starlink Satellite Terminals Provided to the Government of Ukraine

To determine how: 1) the Government of Ukraine used the USAID-provided Starlink terminals, and 2) USAID monitored the Government of Ukraine's use of USAID-provided Starlink terminals.



* As of Sep 20, 2024

APPENDIX A

About the Special IG for OAR

The Inspector General Act of 1978, as amended (5 U.S.C. Section 419) established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), Department of State (State), and U.S. Agency for International Development (USAID).

Section 419 requires the Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to appoint a Lead IG from among the Inspectors General of the Lead IG agencies upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation; or receipt of notification thereof.

In August 2023, the DoD designated OAR as an overseas contingency operation. Consequently, the CIGIE Chair designated the DoD IG to be the Lead IG for OAR; after which the Lead IG appointed the State IG to be the Associate Lead IG for OAR.

In December 2023, Section 1250B of the National Defense Authorization Act of 2024 redesignated the Lead IG for OAR as the Special Inspector General for OAR. This redesignation does not limit the DoD OIG and its partner agencies from exercising their responsibilities under the Lead IG framework.

Section 419 explains that the Lead IG oversight of the operation “sunsets” at the end of the first fiscal year after commencement or designation in which the total amount appropriated for the operation is less than \$100 million. The Lead IG agencies collectively carry out the following Lead IG statutory responsibilities.

- Submit to Congress on a quarterly basis a report on the contingency operation and to make that report available to the public. The National Defense Authorization Act of 2024 specifies that the quarterly report for OAR be submitted to Congress no later than 45 days after the end of each quarter.
- Develop a joint strategic plan to conduct comprehensive oversight of the contingency operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.

APPENDIX B

Methodology for Preparing the Joint Strategic Oversight Plan

This plan covers the period from October 1, 2024, through September 30, 2025. The Lead IG agencies—DoD OIG, State OIG, and USAID OIG—and other partner oversight agencies contributed to the content of this plan.

To fulfill the congressional mandate to produce a joint strategic plan to conduct comprehensive oversight of the operation, the Lead IG agencies gather data and information from Federal agencies and open sources. The sources of information contained in this plan are listed in endnotes or notes to tables and figures. Except in the case of their audits, inspections, investigations, and evaluations referenced in this plan, the Lead IG agencies have not verified or audited the information collected, as discussed below, through open-source research or from other U.S. Government agencies, and the information provided represents the view of the source cited in each instance.

This plan draws on current, publicly available information from reputable sources. The plan may include the following sources.

- U.S. Government statements, press conferences, and reports
- Reports issued by international organizations, nongovernmental organizations, and think tanks

The Special IG agencies use open-source information to assess information obtained through their agency information collection process and provide additional detail about the operation.

The DoD OIG, as the Special IG for OAR, is responsible for assembling and producing this plan. The OIGs of the DoD, State, and USAID draft input for the sections of the plan related to the activities of their respective agencies and then participate in editing the document.

ACRONYMS

Acronym	
AAA	Army Audit Agency
AT	Austria
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CRS	Congressional Research Service
DoC	Department of Commerce
DoE	Department of Energy
EDI	European Deterrence Initiative
FMF	Foreign Military Financing
GAO	Government Accountability Office
IG	Inspector General
IL	Israel
INL	State's Bureau of International Narcotics and Law Enforcement Affairs
IQ	Iraq
JO	Jordan
MDCP	Multi-Agency Donor Coordination Platform
MoU	memorandum of understanding
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
NNSA	National Nuclear Security Administration
NSATU	NATO Security Assistance and Training for Ukraine

