

JOINT OVERSIGHT OF THE UKRAINE RESPONSE



MARCH 27, 2023

On the cover: U.S. Patriot missile batteries stand ready at sunset in Poland (U.S. Army photo).

Since February 2022, the U.S. Congress has appropriated more than \$113 billion for the U.S. Government's response to Russia's invasion of Ukraine. Robust, independent oversight of these funds is essential to ensure the economy, efficiency, and effectiveness of the U.S. Government's response efforts.

The Offices of Inspector General (OIG) for the U.S. Department of Defense (DoD), the U.S. Department of State (State), and the U.S. Agency for International Development (USAID) are committed to working together to provide Congress and the American public with timely updates on their efforts to identify waste, fraud, and abuse related to the Ukraine response and to promote the economy, efficiency, and effectiveness of those programs and operations. In January 2023, we published our *Joint Strategic Oversight Plan for Ukraine Response* laying out our vision for coordinated oversight and our completed, planned, and pending work in this area. This report builds on the *Joint Strategic Oversight Plan* and fulfills the DoD OIG's reporting requirement under Section 1247 of the James M. Inhofe National Defense Authorization Act (NDAA) for FY 2023 and State and USAID OIGs' reporting requirement under Section 1707 of the Consolidated Appropriations Act, 2023.

The DoD, State, and USAID OIGs, in partnership with other U.S. Government oversight organizations, have adopted a collaborative, whole-of-government approach to ensure that oversight efforts are comprehensive, relevant, timely, transparent, and preemptively avoid gaps in coverage or duplication of effort. This report describes that joint approach, details how we and our partners have responded to the challenge of overseeing the response in a dynamic operating environment, and outlines completed, ongoing, and planned oversight related to U.S. Ukraine response efforts.

Our offices have made oversight of the Ukraine response a top priority. Effectively communicating our plans and the results of our work to Congress and the public is essential to our oversight mission. As we complete oversight projects and adapt to changing circumstances in Ukraine, we will periodically update Congress on our efforts.



A handwritten signature in black ink, appearing to read "Robert P. Storch".

Robert P. Storch
Inspector General
U.S. Department of Defense



A handwritten signature in black ink, appearing to read "Diana R. Shaw".

Diana R. Shaw
Deputy Inspector General
Performing the Duties of the
Inspector General
U.S. Department of State



A handwritten signature in black ink, appearing to read "Nicole L. Angarella".

Nicole L. Angarella
Acting Deputy Inspector General
Performing the Duties of the
Inspector General
U.S. Agency for International
Development





The U.S. Government provided 60 excavators to 48 cities across Ukraine as part of an energy equipment package in order to maintain heating and hot water systems during the winter of 2022-23. (USAID photo)

CONTENTS

- 3 Introduction
- 4 Inspector General Framework for Ukraine Response Oversight
- 11 Ukraine Response Oversight Coverage
- 12 U.S., Bilateral, and Multilateral Organizations' Cooperation with U.S. Oversight Entities
- 13 U.S. Government Oversight Footprint in Europe
- 14 Incidents of Misuse of Assistance to Ukraine
- 15 Challenges and Lessons Learned
- 19 Findings and Recommendations with Respect to Ukraine Assistance
- 23 Appendix A: Completed Oversight Reports
- 25 Appendix B: Ongoing and Planned Oversight Projects
- 36 Acronyms
- 37 Map of Ukraine

U.S. Soldiers maneuver an M1A2 Abrams tank during a live fire exercise in Poland. (U.S. Army National Guard photo)





JOINT OVERSIGHT OF THE UKRAINE RESPONSE

INTRODUCTION

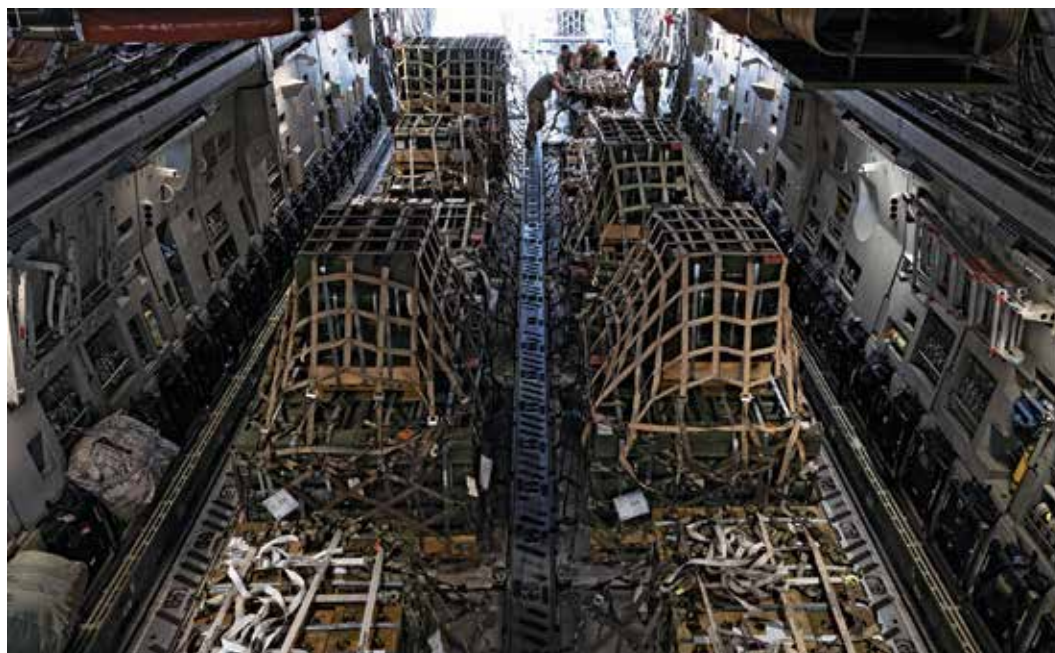
The Department of Defense (DoD) Office of Inspector General (OIG) prepared this report in partnership with the OIGs of the Department of State (State) and the U.S. Agency for International Development (USAID), and in consultation with other oversight organizations. This report fulfills the DoD OIG's reporting requirement under Section 1247 of the FY 2023 National Defense Authorization Act (NDAA). Additionally, this report fulfills State and USAID OIGs' reporting requirement under Section 1707 of the Consolidated Appropriations Act, 2023.

