Oversight Observations to Inform the Department of State Ukraine Response

INTRODUCTION

This brief is designed to provide considerations for the Department of State (Department) as it executes programs and operations in support of response efforts following Russia's February 2022 further invasion of Ukraine.

The ongoing war in Ukraine is the largest armed conflict in Europe since World War II and has had deep and wide-ranging consequences. The war has resulted in the displacement of almost a third of Ukraine's population and produced an estimated 216,500 casualties.[1] It is expected to drive significant reductions in gross domestic product for the two combatant nations while suppressing global economic growth, contributing to supply chain disruptions and inflationary effects, and producing shortages in energy, food, and other key commodities.[2]

The scale and scope of the U.S. government's response has been sizable. In three supplemental appropriations in March, May, and September 2022, Congress provided more than $66 billion in funding for Ukraine response efforts across 11 federal departments and agencies.[3] Of this total, accounts managed by the Department received more than $22 billion, supporting Department operations as well as programming designed to provide civil and military security, humanitarian relief, economic assistance, and counterproliferation, among other priorities. A wide array of Department bureaus, offices, and field missions are, engaged in these efforts.

The Biden Administration has described U.S. government Ukraine response efforts as addressing such major national security objectives as promoting democracy, disincentivizing future aggression, and ensuring a peaceful and stable Europe. The administration has signaled that failure to deliver on these aims could have catastrophic consequences.[4] The U.S. government's response efforts have continued to evolve in a dynamic environment confronting significant operational disruptions and requiring adaptations to unanticipated developments on the ground. Meanwhile, the nature and terms of the conflict itself have been subject to rapid changes, as have its social and economic effects.

As Department officials work to advance U.S. government aims against this high-stakes, high-risk backdrop, the Office of Inspector General (OIG) prepared this report to share observations and lessons learned from past oversight work that could be applied to Ukraine response programs and operations. The seven issue areas identified in this brief are drawn from our work as well as the work of other federal oversight bodies. Discussion of the issues is informed by our observations from visits to Poland and the Ukraine border in July and September 2022. In each section of the brief, we discuss challenges observed in the Ukraine response and how similar challenges have manifested in previous settings and we present practices that can be employed to prevent or mitigate related problems.

MANAGING IN THE FACE OF CHANGE AND UNCERTAINTY

The 2022 further Russian invasion of Ukraine has produced conditions that have required significant adjustments in U.S. government response plans. In the lead up to the 2022 invasion, the Department evacuated personnel from Embassy Kyiv, Ukraine, returning in a limited capacity a few months later while maintaining a staff presence in Poland and other countries in the region. Congressional action to appropriate billions of dollars toward Ukraine response efforts spawned the requirement to quickly develop and expand programs and establish the management systems needed to oversee them, but uncertainty remains about continuing levels of financial support for these programs. Meanwhile, efforts to impose economic consequences on Russia and its supporters have substantially added to the requirements of Department units responsible for working with partners on sanctions and trade restrictions.[5] As the conflict continues to unfold, significant questions remain about its trajectory and secondary effects, the resolution of which will affect the Department's strategy and plans.

In recent months, U.S. officials and international institutions have noted an array of continuing points of uncertainty that illustrate the degree of fluidity with which policy makers and managers have been contending in the Ukraine response:

- Evolving military requirements for Ukrainian forces and allies as they adapt to the changing terms of the conflict and the need to resupply over a protracted period.[6]

- Extent of the threat of weapons of mass destruction proliferation or use, or of an incident associated with damage to or mismanagement of a nuclear power plant.[7]

- Potential shifts in the nature and concentration of humanitarian need as Ukrainian families weigh refugee status against the risks of a return and balance this against plans for their children's schooling.[8]

- Resilience of the coalition against Russian aggression in the face of potential energy shortages and rising costs.[9]

- Effects of the war on wider regional economic prospects, trade, and investment.[10]

- Ability of the Ukrainian economy to continue to withstand and recover from deepening poverty, heavy damage to infrastructure, and explosive ordinance risks.[11]

- Continued fiscal health of the Ukrainian government in the face of substantial deficit spending and a weakening currency.[12]

- The ultimate impact of the war on Ukraine's population, human development, service delivery, physical assets, infrastructure, productive sectors, and economy—information that is needed to determine recovery and reconstruction needs.[13]

Uncertainty is not uncommon in significant federal programs and activities, and Office of Management and Budget (OMB) guidance identifies effective risk management as a primary tool for managers to address such uncertainty.[14] Government Accountability Office (GAO) standards for internal control in the federal government provide that management should identify, analyze, and respond to risks.[15] OMB Circular A-123 adds to these expectations that agencies also monitor and communicate to stakeholders about risks.[16] OMB guidance emphasizes that risk must be analyzed in

relation to the achievement of strategic and operational objectives.[17] Consistent with this aim, the Foreign Affairs Manual (FAM) requires bureaus and missions to (1) define objectives that reflect the end state the Department seeks to achieve through strategic planning efforts,[18] (2) link planning efforts to these overarching Department objectives.[19] The Department should establish a solid foundation for effective risk management by ensuring clarity regarding wider strategic and operational objectives for the Ukraine response and how underlying programs and operations support these objectives. Such clarity is essential to comprehensively and effectively identifying and managing corresponding risks.

> ### RECOGNIZED RISK MANAGEMENT PRACTICES
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> - Define strategic goals and objectives.
> - Identify and analyze risks in relation to established goals and objectives.
> - Develop and implement risk mitigation strategies to promote achievement of goals and objectives.
> - Conduct ongoing risk monitoring.
> - Communicate with stakeholders to ensure effective risk management.