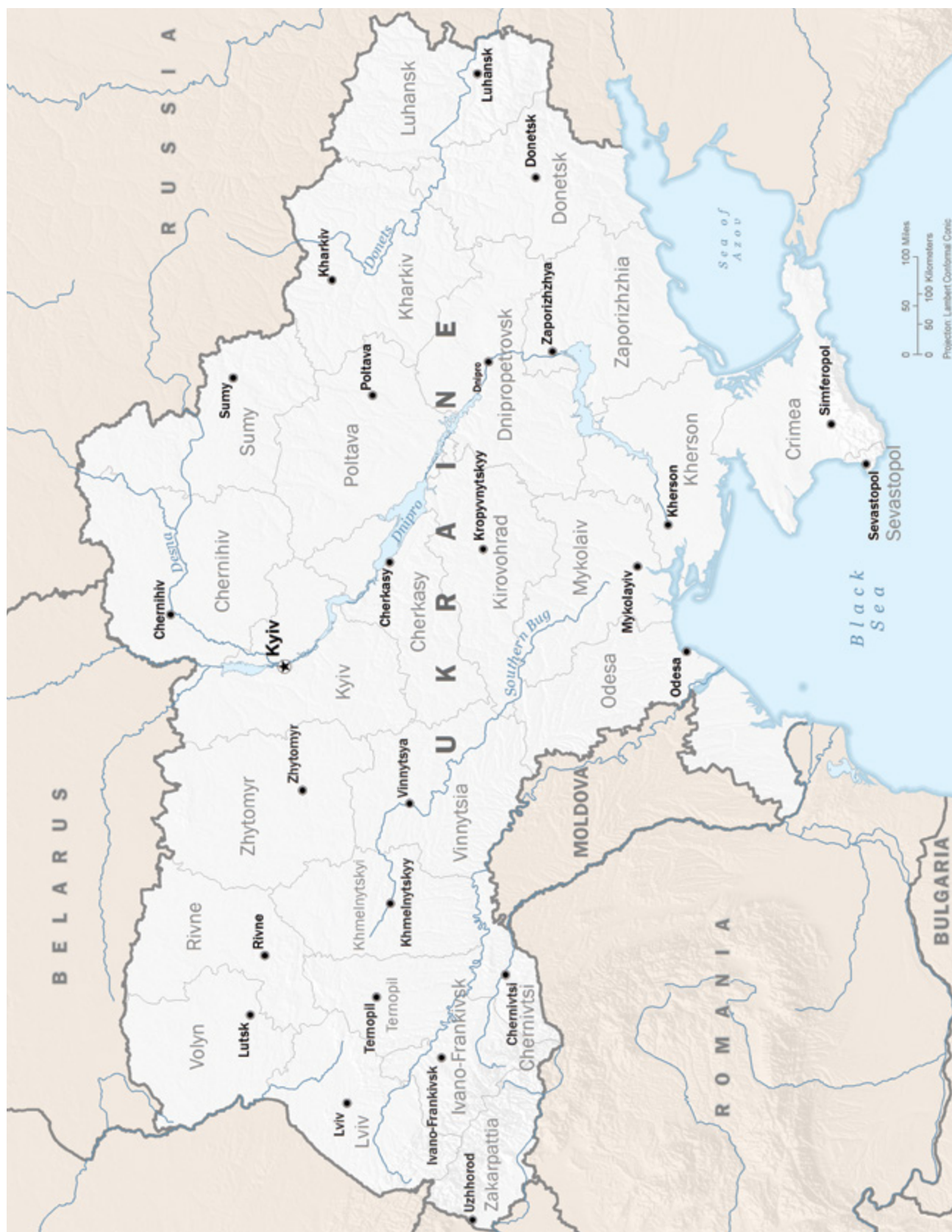
Acronym	
OAR	Operation Atlantic Resolve
OIG	Office of Inspector General
OUSDP	Office of the Under Secretary of Defense (Policy)
OUSDC	Office of the Under Secretary of Defense (Comptroller)
PDA	Presidential Drawdown Authority
PL	Poland
P.L.	Public Law
RO	Romania
SDTF	World Bank's Single Donor Trust Fund
SOA	strategic oversight area
Treasury	Department of the Treasury
UA	Ukraine
UAF	Ukrainian Armed Forces
UN	United Nations
UNICEF	United Nations International Children's Emergency Fund
USAGM	U.S. Agency for Global Media
USAI	Ukraine Security Assistance Initiative
USEUCOM	U.S. European Command
U.S.C.	United States Code

Map of U.S. European Command Area of Responsibility



Source: National Geospatial-Intelligence Agency.

Map of Ukraine



Source: National Geospatial-Intelligence Agency.

Map of NATO Members



Source: National Geospatial-Intelligence Agency.

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