In accordance with the requirements in Section 1247 of the NDAA, this report is divided into seven sections:

- Inspector General Framework for Ukraine Response Oversight
- Ukraine Response Oversight Coverage
- U.S., Bilateral, and Multilateral Organizations' Cooperation with U.S. Oversight Entities
- U.S. Government Oversight Footprint in Europe
- Incidents of Misuse of Assistance to Ukraine
- Challenges and Lessons Learned
- Findings and Recommendations with Respect to Ukraine Assistance

In producing this report, the DoD OIG solicited and received input from oversight agencies that participate in the Ukraine Oversight Interagency Working Group (Working Group), including the OIGs of State, USAID, the Department of Homeland Security (DHS), the Department of Health and Human Services, the Department of the Treasury, the Intelligence Community, and the Defense Logistics Agency, as well as the Army, Navy, and Air Force Audit Agencies, and the Government Accountability Office (GAO).

U.S. Airmen push a pallet holding munitions for Ukraine into a C-17 Globemaster III at Travis Air Force Base, California. (U.S. Air Force photo)



INSPECTOR GENERAL FRAMEWORK FOR UKRAINE RESPONSE OVERSIGHT

UKRAINE OVERSIGHT INTERAGENCY WORKING GROUP

Federal oversight organizations proactively established the Working Group in June 2022—fewer than 4 months after Russia’s invasion on February 24, 2022—because they identified the need for an integrated, professional community approach to oversight of the U.S. Government’s complex, rapid, resource-intensive response to Russia’s invasion of Ukraine.¹ Specifically, the DoD, State, and USAID OIGs and their partner oversight organizations are using an interagency oversight model similar to the one they have employed, and continue to employ, for overseas contingency operations involving Afghanistan, Iraq, and other locations across the globe. While the Ukraine response is not designated as an overseas contingency operation, this model is particularly well suited for oversight of the Ukraine response as it ensures regular collaboration and facilitates coordinated oversight that covers all aspect of individual agencies’ programs and operations. By relying on a standing, proven interagency construct, the oversight community was able to quickly initiate agile, independent, whole-of-government oversight soon after Russia’s invasion and is increasing that oversight as the war and U.S. assistance continue.

As of March 2023, representatives from 20 U.S. Government oversight organizations, including auditors, evaluators, investigators, and inspectors, participate in the Working Group. (See Table 1.)

While not all of these organizations were actively conducting oversight related to Ukraine assistance programs as of the publication of this report, each has equities related to the broader U.S. Government response effort. The Working Group ensures open lines of

¹ Note: The Ukraine Oversight Interagency Working Group is distinct from and unrelated to the similarly named Ukraine Oversight Working Group, also referenced in Section 1247 of the NDAA for FY 2023. The latter group is a whole-of-government effort managed by the Department of State to advance accountability and end-use monitoring of weapons provided to Ukraine.

Table 1.

The 20 Organizations in the Ukraine Oversight Interagency Working Group

Department of Defense OIG	Government Accountability Office
Department of State OIG	Export-Import Bank of the United States OIG
U.S. Agency for International Development OIG	International Development Finance Corporation OIG
Department of Agriculture OIG	Defense Logistics Agency OIG
Department of Commerce OIG	The U.S. European Command OIG
Department of Health and Human Services OIG	U.S. Army Europe and Africa OIG
Department of Homeland Security OIG	Defense Contract Audit Agency
Department of Justice OIG	Air Force Audit Agency
Department of the Treasury OIG	Army Audit Agency
Intelligence Community OIG	Navy Audit Agency

Note: Several oversight organizations which are not members have occasionally participated in Working Group meetings. These non-member observer agencies include the Congressional Research Service, Department of Energy OIG, Joint Staff OIG, National Security Agency OIG, Nuclear Regulatory Commission OIG, Marine Corps OIG, Office of the Naval Inspector General, and U.S. Air Force Central OIG, to stay informed about ongoing oversight related to the Ukraine response.

communication and situational awareness across department and agency boundaries. The breadth of collaboration facilitates comprehensive oversight that avoids any potential gaps in coverage, prevents duplicative oversight projects, and strengthens the oversight community's outreach and timely information sharing on Ukraine-related oversight matters.

THE U.S. GOVERNMENT'S UKRAINE RESPONSE

In four separate emergency supplemental appropriations, Congress has appropriated more than \$113 billion for the U.S. Government's Ukraine response efforts.² The vast majority of the funds (96 percent) were appropriated to the DoD, State, and USAID for implementation, while approximately \$5 billion has been appropriated to 10 other Executive Branch entities. (See Table 2.)

The DoD, State, USAID, and other agencies use the emergency supplemental funding to provide security, humanitarian, economic, and other assistance to Ukraine. This assistance includes provision of military equipment, advise, and training; support for law enforcement and border security partners; investigation and documentation of war crimes; clearing explosive remnants of war; direct budget assistance to maintain Ukrainian government operations; and life-saving assistance to the civilian populations who are suffering the worst consequences of Russia's aggression. U.S. assistance is also intended to support other countries that are hosting Ukrainian refugees and to replenish drawdowns of U.S. military equipment and munitions in the event they are needed for other purposes.

² Consolidated Appropriations Act, 2022, Public Law 117-103, Div. N, 3/15/2022; Additional Ukraine Supplemental Appropriations Act, 2022, Public Law 117-128, 5/21/2022; Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Public Law 117-180, Div. B, 9/30/2022; Consolidated Appropriations Act, 2023, Public Law 117-328, Div. M, 12/29/2022.