In recent years, our work has also noted deficiencies in other aspects of the Department's risk management practices. This work has highlighted weaknesses in the Department's risk assessment and mitigation activities. For example, OIG reported that risk mitigation plans had not been completed for any of the Department's third-party contracts in Somalia as required by Department guidance for critical contracting environment countries.[20,21] OIG also reported that the risk assessment for assistance to Libya had not been updated annually or to account for significant shifts in the security context, both of which are required by the Federal Assistance Directive, even though conflict conditions in the country changed in 2019. In addition, Department officials had not explored whether to apply enhanced risk mitigation measures, such as risk analysis and management vetting, to programs there.[22] Similar dynamics occurred in Somalia, where OIG noted that several risk assessments related to foreign assistance risk designations had not been updated to reflect travel restrictions.[23]

Other deficiencies in risk management have also often emerged in connection with security and safety risks. In recent years, OIG reports have identified shortcomings in facilities-related risk assessments at missions, deficiencies in responses to health safety risks, and weaknesses in both risk assessment and mitigation measures relating to contract and grant management in other operating units.[24] GAO has similarly identified weaknesses in Department practices for assessing security risks at its overseas residences.[25] Others in the oversight community have pointed to risk management deficiencies associated with overseas workforce planning and program management, specifically citing failures to use all available resources in preparing risk responses and failures to fully communicate information about risks to internal and external stakeholders, including Congress.[26]

In addition, GAO has identified contingency planning as a key measure for responding to sudden changes that may arise in uncertain environments. GAO highlights it as a necessary internal control in managing personnel and information technology, in particular.[27] Department guidance likewise emphasizes contingency planning as a tool for managing uncertainty. For example, the FAM[28] establishes contingency planning policies for classified and unclassified information technology and systems and outlines the Domestic Emergency Management Program to ensure that the Department is prepared to respond to and recover from incidents and events affecting its ability to accomplish its domestic mission.

EFFECTIVE PRACTICES FOR MANAGING IN THE FACE OF CHANGE AND UNCERTAINTY

- Define clear strategic and operational objectives and desired end states for the wider Ukraine response.

- Identify risks in relation to established strategic and operational objectives.

- Complete thorough risk assessments as part of award processes, develop corresponding risk mitigation plans as needed, and follow through with timely implementation.

- Update award risk assessments and risk mitigation plans when operating conditions—particularly around security—substantially change.

DIRECTING GEOGRAPHICALLY DISPERSED OPERATIONS

Active conflict along extended frontlines and regular risks of shelling and missile strikes throughout the country make for challenging security conditions in Ukraine. This operating environment has made for a difficult context in which to plan and support embassy operations, affecting determinations about the re-opening of Embassy Kyiv and the numbers of embassy personnel to maintain there and on what terms. These conditions have, in turn, produced a situation in which some essential mission operations are simultaneously based in Poland and Ukraine. Six months into the conflict, Mission Ukraine personnel based in Poland continued to require significant support from Mission Poland as its largest operating location remained a hotel in Rzeszow, Poland.

Embassy Kyiv's dispersed operations present a unique set of leadership and management challenges that are similar in some ways to those faced by remote missions. Last year, OIG reported that the Department had not established formal guidance for operating remote missions. Such guidance could help address common challenges faced by such missions, and OIG recommended that the Department document related best practices and lessons learned.[29]

To help manage operations spanning multiple countries, in some cases, Department officials have established memoranda of understanding (MOUs) between missions with remote personnel and the missions in the countries that host them. Such MOUs have been used to help define roles, responsibilities, and general management of the relationship between the two missions. These MOUs also clearly establish operating protocols around information and communication management, financial management, emergency and safety policies, security, and housing policies.[30] However, according to officials in the Department's Office of Management Strategy and Solutions, in the absence of Department-wide policy regarding the use of MOUs or how frequently to update them,[31] this practice has not been implemented in a consistent way. Some remote missions have swiftly established MOUs with host embassies,[32] but others have done so after many years or not at all. In one case this resulted in security

and coordination issues.[33] We were informed at the time of our July 2022 visit to Poland, that Embassy Kyiv and Embassy Warsaw had not established an MOU, despite the essential Embassy Kyiv operations that were based out of Rzeszow, Poland, and support that was being provided from Embassy Warsaw.[34]

Regardless of whether mission support MOUs are in place, Chiefs of Mission (COM) are responsible for oversight of all mission operations, including those in remote settings, and are required to review management controls on a continuous basis.[35] Past OIG work has shown that exercising these COM responsibilities remotely has been challenging when mission operations are distributed across multiple countries. OIG reported that, in Libya, post management did not identify significant deficiencies related to property management controls[36] and local staff supervision at the evacuated mission in its Statement of Assurance.[37,38] OIG further reported that records management practices were subject to significant lapses.[39] Likewise, in Somalia, the mission did not provide adequate documentation to support its conclusion that there were no significant deficiencies at the remote site and that it could maintain effective internal controls in such a difficult operating environment despite concerns, later confirmed, that mission property was missing.[40]

> ### EFFECTIVE PRACTICES FOR DIRECTING GEOGRAPHICALLY DISPERSED OPERATIONS
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> - Document agreed-upon roles and responsibilities across distinct units responsible for supporting common operations, using MOUs where appropriate.
> - Establish supplementary management and supervision arrangements for remote operating units.
> - Ensure identification of deficiencies at remote operating locations in annual Statements of Assurance.
> - Properly account for mission property.
> - Properly archive official records, including those generated on messaging applications and social media.

MEETING PRESSING WORKFORCE REQUIREMENTS

OIG has identified workforce management as a major management and performance challenge facing the Department.[41] OIG has found that staffing gaps, frequent turnover, poor oversight, and inexperienced and undertrained staff frequently contribute to other Department management challenges.[42] In addition, posts operating in contingency and critical environments have been exposed to dramatic swings in personnel levels.[43] Without appropriate staffing, overseas missions and bureaus at Department headquarters face substantial risks of mission failure.

The surging requirements of the Ukraine response have already put Department staffing practices to the test. Missions and bureaus supporting the response have reported concerns about their access to sufficient qualified personnel to manage and oversee programs and operations and have raised alarms about potential staff burnout. We have learned of extensive reliance on temporary duty (TDY) support[44] and received troubling indications that critical institutional knowledge could be lost. Six months into the conflict, all but three of Embassy Kyiv's section leadership positions had reportedly turned over since February 2022. Meanwhile, as it looked to advance diplomatic aims at the forefront of this leading national security enterprise and oversee a burgeoning set of programs and activities, the embassy was doing so with a workforce far below pre-conflict levels and an overwhelmingly remote staff of locally employed personnel.

Although standards for internal control call for management to establish the organizational structures needed to plan, execute, and control responsibilities needed to achieve objectives, OIG has noted repeated instances in which bureaus were short-staffed in managing crises.[45] Recent inspections of regional bureaus have noted that crisis management responsibilities have prompted a focus on short-term objectives, leaving little time for longer-term strategic activities.[46] In one case, inadequate staffing, inefficient distribution of staff, and insufficient personnel management contributed to an unsustainable workload that was causing workplace stress and burnout.[47] OIG observed that another bureau did not have well-defined processes for assigning staff and responsibilities during

crises, and that staffing shortfalls across offices placed stress on personnel and operations at all levels and impeded the bureau's ability to conduct monitoring and evaluation, execute policy, and oversee administrative operations.[48]

OIG has also identified deficiencies in how the Department determines staffing levels in other contexts. In Iraq, the Department reduced the size of the mission without conducting a systematic staffing analysis, leaving it without a guide for aligning infrastructure and life support service needs with the number of personnel at post.[49] In another case, a bureau did not conduct regular position management planning to align personnel resources with workload and strategic priorities. As a result, employees in several offices reported unsustainable workloads, while others believed their office to be overstaffed relative to its workload.[50] OIG also found that, in addition to hampering productivity and contributing to inefficiencies, insufficient numbers of U.S. direct-hire staff, in several cases, resulted in contractors impermissibly performing inherently governmental functions.[51]

POSITIVE PRACTICE: VISITOR SUPPORT UNITS

Mission Poland reported to OIG that it had received 99 congressional delegations over the 6-month period following Russia's further invasion of Ukraine, noting the staff burden that these and other senior visits imposed. When Mission Turkey experienced a similar rapid rise in the number of senior-level official visitors in prior years, OIG observed that this had diverted the attention of control officers from their core duties and recommended establishing a Visitor Support Unit to organize logistical support for "VIP" travelers and delegations. Mission Turkey implemented OIG's recommendation, shifting more responsibility for official visitors to the existing Visitor Support Unit at Embassy Ankara as well as establishing a new Visitor Support Unit at Consulate General Istanbul.

OIG has also observed bureaus and posts failing to reassess staffing levels in crisis and transition environments. For example, OIG reported that locally employed staff continued to operate in Libya[52] and Yemen[53] following the United States evacuations from those countries. However, despite the significant

change in conditions in those countries, the Department did not systematically reassess locally employed staff presence in-country or review staff locations and functions.

POSITIVE PRACTICE: REMOTE SUPERVISION OF LOCALLY EMPLOYED STAFF

While many of Mission Ukraine's locally employed staff are distributed across the region, they are a primary source of institutional knowledge and integral to the embassy's proper functioning. In the past, the Libya External Office used notable approaches to remotely manage and better protect its 52 Tripoli-based locally employed staff. The Regional Security Officer received daily updates on the safety of each employee and shared them with remote supervisors. Regional Security Office locally employed staff also accompanied Public Diplomacy locally employed staff to project sites and meetings to ensure their security. The remote mission provided online and other training opportunities for locally employed staff in country and brought them to the remote mission to work on specific projects.

Maintaining institutional knowledge has presented another workforce management challenge in similar operating environments. In Iraq, OIG found that contract performance problems went unaddressed in part because the 1-year staff rotations limited the amount of time personnel had to understand and oversee contracts.[54] OIG identified similar issues in Afghanistan, where the steep learning curve and continuous changes at the embassy, paired with short tours, affected contract oversight.[55] In 2016, OIG reported[56] that in overseas contingency operation environments, deploying sufficient, specialized program personnel is paramount because contractors and grantees may take advantage of government representatives' excessive workload, lack of experience, or information gaps.[57] Additionally, in 2021, the Special Inspector General for Afghanistan Reconstruction (SIGAR) reported[58] that, in Afghanistan, the "U.S. government's inability to get the right people into the right jobs at the right times"[59] presented one of the mission's most significant failures. Moreover, SIGAR reported that U.S. personnel in Afghanistan were often unqualified and poorly trained, and those who were qualified were difficult to retain. Often, there was not enough qualified staff to oversee spending.

- Conduct position management planning to align personnel resources with workload and strategic priorities.

- Establish processes for reallocating or temporarily assigning staff to respond to workload surges.

- Assess and adjust staffing plans following significant changes to programming, funding, or security conditions.

- Ensure inherently governmental functions, particularly in contract management, are performed by U.S. government employees or personal services contractors in accordance with Federal Acquisition Regulations.

- Transition from long-term TDY to normal, longer tours of duty to minimize turnover and staffing gaps and improve continuity.

- Establish a dedicated support function as needed to meet intensive visitor support requirements if these are expected to be sustained.

- Create locally employed staff training opportunities and address security of locally employed staff operating remotely.

OPERATING IN A RESTRICTIVE ENVIRONMENT

U.S. government activities in Ukraine are currently subject to significant security restrictions. These have, in turn, imposed constraints on the ability to deploy U.S. government personnel to perform diplomatic, operational, and program functions or to fully execute those functions when staff are in place. Without the military support embassies in conflict settings have frequently relied upon for logistical and security assistance, Mission Ukraine experiences these restrictions in a particularly acute manner. For example, we were advised during our visits that direct observation of program activities on the part of U.S. officials is challenging to arrange, and only possible outside of Kyiv and Kyiv oblast in rare instances. In addition, typical approaches to required end-use monitoring of defense and law enforcement materials were reportedly limited, as kinetic military activity and

active combat create an environment in which standard verification is difficult or impossible. Such conditions can carry significant risks for the Department, because oversight weaknesses expose programs to greater risks of mismanagement and fraud, a significant concern in Ukraine, which ranked in the bottom third in the global corruption perception index in 2021.[60]

Adaptations to security requirements and movement restrictions have presented a challenge in other similar response efforts, often with significant operational effects. In Pakistan, OIG found that security policies restricting staff travel in-country impeded public diplomacy efforts and contributed to a backlog in immigrant visa fraud investigations.[61] Mission staff in Liberia indicated that the strain the Ebola crisis put on the mission in 2014 and 2015 was at the root of a wide range of problems that included everything from driver certifications, collection of travel advances, spot checks of inventory, and grants management procedures.[62] OIG's inspection of the mission in Sierra Leone illuminated similar Ebola-related impacts on that embassy's internal controls, including numerous and significant deficiencies in facility maintenance and security.[63]