Table 2.

Departments and Agencies Implementing Ukraine Supplemental Assistance Funding, in thousands

Department/Agency	Total Appropriated
Department of Defense	\$62,301,553
Department of State and U.S. Agency for International Development	\$46,109,500
Department of Health and Human Services	\$3,354,000
Department of the Treasury	\$763,000
Department of Energy	\$491,300
Department of Agriculture	\$175,000
Department of Justice	\$126,400
U.S. Agency for Global Media	\$25,000
Department of Commerce	\$22,100
Nuclear Regulatory Commission	\$2,000
National Security Council	\$1,000
Intelligence Community	\$575
TOTAL	\$113,371,428

Note: Four Federal oversight agencies—the GAO and the DoD, State, and USAID OIGs—received additional appropriations totalling \$42 million.

Sources: Consolidated Appropriations Act, 2022, Public Law 117-103, Div. N, 3/15/2022; Additional Ukraine Supplemental Appropriations Act, 2022, Public Law 117-128, 5/21/2022; Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Public Law 117-180, Div. B, 9/30/2022; Consolidated Appropriations Act, 2023, Public Law 117-328, Div. M, 12/29/2022.

JOINT STRATEGIC OVERSIGHT PLAN

Conducting oversight of the funds appropriated for the Ukraine response requires extensive and detailed coordination, especially given the urgent need for and rapid pace of support.

In January 2023, the DoD, State, and USAID OIGs, in coordination with the larger Working Group, published a *Joint Strategic Oversight Plan (JSOP) for Ukraine Response*. In creating the JSOP, the Working Group members identified oversight priorities, developed strategic oversight areas (SOA), and identified oversight projects to ensure accountability across the full range of U.S. assistance efforts. (See Table 3.) The JSOP and this report both include a compendium of the completed, ongoing, and planned oversight projects related to the Ukraine response across the U.S. Government. The JSOP is available to Congress and the public on the DoD, State, and USAID OIGs' websites.

As of March 15, 2023, oversight agencies that participate in the Working Group had issued 17 reports. (See Appendix A.) The Working Group's participating organizations had 71 ongoing and planned projects related to Ukraine response efforts, a number that continues



Joint Strategic Oversight Plan for Ukraine Response, January 2023.

to grow as ongoing work is completed and as the nature and scope of the assistance changes and our oversight efforts evolve to address them. (See Appendix B.)

Examples of planned and ongoing oversight projects in each SOA are presented below. Summaries of completed oversight projects can be found on pages 19–21.

SOA 1. SECURITY ASSISTANCE AND COORDINATION

This SOA focuses on the provision of security assistance to Ukraine and the extent to which such security assistance has been effectively coordinated and accomplishes stated goals. Security assistance represents a substantial portion of the U.S. Government’s response to Russia’s invasion of Ukraine.

As of March 15, 2023, the DoD OIG had 16, State OIG had 10, USAID OIG had 1, and the GAO had 2, planned or ongoing oversight projects related to this SOA.

End-Use Monitoring: The DoD OIG is conducting its third evaluation of end-use monitoring (EUM) and enhanced end-use monitoring (EEUM) of security assistance to Ukraine,

Table 3.

JSOP Strategic Oversight Areas

SOA 1 Security Assistance and Coordination	SOA 2 Non-Security Assistance and Coordination	SOA 3 Management and Operations
<ul style="list-style-type: none"> • Providing security assistance, including military assistance and civilian security assistance • End-use monitoring and enhanced end-use monitoring of sensitive equipment • Replenishing U.S. military stocks • Training and equipping partner security forces, including military, national guard, police, and border guards • Advising, assisting, and enabling partner security forces • Promoting anti-corruption programs and activities • Removing explosive remnants of war • Preventing and protecting from chemical, biological, radiological, and nuclear risks • Other efforts for countering Russia’s aggression 	<ul style="list-style-type: none"> • Providing direct budget support to the Ukrainian government • 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 • Countering trafficking in persons and preventing sexual exploitation and abuse • Promoting anti-corruption programs and activities 	<ul style="list-style-type: none"> • Ensuring the security of U.S. personnel and property • Providing for the occupational health and safety of personnel • Administering U.S. Government programs • Managing U.S. Government grants and contracts • Workforce planning and filling critical needs • Monitoring vulnerabilities

U.S. Army Transportation Battalion personnel prepare a Bradley Fighting Vehicle for overseas transport to Ukraine. (U.S. Transportation Command photo)



expanding on its previously published reports about the DoD's EUM and EEUM program and procedures. The DoD OIG will continue to evaluate the DoD's EUM and EEUM of sensitive military equipment provided to Ukraine to ensure equipment accountability is in compliance with DoD policy for as long as the conflict and the need for oversight of such assistance continue. (For more information regarding oversight of EUM and EEUM, see page 15.)

The significant amount of security assistance to Ukraine and the speed at which it is being deployed to a wartime environment presents risks of misuse and diversion. State OIG is conducting a review that will cover applicable end use monitoring requirements, current procedures, operating challenges, and programs overseen or implemented by the Bureaus of Political-Military Affairs, International Narcotics and Law Enforcement Affairs, and International Security and Nonproliferation (ISN).

Training: Through training and logistics support, the United States helps Ukrainian forces ensure that equipment provided to those forces is managed, operated, maintained, and repaired to achieve a high level of readiness and is employed in the manner for which it was designed. The DoD OIG is conducting an audit to determine the extent to which the DoD is training the Ukrainian Armed Forces to operate and maintain U.S.-provided defense articles.

Intelligence: The U.S. intelligence community is sharing intelligence to support operations in Ukraine. The DoD OIG is evaluating the extent to which the DoD's intelligence agencies developed, planned, and executed cross-domain intelligence sharing with European partners in support of Ukraine.