In similar contexts in the past, OIG has noted project oversight issues arising from limitations on Department monitoring and evaluation activities. In Pakistan, OIG found that embassy staff had not properly monitored an award because staff did not perform site visits owing to security concerns. As a result, they were late to learn that project equipment purchased years earlier had not been used and that the project was failing to meet one of its objectives.[64] In Iraq, OIG found that Department officials had not conducted site visits for almost 2 years in connection with 12 grants valued at more than $42 million, relying instead on local contractors for this purpose.[65] Similarly, in 2021, the U.S. Agency for International Development (USAID) OIG reported that a third-party monitoring and evaluation contractor did not complete all required work on time or to the extent planned because of weaknesses in USAID management of third-party monitors that resulted in untimely follow-up and resolution of identified issues.[66] Nonetheless, OIG has found some successes with third-party monitoring, noting that a contractor in Iraq provided satisfactory monitoring support for foreign assistance programs and fulfilled all contract requirements under a

$15 million indefinite delivery, indefinite quantity contract.[67]

In the past, the Department has also struggled to move quickly and effectively to support a significant embassy presence while meeting physical security requirements. OIG reports on construction projects in Afghanistan offer several such examples. At the outset of construction projects there, the Department experienced acquisition delays for physical security upgrades because it lacked an adequate contract mechanism for procuring construction services.[68] The drive to start work quickly later factored into the Department's decision to have a bureau that lacked construction management experience oversee a large-scale construction contract that ultimately cost more than $100 million and resulted in no discernible benefit.[69] In other instances in Afghanistan, OIG found that the Department responded to pressures to move embassy staff into hardened structures by prematurely declaring buildings substantially complete even though major building systems had not been fully commissioned.[70]

EFFECTIVE PRACTICES FOR OPERATING IN A RESTRICTIVE ENVIRONMENT

- Ensure embassy security restrictions and requirements are responsive and appropriate to identified risks.

- Document and communicate transparently about current monitoring and evaluation practices, including whether and how they differ from standard practices.

- Consider establishing third-party monitoring contracts to increase visibility into the performance of U.S. government-funded programs and activities.

- Implement procedures for responding to accelerated construction requirements, including effective contract arrangements to meet evolving construction needs.

DELIVERING EFFICIENT COORDINATION

The Ukraine response involves a complex web of players within the Department, across the federal government, in multilateral organizations, and among other nations, each associated with a specific resource set and functional focus. Navigating this web of actors is complex at Department headquarters where coordination functions related to policy, programming, and administration are distributed across several offices or not clearly assigned. In addition to a host of headquarters operating units, many missions across the region have an important role in the response effort. Ensuring that all Department components of the response are working efficiently toward common aims presents an exceptional coordination challenge. When other agencies, nations, and organizations are added into the mix, the coordination requirements are vast.

POSITIVE PRACTICE: DESIGNATING ASSISTANCE AMBASSADORS

Ukraine response efforts are far reaching and extend across numerous federal agencies and Department bureaus. Faced with similar conditions, embassies in Baghdad and Kabul established Assistance Ambassador positions to coordinate foreign assistance programs and operations. Assistance Ambassadors were responsible for ensuring foreign assistance aligned with U.S. and mission strategic goals and objectives, as well as deconflicting operations between embassy sections and other agencies and preventing duplicative efforts. When OIG examined a similar assistance coordination function in Pakistan, we found that the function had improved interagency coordination of the embassy's civilian assistance portfolio.

In 2014, following the initial Russian invasion of Ukraine, Embassy Kyiv established a Senior Assistance Coordinator (ACOORD), though not an Ambassador-equivalent, responsible for strategic coordination of all U.S. government foreign assistance to Ukraine in terms of interagency policy alignment and impact. The ACOORD chairs an Assistance Cluster composed of the sections and agencies that provide assistance to Ukraine. The Assistance Cluster provides an opportunity for the ACOORD to gather information on interagency program implementation and monitoring, identify shortcomings, and assist stakeholders with mitigation.

OIG has identified efficient coordination within the Department and among its interagency partners and other stakeholders as a major management challenge in crisis and transition environments. Specifically, in

November 2021, OIG stated, "[p]oor coordination and vague or dispersed authority continue to be at the root of some of the Department's deficiencies. Multiple Department functions are impacted, contributing to longstanding and systemic difficulties. . . . It is important that leadership take a proactive role in ensuring a structure is in place to efficiently run operations."[71]

> ### POSITIVE PRACTICE: CONVENING EXTERNAL STAKEHOLDERS
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> The Department can play a pivotal role in convening external stakeholders to coordinate planning for transitions. In 2019, OIG highlighted the Department's co-leading of a planning process on stabilization in Raqqa, Syria, that included participation from the full range of U.S. government stakeholders and several foreign governments.
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> As part of the planning process, stakeholders convened five in-person workshops and formed four working groups that met regularly and reported at a standing, twice monthly synchronization meeting. The planning exercise yielded the Raqqa Civilian Planning Framework, a matrix outlining detailed actions across eight lines of effort related to stabilization and humanitarian assistance.

The *Standards for Internal Control in the Federal Government* require management to establish and define reporting lines at all levels of the organization.[72] Yet, OIG reported that within the Department, unclear lines of authority between Special Envoys and regional bureau leadership complicated policy execution and management in the Venezuela and Syria crises and inhibited effective executive-level program oversight.[73] Similar issues have occurred with remote platforms in the field. In the Syria response, a key Turkey-based office did not have an officer-in-charge to provide overall executive direction and oversight or on-site leadership, undermining accountability and internal controls, and potentially impeding decision making in response to security threats.[74]

Department guidance establishes officials' role in directing and supervising all foreign assistance programs under their purview.[75,76] OIG has identified multiple situations in which the Department did not possess sufficient information on the full range of foreign assistance programs being implemented in a particular country. In inspections of three different headquarters operating units, OIG found that COMs or regional bureaus were unable to direct and supervise the implementation of all foreign assistance programs authorized by the Foreign Assistance Act, either because a functional bureau failed to share sufficient information about programs or because regional bureaus did not exercise or clearly define policy coordination functions with respect to other bureaus or USAID.[77] In Syria, OIG learned that the field mission's program tracking system lacked information on programs from some Department bureaus and did not identify planned projects, costs, and results.[78] In Iraq, OIG found that the post's public diplomacy activities operated without formal post-level strategic planning and were not fully integrated with wider U.S. government activities supporting the same goals.[79] In Egypt, OIG reported a lack of coordination of foreign assistance efforts, learned that a program had been funded without COM approval, and found that several sections and agencies at the embassy were unaware of standard procedures for obtaining written COM approval before moving forward with programs.[80]

> ### EFFECTIVE PRACTICES FOR DELIVERING EFFICIENT COORDINATION
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> - Ensure clear lines of authority in organizational structures for managing the crisis in the field, within the Department, and with the interagency.
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> - Create, where appropriate, permanent interagency mechanisms for planning and coordination.
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> - Convene external stakeholders to coordinate planning for transitions.
>
> - Coordinate with interagency partners and stakeholders to avoid duplication of effort.

DRIVING PROGRAM PERFORMANCE

The U.S. government has substantially increased assistance to Ukraine and other nearby states, committing $60 billion to these efforts in calendar year 2022.[81] This assistance is distributed across a range of agencies, Department bureaus, offices, and missions. At Embassy Kyiv alone, more than a dozen different

sections and agencies had active assistance programs. Effective performance management systems will be critical to ensuring that these extensive, large-scale efforts achieve their intended objectives.

To achieve U.S. foreign policy goals and provide greater accountability to American taxpayers, Department guidance requires programs and projects to exemplify best practices in strategic planning, budgeting, and management. Bureaus, offices, and missions are responsible for developing and implementing performance measurement plans to determine whether initiatives are successful. The FAM requires strategic planning at the agency, bureau, and mission levels to monitor progress, measure results, best allocate resources, and ensure accountability.[82] OIG has identified a lack of comprehensive planning, from the strategic level to program implementation, as a key factor in past performance management deficiencies. For example, OIG found that the Bureau of African Affairs had not conducted a foreign assistance program strategic review to ensure that individual programs were clearly aligned with current policy priorities, resulting in staff who were unclear about how the bureau's strategic priorities related to country-specific and regional foreign assistance priorities.[83] Similarly, OIG reported that the Bureau of Counterterrorism did not ensure that its strategic plans and activities aligned with the Department's overall countering violent extremism goals, as required by the FAM. Therefore, it was unclear whether grants and cooperative agreements awarded to counter violent extremism were achieving desired results.[84]

OIG has also observed several recurring deficiencies within the Department's implementation of performance management principles in conflict or post-conflict environments, including failure to develop specific, measurable, achievable, relevant, and time-bound (SMART)[85] program objectives and performance indicators. In Afghanistan, OIG found that the Department did not fully develop or implement performance measurement plans to track progress or assess whether counternarcotics programs had achieved desired results. As a result, the Department could not effectively determine funding requirements for programs or assess whether they should be revised, reduced, or canceled.[86] OIG noted similar weaknesses in Pakistan where the embassy did not document program

evaluations or collect adequate data to determine whether provided assistance improved Pakistani police performance.[87] In Haiti, OIG found that key projects did not include systems for verifying and measuring performance in achieving project goals.[88] And, in 2020, OIG reported that the Bureau of European and Eurasian Affairs did not ensure that implementing partners performed required monitoring and evaluation activities and did not obtain data it needed to perform evidence-based analyses of U.S. foreign assistance being provided to the region.[89] In a recent review of the Department's Countering Russian Influence Fund, however, OIG reported that the Bureau of European and Eurasian Affairs implemented new procedures and controls in response to the 2020 report to improve monitoring and evaluation activities and performance analyses,[90] which will be further tested throughout the Department's Ukraine response.

> **EFFECTIVE PRACTICES FOR DRIVING PROGRAM PERFORMANCE**
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> - Conduct comprehensive strategic planning to align programs with policy priorities.
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> - Ensure that performance management plans clearly align program activities with strategic plans.
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> - Ensure that program and project objectives and performance indicators are consistent with SMART principles.

APPLYING AWARD MANAGEMENT AND OVERSIGHT PRINCIPLES

Because of staffing and security limitations, as well as surging requirements, Ukraine response efforts are likely to involve substantial reliance on contractors and grantees to execute programs and support operations. As of October 2022, the Department estimated that 17,750 contracts associated with nearly 3,000 vendors and valued at approximately $384 million were ongoing in Ukraine. Similarly, the Department identified more than 300 federal assistance awards associated with approximately 230 vendors and valued at an estimated $1.7 billion that were ongoing throughout Ukraine. As a result, effective award management and oversight practices are likely to be integral to the success of the Ukraine response.

Federal acquisition guidance is designed to promote competition and fair and open business conduct.[91] OIG has, however, found Department practices to sometimes deviate from these norms in conflict and post-conflict settings. OIG found that short-term contracts awarded on a sole source basis as "bridge contracts" were frequently used in Afghanistan and Iraq over multiple years to noncompetitively extend contract services beyond the expiration of an original contract. In another case, the Department used an inapplicable exception to full and open competition as the basis for noncompetitively continuing a contract. These practices have hampered opportunities for the Department to realize potential cost savings and performance improvements in the past.[92]

OIG has also found difficulties stemming from the overlay of staffing limitations on top of responsibility for administering complex, large-scale awards. In examining management of one major contract in Iraq, OIG found that the Department had not assigned personnel with sufficient contract management and technical experience and that this inexperience contributed to the fact that many oversight activities did not occur and subpar contractor performance went unaddressed.[93] In the case of another award in Iraq, OIG found that the Department had not formally assigned oversight personnel or ensured that staff adequately documented the contractor's performance. As a result, the Department had no basis or justification to hold the contractor accountable for identified performance weaknesses.[94] In Afghanistan, OIG found that a Contracting Officer failed to assign an alternate Contracting Officer's Representative, which subsequently resulted in an unauthorized individual approving contract changes when the designated Contracting Officer's Representative was unavailable.[95]

Financial oversight of contracts has been a particular challenge for the Department—one that has played out frequently in similar settings to those in Ukraine. An OIG review of contracts issued from FY 2017 through FY 2019 revealed that Department personnel had made at least 230 unauthorized commitments for services outside contract scopes of work, thereby increasing Department costs by nearly $7 million.[96] OIG identified another case in which a single Contracting Officer added $11.8 million in unauthorized commitments to a given contract.[97]

Unstable environments also affect Department operations in the execution of invoice review. To account for price volatility in places like Afghanistan and Iraq, the Department has tended to rely on cost-reimbursable contracts rather than firm-fixed price contracts. These contracts result in complex and lengthy invoices, which have a significant effect on the workload of reviewers and increase the risk of error or delay in the process.[98] In line with these risks and workload effects, in Iraq, OIG found that 68 percent of statistically sampled invoices approved for payment were approved without documentation that supported the invoiced amount.[99] Based on such findings, OIG has questioned millions of dollars in costs associated with Department contracts.