Chemical, Biological, Radiological, and Nuclear Threats: State's ISN is responsible for deterring, limiting, and countering the proliferation of weapons of mass destruction such as chemical, biological, radiological, and nuclear (CBRN) weapons. Russia's threats of nuclear escalation have underscored the importance of this deterrence. Since February 2022, State ISN has obligated more than \$82 million for assistance programs in Ukraine. State OIG is conducting an audit to determine whether State ISN planned and monitored its assistance programs in accordance with Federal laws and requirements.

Routing U.S. assistance funds to Ukraine through multilateral institutions like the World Bank—where U.S. donations will merge with funding streams from other international donors—creates challenges for transparency and oversight of USAID contributions.

Coordinating Assistance: State OIG is inspecting the U.S. Missions to NATO and to the European Union. These inspections will address the full range of operational considerations around those missions while specifically examining coordination and support activities related to the Ukraine response. A similar inspection of the U.S. Mission to the Organization for Security and Co-operation in Europe will address the Ukraine assistance effort.

SOA 2. NON-SECURITY ASSISTANCE AND COORDINATION

This SOA focuses on the degree to which U.S. non-security assistance in support of Ukraine accomplishes stated goals. Non-security assistance, which includes economic and humanitarian assistance, represents a key aspect of the U.S. Government's support to Ukraine in response to Russia's invasion and has significant implications for the survival of Ukraine's government and people.

As of March 15, 2023, State OIG had 5, USAID OIG had 20, and the GAO had 2 planned or ongoing projects related to this SOA.

Coordinating Assistance: State OIG is conducting a review to determine whether State and the U.S. Embassy in Kyiv established a strategy to inform and guide foreign assistance programs for Ukraine and whether State and the embassy exercised all required foreign assistance coordination and monitoring responsibilities.

Humanitarian Assistance: USAID OIG is conducting an audit of USAID's modifications to existing programs to respond to Russia's invasion of Ukraine. Following Russia's invasion, the USAID Mission to Ukraine received approval from the USAID Administrator to modify its programming through an expedited process to rapidly scale up its work across the country and adjust programming in sectors such as energy, health, and agriculture to respond to compelling needs resulting from the invasion. This audit is examining the tradeoffs inherent in accelerated procurement practices and determine whether the mission developed the procedures necessary to safeguard the award process from undue risks and support USAID's new posture in Ukraine. State OIG is also conducting an audit on how effectively State is managing and monitoring its humanitarian assistance efforts in Ukraine and affected countries, including support for humanitarian responses for refugees and internally displaced persons.

Tracking Funds: USAID OIG is assessing USAID's management of U.S. contributions made to World Bank trust funds for the Ukrainian government. As of February 2023, the U.S. Government contributed \$15.5 billion to these funding mechanisms through USAID. While these funds provide a rapid method to deliver support to Ukraine, they can also present oversight challenges. Specifically, routing U.S. assistance funds to Ukraine through multilateral institutions like the World Bank—where U.S. donations will merge with funding streams from other international donors—creates challenges for transparency and oversight of USAID contributions. State OIG and USAID OIG are preparing a joint letter to congress that addresses requirements from Section 1705(a) of the Consolidated Appropriations Act, 2023. The OIGs previously reported on the same requirements in January 2023, in which they addressed State and USAID's process to certify and report to Congress on direct financial support oversight and mechanisms

Combatting Disinformation: Given the importance of presenting reliable, objective news to counter Russia’s disinformation, State OIG is reviewing the U.S. Agency for Global Media’s use of Ukraine supplemental funding and assessing its systems for measuring the effectiveness of related efforts to provide truthful reporting to undermine Russia’s disinformation campaigns.

Risk Management: The GAO is conducting an evaluation of USAID’s risk mitigation in conflict zones, such as in Ukraine, to determine USAID’s processes for identifying and mitigating risks when delivering humanitarian, stabilization, early recovery, and reconstruction assistance to conflict-affected countries.

SOA 3. MANAGEMENT AND OPERATIONS

This SOA focuses on efforts to assist Ukraine and respond to the wider impacts of Russia’s war. This objective requires proper management and operational support, including for financial management and field operations.

As of March 15, 2023, the DoD OIG had 5, State OIG had 8, USAID OIG had 2, and Treasury OIG had 1 ongoing or planned projects related to this SOA.

Validating Assistance: With extensive amounts of weapon systems and equipment being provided to support Ukraine, and with many countries donating additional resources, it is critical that a thorough process is in place for vetting the resources requested by Ukraine and coordinating the sourcing of weapon systems and equipment to timely address the requests. The DoD OIG is conducting oversight to determine the extent to which the DoD is implementing controls for validating Ukraine’s requests for military equipment and assistance, coordinating requests with partner nations, and identifying DoD sources to support such requests.

Personnel and Operations: State OIG initiated an audit that will address the February 2022 evacuation of the U.S. Embassy in Kyiv to determine whether the embassy managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations in accordance with State guidance. State OIG is also auditing technical security challenges encountered upon reopening the U.S. Embassy in Kyiv and is publishing a classified Management Alert addressing issues that require immediate attention. In addition, State OIG is reviewing the embassy’s current operating status to identify potential risks and to outline how State plans to address facilities, staffing, and security management challenges.

Administration: Because the implications of Russia’s war in Ukraine do not end at Ukraine’s borders, State OIG is also planning oversight of other affected embassies in the region, including an ongoing inspection of the U.S. Embassy in Chisinau, Moldova.

Treasury OIG is conducting an audit of the Office of Foreign Assets Control’s Ukraine and Russia-related sanctions program. The objective of this audit is to determine whether the Office of Terrorism and Financial Intelligence’s Ukraine and Russia-related sanctions program complies with applicable laws and regulations, including but not limited to the Countering America’s Adversaries Through Sanctions Act. The audit also aims to determine whether decisions and deliberations were properly documented and approved by appropriate Office of Foreign Assets Control officials.