> ### EFFECTIVE PRACTICES FOR APPLYING AWARD MANAGEMENT AND OVERSIGHT PRINCIPLES
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> - Promote full and open competition in awards processes where possible.
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> - Ensure that award recipients have effective systems for monitoring and evaluating their programs and for providing appropriate reporting to agency officials.
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> - Ensure awards are managed by personnel with sufficient contract management and technical expertise to effectively oversee contractor performance.
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> - Prior to approving, ensure invoices are fully reviewed by award managers and supported with appropriate documentation.

CONCLUSION

The effective planning and execution of Ukraine response efforts is a formidable undertaking. To deliver on ambitious U.S. government aims across such a large-scale, complex, high-stakes enterprise, officials will first have to overcome a series of challenges. Through our ongoing engagement, we have observed that senior Department officials involved in the Ukraine response are aware of many of the challenges they face.

This brief highlights seven key challenge areas we have noted in similar settings in the past and aims to provide information on Department responses, including

effective practices it put in place. OIG is aware that Embassy Kyiv and Department officials are taking steps to address many of these key challenges and anticipates that our observations will assist them in their efforts to respond to related issues.

OIG places its highest priority on Ukraine response oversight efforts and will continue to closely monitor Department response efforts and tailor our oversight plans to respond to the greatest associated risks. As we do so, we will look to understand how officials are applying lessons from observations about similar past response efforts.

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[1] This figure includes approximately 16,500 civilian casualties, including 6,500 killed and 10,000 injured; 100,000 Russian military casualties; and 100,000 Ukrainian military deaths. See United Nations High Commissioner for Refugees (UNHCR), "Ukraine: Civilian Casualty Update, 7 November 2022;" Washington Post, "'Well over' 100,000 Russian troops killed or wounded in Ukraine, U.S. says," November 10, 2022.

[2] World Bank, *Global Economic Prospects*, June 2022, "Executive Summary," pages xvii and xviii.

[3] Consolidated Appropriations Act, 2022, Public Law 117-103, Division N – Ukraine Supplemental Appropriations Act, 2022, March 15, 2022; Additional Ukraine Supplemental Appropriations Act, 2022, Public Law 117-128, May 21, 2022; and Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Public Law 117-180, Division B, Title III, September 30, 2022.

[4] New York Times, "President Biden: What the United States Will and Will Not Do in Ukraine," May 31, 2021.

[5] Department, "Department Press Briefing," August 17, 2022.

[6] Department, "Opening Statement to Senate Foreign Relations Committee: 'US Efforts to Support Ukraine Against Russian Aggression,'" Statement by Jessica Lewis, Assistant Secretary of Political-Military Affairs, May 12, 2022, pages 7 and 8; and United States Senate, Committee on Foreign Relations, "Russia's Invasion of Ukraine: Assessing the U.S. and International Response," S. HRG 117-344, March 8, 2022, pages 9 and 13.

[7] International Atomic Energy Agency, *Nuclear Safety, Security, and Safeguards in Ukraine: 2nd Report by the Director General,* 28 April – 5 September 2022, paragraphs 14–16; and United States Senate, Committee on Foreign Relations, Hearing S. HRG. 117-344, March 8, 2022, pages 15 and 29–30.

[8] OIG interviews with Bureau of Population, Refugees, and Migration and USAID Disaster Assistance Response Team personnel in Poland, July 2022.

[9] Department, "Department Press Briefing," August 22, 2022, pages 14–15.

[10] World Bank, "Social Protection for Recovery," *Europe and Central Asia Economic Update*, Fall 2022, pages 10–11 and 18.

[11] Ibid., page 158; Organization for Economic Cooperation and Development (OECD), *The Architecture of Infrastructure Recovery In Ukraine*, July 1, 2022, pages 2 and 3; Department, Diplomatic Note, "Soccer Saves Lives: New U.S. Effort in Ukraine to Reduce Risk of Explosive Hazards," October 5, 2022; and Department, "Panel: 'The Evolving Crisis in Ukraine – How Different Parts of the USG Are Reacting in Real Time,'" May 26, 2022, page 5.

[12] World Bank, "Social Protection for Recovery," page 157.

[13] World Bank, the Government of Ukraine, and European Commission Joint Report, *Ukraine Rapid Damage and Needs Assessment*, August 2022, page 11.

[14] Office of Management and Budget, OMB Circular No. A-123, "Management's Responsibility for Enterprise Risk Management and Internal Control," page 9 (July 2016).

[15] GAO, *Standards for Internal Control in the Federal Government*, page 1 (GAO-14-704G, September 2014).

[16] OMB, Circular A-123, page ii.

[17] Ibid., page 16.

[18] 18 FAM 301.2-4(A)(2), "Key Elements and Standards for Core Strategy Documents."

[19] 18 FAM 301.2-1(b), "Purpose," and 18 FAM 301.2-4(b), "Strategic Planning Process Requirements and Hierarchy."

[20] OIG, *Inspection of U.S. Mission to Somalia*, page 9 (ISP-I-19-09, October 2018).

[21] 14 FAM 244.4-2, "Critical Environment Risk Assessments," and 14 FAM 244.4-3, "Critical Environment Risk-Mitigation Plans," require that a comprehensive risk assessment must consider the safety of Department contract personnel and that a corresponding risk mitigation plan be developed to address key risk areas of contractor performance. In addition, 14 FAM 244.4-3(e) states that risk mitigation plans will address areas of high risk identified in the risk assessment. In ISP-I-19-09, OIG reported that for the Somalia risk assessment, the housing security, transportation security, general security, life support, and medical areas received the highest risk score. The requirements for the Critical Environments List only apply to Department contracts—regardless of funding type—and do not apply to Department of Defense or USAID contracts (ISP-I-19-09, page 9, footnote 15).

[22] OIG, *Inspection of the Libya External Office*, pages 11 and 12 (ISP-I-21-04, November 2020).

[23] OIG, *Audit of Department of State Foreign Assistance Grants and Cooperative Agreements in Somalia*, page 6 (AUD-MERO-20-45, September 2020).