Ukrainian language version of the joint hotline poster.

HOTLINES

The DoD, State, and USAID OIGs operate separate hotlines to provide a confidential, reliable means to report allegations of fraud, waste, and abuse; mismanagement; trafficking in persons; sexual exploitation and abuse; serious security incidents; or other criminal or administrative misconduct that involve agency personnel and operations, and to do so without fear of reprisal.

In January 2023, the DoD, State, and USAID OIGs published a joint hotline poster, with information in both English and Ukrainian, encouraging the timely and transparent reporting of corruption and abuse of U.S. assistance to Ukraine. (See Page 39 for the English version.) All three OIGs have experienced significant increases in hotline complaints since the posters were issued. Investigators from these OIGs are in regular communication with one another and with other partners as they work to address concerns reported through their respective hotlines and to improve existing processes to ensure timely handling and referral of complaints and disclosures.

UKRAINE RESPONSE OVERSIGHT COVERAGE

Every U.S. Government entity providing support to Ukraine falls under the jurisdiction of at least one Federal oversight organization. The Ukraine Oversight Interagency Working Group serves as an effective whole-of-government coordinating body, bringing together all of the relevant oversight organizations. This extensive collaboration enables the oversight community to achieve unity of effort in its comprehensive oversight to detect and deter waste, fraud, and abuse related to U.S. support to Ukraine, leveraging existing relationships to ensure that there are no gaps in coverage or duplication of effort across all aspects of such assistance.

OIG leaders regularly gather to discuss the direction of oversight of the Ukraine response. At a working level, action officer connections across OIGs have been vital to ensuring that their work across offices remains synchronized and continues to benefit from meaningful information sharing.

Joint engagements and travel have also contributed to effective oversight planning and coordination. The DoD, State, and USAID OIGs have participated in several joint trips to the region, meetings in the Washington, D.C., area, and virtual engagements with overseas staff. In these sessions, OIG leaders and staff shared their views on the conditions and risks affecting Ukraine response efforts while strengthening working relationships and organizational links among oversight agencies.

In January 2023, the heads of the DoD, State, and USAID OIGs traveled to Germany, Poland, and into Ukraine. This on-the-ground perspective of the evolving U.S. assistance to Ukraine afforded the OIG leaders greater context and deeper understanding of the related programs, operations, funding, and activities. This enabled them to build on their coordinated, whole-of-government approach and deliver an unambiguous message to both American and Ukrainian stakeholders about the expectations for accountability for U.S. assistance and cooperation with U.S. oversight efforts.

Following the trip, the OIG leaders assessed that the oversight approach and plans were well designed to ensure focus on the areas of greatest risk and delivery of high-impact oversight results. Given the rapidly changing nature of the war and, consequently, oversight, the OIGs have committed to regularly revisiting oversight plans to adapt them to changing circumstances, and to update the JSOP consistent with a shared commitment to comprehensive, relevant, timely, transparent, and independent oversight.

U.S., BILATERAL, AND MULTILATERAL ORGANIZATIONS' COOPERATION WITH U.S. OVERSIGHT ENTITIES

Working Group members reported that the departments and agencies they oversee have generally been compliant and timely in working with the OIGs.

The DoD OIG's independent engagements with DoD agencies and combatant commands involved in the Ukraine response have been positive and productive. For example, the U.S. European Command, U.S. Army Europe and Africa, and Security Assistance Group–Ukraine have been diligent in supporting the significant numbers of requests for information and coordinating multiple visits by DoD OIG teams and senior leaders. The Office of the Under Secretary of Defense (Comptroller) and the Defense Security Cooperation Agency provided the DoD OIG with timely information necessary for the DoD OIG to produce two management advisories on the use of funds from the Ukraine supplemental appropriations acts. The willingness of these entities to share information regarding the DoD's processes for tracking, reporting, and recording the execution of the supplemental Ukraine funds significantly contributed to the success of the management advisories in identifying issues for the DoD to address.

State OIG has received full cooperation from both State and the U.S. Agency for Global Media in executing its Ukraine oversight responsibilities. This cooperation has enabled State OIG to conduct audits and inspections across multiple overseas missions and domestic bureaus and offices.

USAID OIG has not experienced any failures to cooperate by U.S., bilateral, or multilateral organizations with respect to Ukraine assistance. However, USAID OIG has historically experienced challenges, resistance, and delays in accessing information from UN agencies and other multilateral organizations that receive USAID funding. These challenges in some cases are mitigated by information sharing agreements with oversight bodies within the UN World Food Programme, UN High Commissioner for Refugees, the World Bank, and the World Health Organization, among other public international organizations and multilateral development banks.

As other countries and international organizations are also providing financial and security assistance to Ukraine, Working Group members see an opportunity for U.S. oversight organizations to engage with counterpart oversight entities in partner nations to share information on oversight plans, investigative activities, and observations about risks and

Working Group members reported that the departments and agencies they oversee have generally been compliant and timely in working with the OIGs.

The DoD, State, and USAID OIGs have long-established field offices in Europe that can initiate audits, evaluations, and investigations related to the U.S. response to Russia's invasion of Ukraine.

vulnerabilities affecting assistance activities. The OIGs have established connections to the oversight bodies for international organizations and other donor nations to enable potential international oversight coordination.

In line with this aim, in October 2022, USAID OIG hosted the annual Complex Emergencies Working Group at The Hague, Netherlands, where U.S. and international oversight and law enforcement partners gathered to share lessons learned and best practices related to investigations, procurement fraud, and working in complex, crisis, and non-permissive environments as well as with Ukrainian government authorities. USAID OIG is in the early planning stages for the next Complex Emergencies Working Group, which will focus on Ukraine oversight, with expanded U.S. and international participation.

U.S. GOVERNMENT OVERSIGHT FOOTPRINT IN EUROPE

The DoD, State, and USAID OIGs have long-established field offices in Europe that can initiate audits, evaluations, and investigations related to the U.S. response to Russia's invasion of Ukraine. This preexisting footprint in Europe means that the OIGs have a robust body of work related to the European area of responsibility, including pertinent past oversight work on assistance to Ukraine; established connections with program personnel; and familiarity with U.S. agencies' programs and activities in the region.

The DoD OIG has more than 90 staff members engaged in work related to Ukraine assistance oversight, with 17 of these personnel currently forward positioned in several locations in Europe and more than 70 in the United States. Several staff based in the United States have made multiple trips of varying durations to Europe to conduct oversight of security assistance to Ukraine. The DoD OIG is further expanding its Ukraine-related footprint in Europe with at least an additional four auditors, four investigators, and two evaluators. The DoD OIG is in consultation with State and the DoD on placing staff at the U.S. Embassy in Kyiv. Additionally, the DoD OIG has the ability to expand its footprint as necessary through partnerships with Military Service oversight agencies stationed in Europe.

State OIG has more than 100 staff members working in support of Ukraine oversight efforts, 43 of whom are currently assigned full-time on Ukraine response oversight projects. The bulk of these personnel are based in the United States, though State OIG's 11-person office (6 auditors, 5 investigators, and 1 part-time administrative specialist) in Frankfurt, Germany has been vital to Ukraine response oversight efforts. In March 2023, State OIG submitted a formal request to establish three permanent positions at the U.S. Embassy in Kyiv.

USAID OIG has more than 60 staff members working at least part-time on Ukraine oversight, including more than 50 U.S.-based staff and 12 staff in Frankfurt, Germany. The USAID OIG is actively working to increase its presence in Europe. USAID OIG has requested two positions at the U.S. Embassy in Kyiv and is meeting with other U.S. missions in Europe with the objective of securing more full-time positions on the continent closer to Ukraine and other bilateral donors, international organizations, and their respective oversight bodies.

INCIDENTS OF MISUSE OF ASSISTANCE TO UKRAINE

The DoD, State, and USAID OIGs have committed to hold accountable those who seek to corrupt or abuse the U.S. Government’s Ukraine response programs and activities and have taken steps to identify and respond to allegations of waste, fraud, and abuse. The OIGs have developed and widely disseminated information to the public in Ukraine and other countries on how to report such allegations. In addition to agency websites and other, pre-existing public avenues for oversight reporting, the three OIGs’ joint hotline poster provides people in Ukraine and others with expedited means—websites, phone numbers, and QR codes—to report misuse, including fraud, waste, abuse, or corruption compromising the integrity of U.S. assistance.

Following the publication of the joint hotline poster, all three OIGs saw increases in Ukraine-related hotline complaints. Although not all complaints are relevant to the OIGs’ oversight mandates, each complaint is reviewed, processed, and, if appropriate, referred for investigation. As of March 1, 2023, the three OIGs had received 189 Ukraine response-related hotline complaints, including allegations submitted by Ukrainian citizens regarding alleged misconduct within Ukraine. OIG investigations resulting from these and other allegations have not yet substantiated significant waste, fraud, or abuse.

While the three OIGs have yet to identify general trends in misuse of assistance to Ukraine over the past year, the three OIGs are drawing upon their extensive experience conducting oversight overseas and in conflict environments to identify areas that are at high-risk for waste, fraud, and abuse. State OIG and USAID OIG published resources that describe fraud schemes that could compromise State and USAID Ukraine response efforts, along with recommended practices to mitigate vulnerabilities.³ State OIG published an information report that identified challenges State could face in executing Ukraine response programs, how similar challenges have manifested in previous settings, and practices that can be employed to mitigate those challenges.⁴ The DoD OIG is also identifying lessons learned in high-risk areas—such as contract administration, equipment maintenance and sustainment, and spare parts forecasting—for the DoD to consider based on prior oversight work. Since Russia’s 2022 invasion of Ukraine, the Defense Criminal Investigative Service (DCIS), the criminal investigative arm of the DoD OIG, has delivered 74 Ukraine-focused fraud awareness briefings to more than 1,900 participants.

In addition, the DoD, State, and USAID OIGs are using analytical resources (including expanded data analytics capacity) to monitor spending and identify patterns in assistance flows that are relevant to law enforcement. The OIGs have also taken steps to connect with law enforcement and prosecutorial partners in the United States, in Ukraine, and among public international organizations with a role in Ukraine response efforts. These engagements have set the stage for effective handling of incoming allegations, detection of fraud trends, and delivery of consequences for those who violate civil and criminal laws in connection with Ukraine response efforts.

³ State OIG, “Ukraine Response Fraud Awareness Resource,” 2/2023; USAID OIG, “Ukraine Fraud Schemes Alert,” 7/2022; USAID OIG, “Ukraine Response Fraud Advisory (Collusive Bidding),” 12/2022.

⁴ State OIG, “Oversight Observations to Inform the Department of State Ukraine Response,” OIG-23-01, 12/2022.

Oversight of End-Use Monitoring in Ukraine

End-use monitoring (EUM) and enhanced end-use monitoring (EEUM) refer to the process of determining whether U.S. defense articles and other sensitive equipment transferred to other countries are used in accordance with the transfer agreements. Typically conducted in peacetime, this critical task is made more difficult under the combat conditions in Ukraine. However, EUM and EEUM are vitally important to ensuring that the lethal and non-lethal tools that the United States supplies to other nations are accounted for appropriately; used for their intended purposes; and not diverted to enemies or sold elsewhere.