[24] OIG, *Inspection of Embassy Pristina, Kosovo*, page 14 (ISP-I-22-17, June 2022); *Inspection of Embassy Athens and Constituent Post, Greece*, pages 10 and 11 (ISP-I-22-14, May 2022); *Inspection of Embassy Sofia, Bulgaria*, page 12 (ISP-I-22-18, May 2022); *Inspection of Embassy Santiago, Chile*, pages 10–12(ISP-I-22-10, March 2022); *Inspection of Embassy Reykjavik, Iceland*, pages 13–15 (ISP-I-22-02, October 2021); *Inspection of Embassy Port-au-Prince, Haiti*, pages 20–23 (ISP-I-19-18, June 2019); *Inspection of the Bureau of Democracy, Human Rights, and Labor's Foreign Assistance Program Management*, pages 5 and 6 (ISP-I-19-12, October 2018); *Audit of the Department of State Management and Monitoring of Federal Assistance Awards to For Profit Organizations*, page 5 (AUD-CGI-22-26, May 2022); *Audit of the Department of State's Risk Assessments and Monitoring of Voluntary Contributions to Public International Organizations*, page 5 (AUD-MERO-21-18, March 2021); and *Audit of Department of State Foreign Assistance Grants and Cooperative Agreements in Somalia*, page 6 (AUD-MERO-20-45, September 2020).

[25] GAO, *Diplomatic Security: State Department Should Better Manage Risks to Residences and Other Soft Targets Overseas* (GAO-15-700, July 2015), GAO Highlights, "What GAO Found."

[26] USAID OIG, *USAID Needs To Implement a Comprehensive Risk Management Process and Improve Communication As It Reduces Staff and Programs in Afghanistan*, pages 2 and 3 (Audit Report 8-306-21-002-P, March 19, 2021).

[27] GAO-14-704G, September 2014, pages 31 and 55.

[28] 5 FAM 850, "Contingency Planning Policy for Information Technology & Systems;" and 6 FAM 410, "Domestic Emergency Management Program."

[29] OIG, *Audit of Department of State Protocols for Establishing and Operating Remote Diplomatic Missions*, pages 4, 5, and 6 (AUD-MERO-21-33, July 2021).

[30] Ibid., page 10.

[31] Ibid., page 11.

[32] Ibid., pages 10 and 11.

[33] Ibid., page 10; and OIG, ISP-I-21-04, November 2020, page 13.

[34] Although the Embassy Kyiv personnel based in Poland are not considered to constitute a "remote mission," OIG's past findings regarding MOUs between remote and host missions are pertinent to the support arrangement in place there.

[35] Department, Cable 20 STATE 123846, "Your Role in Assuring Strong Management Controls and Oversight Over Post Operations (December 23, 2020)," outlines COM's role in assuring strong management controls and oversight of mission operations, including reviewing management controls on a continuous basis. In addition, GAO requires documentation as part of an effective internal controls system (GAO-14-704G, September 2014, OV4.08, page 19).

[36] This included, for example, the inability to account for vehicles, IT equipment, and other property valued at $9.2 million. See OIG, ISP-I-21-04, November 2020, page 8.

[37] OIG, ISP-I-21-04, November 2020, page 6.

[38] 2 FAM 024, "ANNUAL MANAGEMENT ASSURANCE PROCESS," paragraph (d) states that annually, COMs, Assistant Secretaries, and office heads provide an assurance statement, addressed to the Secretary of State, concerning the effectiveness of internal controls in their respective operations.

[39] OIG, ISP-I-21-04, November 2020, page 13.

[40] OIG, ISP-I-19-09, October 2018, page 6. In addition, 2 FAM 324.2(a), "Chargé d'Affaires ad Interim," states, "[i]n the absence of the titular head of the mission, the Chargé d'affaires ad interim takes precedence over all officers, military and civilian, and representatives of other federal agencies."

[41] OIG, *Inspector General Statement on the Department of State's Major Management and Performance Challenges Fiscal Year 2022*, page 1 (OIG-EX-23-02, November 2022).

[42] Ibid., page 12.

[43] Ibid., page 11.

[44] For example, U.S. Embassy Warsaw, Poland, officials stated that Mission Poland has relied extensively on TDY staff to support U.S. Embassy Kyiv, Ukraine, and the wider Ukraine response. Specifically, Mission Poland brought in approximately 500 TDY staff during the first half of calendar year 2022 to support Ukraine efforts.

[45] GAO-14-704G, September 2014, Principle 3.02, page 27.

[46] OIG, *Inspection of the Bureau of Near Eastern Affairs*, page 8 (ISP-I-17-22, May 2017) and *Inspection of the Bureau of Western Hemisphere Affairs*, page 6 (ISP-I-20-05, November 2019).

[47] OIG, ISP-I-20-05, November 2019, page 9.

[48] OIG, *Inspection of the Bureau of Population, Refugees, and Migration*, pages 5 and 6 (ISP-I-17-10, February 2017).

[49] OIG, *Audit of the U.S. Mission Iraq Staffing Process*, page 1 (AUD-MERO-13-33, August 2013).

[50] OIG, ISP-I-17-22, May 2017, page 17.

[51] OIG, *Inspection of the Bureau of Counterterrorism's Foreign Assistance Program Management*, page 6 (ISP-I-20-14, June 2020) and OIG, *Inspection of the Global Engagement Center*, page 11 (ISP-I-22-15, September 2022).

[52] OIG, ISP-I-21-04, November 2020, page 3.

[53] OIG, *Inspection of the Yemen Affairs Unit*, page 2 (ISP-I-18-21, March 2018).

[54] OIG, *Audit of the Oversight of Fuel Acquisition and Related Services Supporting Department of State Operations in Iraq*, page 14 (AUD-MERO-17-16, December 2016).

[55] OIG, *Management Assistance Report: Contract Management—Lessons Learned from Embassy Kabul, Afghanistan, Operations and Maintenance Contract*, page 8 (AUD-MERO-17-04, October 2016).

[56] OIG, *Summary Guide to Overseas Contingency Operations Oversight Lessons Learned* (OIG-OCO-16-01, September 2016).

[57] Ibid., page 15.

[58] SIGAR, *What We Need To Learn: Lessons From Twenty Years of Afghanistan Reconstruction*, August 2021.

[59] Ibid., page X.

[60] Transparency International, *Corruption Perceptions Index, 2021*, January 2022. Ukraine was ranked 122 of 180 countries with a score of 32.