The OIGs do not conduct EUM. Rather, they conduct oversight to monitor whether State and the DoD implement EUM and EEUM processes properly. The OIGs have been focused on EUM and EEUM in Ukraine since before Russia's 2022 invasion. For example, in 2020, the DoD OIG issued a report which found that while EEUM in Ukraine was being conducted largely in accordance with requirements, the Ukrainian Armed Forces did not always report the loss, theft, or destruction of night-vision devices.⁵

More recently, an October 2022 DoD OIG report identified challenges to conducting EUM and EEUM when there are limited or no U.S. personnel present. This classified report identified EUM and EEUM requirements and outlined the actions the DoD was then taking to account for U.S. equipment provided to Ukraine. The DoD OIG's third EUM evaluation is ongoing, and the office will continue to focus on this important issue to ensure accountability for U.S. security assistance.

State OIG has likewise identified the effectiveness of EUM activities related to material assistance as a key control against misuse of donated equipment and supplies. Accordingly, State OIG is reviewing State's applicable EUM requirements, procedures, and operating challenges, and identifying areas of potential risk and steps State can take to mitigate them.

⁵ DoD OIG, "Evaluation of Department of Defense Enhanced End-Use Monitoring for Equipment Transferred to the Government of Ukraine," DODIG-2020-21, 8/27/2020.

CHALLENGES AND LESSONS LEARNED

Any active armed conflict necessarily presents certain challenges to conducting oversight, and those observed in Ukraine are not entirely unique. Building on past experience collaborating with interagency partners on whole-of-government oversight in Iraq and Afghanistan, in other overseas contingency operation settings, and oversight of the COVID-19 response, the DoD, State, and USAID OIGs are adapting their oversight to meet the requirements presented by this dynamic operating environment. In doing this work, the OIGs also recognize and account for important differences between providing oversight in Iraq and Afghanistan and the oversight of U.S. assistance to Ukraine.

One major difference is that U.S. troops are not actively engaged in direct support of the Ukrainian Armed Forces inside Ukraine. Most of the training and other U.S. military activities in support of Ukraine are conducted in other parts of Europe and the United States. Because of the nature of this training and supply mission and the resulting distribution of DoD activity outside of Ukraine, the OIGs are able to leverage their regional and domestic staff to perform agile and comprehensive oversight in real time.

In addition, unlike in Iraq and Afghanistan, the U.S. military is supporting an existing military force in Ukraine with which they have worked for many years, rather than building a largely new military force from the ground up. U.S. Government personnel have been able to build on that existing familiarity. The OIGs have substantial experience in conducting oversight of operations and activities similar to those currently underway in Ukraine. The oversight community is building on that experience to ensure comprehensive oversight that leverages prior work and the skills and talents of their staff at appropriate locations to conduct our work in a timely manner.

The timeline for oversight necessarily follows the timeline of events, and the lessons learned stem from the oversight conducted. At this early stage of the war, the Working Group members have identified initial challenges and lessons learned that will inform their approach to oversight going forward.

Congress appropriated \$42 million to the DoD, State, and USAID OIGs and the GAO to conduct oversight of the Ukraine response.

FUNDING AND STAFFING

Congress appropriated \$42 million to the DoD, State, and USAID OIGs and the GAO to conduct oversight of the Ukraine response. These funds support much of the Federal oversight community's Ukraine response-related work, providing the basis for audits, inspections, reviews, and investigations of the U.S. Government's Ukraine response activities. This funding has enabled the OIGs to take on their new oversight responsibilities related to Ukraine while maintaining their other, ongoing oversight activities. For example, the DoD OIG has used the additional funding to hire personnel and fund staff travel to Europe. The DoD OIG continues to assess its staffing requirements and will seek assistance as needed to ensure that it continues to accomplish its oversight mission regarding U.S. military assistance to Ukraine.

For State and USAID OIGs, the lack of flexible hiring authorities to support Ukraine oversight has presented a challenge. The oversight community is effectively operating as though Ukraine were an overseas contingency operation but without the special hiring authorities which would ordinarily accompany the designation of such an operation. These flexibilities include the ability to retain temporary employees or re-employed annuitants on a continuing basis and allowing for surge staffing that mitigates the delays of the normal Federal hiring process. Notwithstanding this constraint, State and USAID OIGs have been able to conduct critical oversight related to Ukraine using existing staff as well as by leveraging alternative hiring mechanisms and other temporary hiring options to support Ukraine oversight activities. In addition, USAID OIG is in the process of awarding a contract to supplement its oversight activities.

PLANNING AND COORDINATION

Planning oversight projects and coordinating logistics to support Ukraine-related field work is more difficult than most routine oversight due to the heightened security situation in Ukraine, the urgency of the provision of support to Ukraine, and the limited capacity of field-based operating locations to host oversight teams. Comprehensive Ukraine-related oversight entails a large volume of contacts, requests for information, and visits to the same commands and locations in Europe, often on short notice and with demanding deadlines. The increasing demands of oversight teams, if not carefully managed, can impose a strain on the organizations executing U.S. Ukraine response activities.

In order to conduct the most effective oversight, the OIGs believe it is necessary to establish a persistent presence in Ukraine, where programming is occurring and funds are flowing.

The quick expansion of Ukraine-related oversight activity has triggered the need for improved intra-agency coordination that builds on the interagency coordination facilitated by the Working Group. The DoD OIG coordinates its activity within DoD components and interagency partners to ensure that oversight does not unnecessarily burden or inhibit DoD activity on the ground. Where the DoD OIG does not have permanent staff and facilities, its staff often rely on the Military Services to provide lodging and other personnel support, all of which are subject to operational requirements.

State OIG moved early on to leverage existing systems for internal and external coordination to positive effect by, for example, establishing internal working groups and designating Ukraine response leads in each office. State OIG has also maximized use of online collaboration tools to promote information sharing, enable staff to readily access information about other units' plans and activities, and identify wider organizational equities.

In February 2023, USAID OIG established an internal Ukraine coordination team with representatives from each of USAID OIG's business units to better coordinate internal and external requests for information, travel to the region, and oversight work. This allows USAID OIG to speak with one voice on all Ukraine oversight matters and focuses communications with the U.S. Embassy in Kyiv and the USAID Mission to Ukraine to ensure USAID OIG can accomplish its oversight work with limited interruptions to the ongoing programmatic and diplomatic efforts in the field.