[61] OIG, *Inspection of Embassy Islamabad, Pakistan*, pages 2 and 10 (ISP-I-17-11A, February 2017).

[62] OIG, *Inspection of Embassy Monrovia, Liberia*, pages 5, 13, 15, and 16 (ISP-I-17-12, May 2017).

[63] OIG, *Inspection of Embassy Freetown, Sierra Leone*, pages 4, 13, 15, and 16 (ISP-I-17-16, May 2017).

[64] OIG, *Fiscal Year 2016 Inspector General Statement on the Department of State's Major Management and Performance Challenges*, page 8 (OIG-EX-17-01, October 2017).

[65] OIG, *Evaluation of Bureau of Democracy, Human Rights, and Labor Iraq Programs in Support of Line of Effort 1 of the President's Counter-ISIL Strategy*, page 2 (ISP-16-09, March 2016).

[66] USAID OIG, *USAID's RISE Program in the Sahel Aligned With Resilience Policies but Lacked Robust Monitoring*, page 2 (Audit Report No. 4-000-21-003-P, September 25, 2021); and USIAD OIG, *Enhanced Guidance and Practices Would Improve USAID's Transition Planning and Third-Party Monitoring in Iraq*, page 3 (Audit Report No. 9-266-21-003-P, February 19, 2021).

[67] OIG, *Audit of the Department of State's Contract to Monitor Foreign Assistance Programs in Iraq* (AUD-MERO-17-41, May 2017).

[68] OIG, *Inspector General Statement on the Department of State's Major Management and Performance Challenges Fiscal Year 2019*, pages 18 and 19 (OIG-EX-20-02, January 2020).

[69] OIG, *Evaluation of the Bureau of Diplomatic Security's Aegis Construction Contract at Camp Eggers, Afghanistan*, page 26 (ESP-19-04, July 2019).

[70] OIG, *Audit of Bureau of Overseas Buildings Operations' Oversight of New Construction Projects at the U.S. Embassy in Kabul, Afghanistan*, pages 12 and 17 (AUD-MERO-18-17, January 2018).

[71] OIG, *Inspector General Statement on the Department of State's Major Management and Performance Challenges Fiscal Year 2021*, page 17 (OIG-EX-22-01, November 2021).

[72] GAO-14-704G, September 2014, pages 28 and 35–36.

[73] OIG, ISP-I-17-22, May 2017, pages 9 and 10; and OIG, ISP-I-20-05, November 2019, pages 8 and 9.

[74] OIG, *Department of State Stabilization Programs in Syria Funded Under the Further Continuing and Security Assistance Appropriations Act, 2017*, pages 7–9 (ISP-I-18-29, September 2018).

[75] 1 FAM 013.2(k)(6), "Responsibilities of Chiefs of U.S. Missions."

[76] Foreign Assistance Act of 1961, Public Law 87-195, September 4, 1961.

[77] OIG, *Inspection of the Bureau of Conflict and Stabilization Operations*, pages 11 and 12 (ISP-I-14-06, March 2014); OIG, ISP-I-19-12, October 2018, pages 2 and 3; and OIG, ISP-I-17-22, May 2017, pages 12–14.

[78] OIG, ISP-I-18-29, September 2018, page 11.

[79] OIG, *Evaluation of Embassy Baghdad's Implementation of Line of Effort 6 in the President's Strategy to Counter ISIL: Exposing ISIL's True Nature*, pages 5 and 6 (ISP-I-16-10, March 2016).

[80] OIG, *Inspection of Embassy Cairo*, pages 7 and 8 (ISP-I-16-15A, April 2016).

[81] Consolidated Appropriations Act, 2022, Public Law 117-103, Division N – Ukraine Supplemental Appropriations Act, 2022, March 15, 2022; Additional Ukraine Supplemental Appropriations Act, 2023, Public Law 117-128, May 21, 2022; and Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Public Law 117-180, Division B, Title III, September 30, 2022.

[82] 18 FAM 301.2-1(a) and (b).

[83] OIG, *Inspection of the Bureau of African Affairs' Foreign Assistance Program Management*, pages 2–4 (ISP-I-18-02, October 2017).

[84] OIG, *Audit of the Department of State Implementation of Policies Intended To Counter Violent Extremism*, page 6 (AUD-MERO-19-27, June 2019).

[85] Department, "Program Design and Performance Management Toolkit," page 28.

[86] OIG, *Audit of Bureau of International Narcotics and Law Enforcement Affairs Counternarcotics Assistance to Afghanistan*, page 1 (AUD-MERO-15-02, November 2014).

[87] OIG, *Audit of the Bureau of International Narcotics and Law Enforcement Affairs Law Enforcement Reform Program in Pakistan*, page 1 (AUD-MERO-15-04, October 2014).

[88] OIG, ISP-I-19-18, June 2019, page 8.

[89] OIG, *Audit of the Office of the Coordinator for Assistance to Europe and Eurasia's Oversight of Foreign Assistance Funds Transferred to Implementing Partners* (AUD-CGI-20-12, March 2020).

[90] OIG, *Information Report: Countering Russian Influence Fund*, page 11 (OIG-MERO-23-09, December 2022).

[91] Federal Acquisition Regulation, § 1.102.

[92] OIG, OIG-EX-22-01, November 2021, page 13.

[93] OIG, AUD-MERO-17-16, December 2016, page 14.

[94] OIG, *Audit of Task Orders for the Union III Compound Awarded Under the Operations and Maintenance Support Services Contract*, pages 5 and 6 (AUD-MERO-16-41, July 2016).

[95] OIG, *Management Assistance Report: Contract Management—Lessons Learned from Embassy Kabul, Afghanistan, Operations and Maintenance Contract*, page 10 (AUD-MERO-17-04, October 2016).

[96] OIG, *Information Report: Systemic Weaknesses Related to the Administration and Oversight of Department of State Contracts and Federal Assistance From FY 2017 to FY 2019*, page 8 (AUD-CGI-20-44, September 2020).

[97] Ibid.

[98] OIG, *Lessons Learned from Office of Inspector General Audits Concerning the Review and Payment of Contractor Invoices Supporting Overseas Contingency Operations*, pages 11 and 12 (AUD-MERO-19-19, April 2019).

[99] OIG, AUD-MERO-17-41, May 2017, pages 5 and 6.