SECURITY AND PHYSICAL CHALLENGES

Security conditions in Ukraine have limited direct observation of operations and program activities. In order to ensure the security of U.S. personnel in Ukraine, State's ordered departure status limits the number of U.S. Government personnel in country—including oversight personnel—and has placed limits on temporary duty travel and official visitors.

In order to conduct the most effective oversight, the OIGs believe it is necessary to establish a persistent presence in Ukraine, where programming is occurring and funds are flowing. This will enable oversight staff to personally engage with key stakeholders, obtain information in real-time, and travel locally to assess programming, develop sources, and respond to allegations of waste, fraud, and abuse.

In the meantime, State OIG responded to the restrictive security environment by maximizing the use of virtual interviews and arranging for meetings with embassy staff while they were on rotation out from post, while simultaneously pressing to get its oversight teams to Ukraine to observe conditions firsthand. State OIG was able to send audit and inspection teams to Kyiv in January 2023 for targeted site visits. Similarly, the DoD OIG has met virtually and otherwise on multiple occasions with senior DoD personnel posted at the U.S. Embassy in Kyiv.

In addition, oversight of ongoing operations—particularly oversight that requires OIG staff to travel to Ukraine—entails heightened operational security and classification concerns regarding information transmission and storage. An enduring OIG presence in Kyiv will mitigate these challenges and reduce the need for ad hoc travel.

ACCESS TO INFORMATION

Oversight of Ukraine response efforts requires OIG access to a wide array of information and individuals. In some cases, the information is in Ukrainian or Russian or the individuals do not speak English. The OIGs rely on existing staff with knowledge of these languages to translate complaints. As the OIGs expect translation needs to increase, they are exploring opportunities to add dedicated linguistic support and translation capabilities. Additionally, State OIG plans to add internal staff and has contracted for support to meet its translation needs.

Legal requirements also slow or limit OIG access to information. For example, State and USAID deliver assistance through multi-donor mechanisms and public international organizations. The nature of these assistance mechanisms can sometimes limit or delay OIGs' ability to directly audit or investigate programming through multilateral institutions if their respective departments do not have access to relevant records. Investigative steps, such as conducting interviews and using technical tools, are often subject to local law and are dependent on the cooperation of host-country law enforcement, while host-country cooperation is often needed to prosecute non-U.S. citizens.

State OIG has responded by strengthening agent training on the use of Department of Justice's Office of International Affairs and Office of Foreign Litigation resources as well as increased communication with those offices. The DoD and State OIGs have also directly engaged with Ukrainian law enforcement and prosecutorial entities to set the stage for future information sharing and exchange. State OIG plans additional outreach to Ukrainian law enforcement and prosecutorial bodies through the Legal Attaché in Kyiv to build substantive relationships in this area.

In September 2022, USAID OIG established information sharing memoranda of understanding with the World Bank and is now pursuing similar agreements with Ukrainian law enforcement and prosecutorial bodies. USAID OIG has historically relied upon these types of agreements for timely and transparent communication and prosecutorial cooperation with international and bilateral oversight bodies, including the European anti-fraud office, the World Food Programme OIG, World Health Organization Office of Internal Oversight Services, UN High Commission on Refugees OIG, Global Fund OIG, and Gavi, the Vaccine Alliance. USAID OIG also works with the Department of Justice domestically and overseas and maintains a Special Assistant U.S. Attorney in the District of Columbia for matters warranting U.S.-based criminal prosecution.

PUBLIC OUTREACH

Meeting high levels of stakeholder interest in Ukraine response efforts has challenged traditional OIG planning, reporting, and outreach conventions. The DoD, State, and USAID OIGs have adapted by taking a strategic, iterative approach to work planning around Ukraine response efforts. This approach fully accounts for the work of other oversight organizations; produces agile products in a timely and actionable fashion; and enhances public communication about related work plans and engagements, including a separate page on each OIG's web page dedicated to the oversight of assistance to Ukraine.

The DoD and State OIGs have also directly engaged with Ukrainian law enforcement and prosecutorial entities to set the stage for future information sharing and exchange.

The OIGs recognize the importance of continuous public outreach and communications and providing regular updates to key stakeholders, including Congress. This external engagement includes increased transparency about the activities of the OIGs and more timely accessible products.

FINDINGS AND RECOMMENDATIONS WITH RESPECT TO UKRAINE ASSISTANCE

The Working Group members have responded to calls from Members in both chambers of Congress for robust oversight of U.S. assistance flowing to Ukraine. These organizations are conducting oversight at the speed of war, producing oversight products that are both authoritative and timely. The Working Group's reports identify issues and make recommendations that policymakers can implement to address problems in a prompt and lasting manner. The oversight community will continue to provide essential feedback to agency leadership and congressional oversight committees as the Ukraine response continues. Consistent with their emphasis on transparency, the Working Group members will strive—to the greatest extent possible—to make this oversight work releasable to the public.

Just over 1 year into Russia's invasion of Ukraine, Working Group members have completed several oversight projects across the Working Group's SOAs.

SOA 1: SECURITY ASSISTANCE AND COOPERATION

As of March 15, 2023, the DoD OIG had published 5 reports, the DHS OIG had published 1 report, and GAO had published 1 report within this SOA, including:

End-Use Monitoring: The DoD OIG published a report in October 2022 that evaluated the extent to which the DoD developed plans to provide and account for security assistance to the Ukrainian government authorized by the NDAA for FY 2022. The evaluation determined that the DoD was unable to provide EUM in accordance with DoD policy because of the limited U.S. presence in Ukraine. The report identified the challenges that DoD personnel responsible for conducting EUM and EEUM face when there are limited or no U.S. personnel present. The DoD OIG identified the requirements for conducting EUM and EEUM and outlined the actions the DoD is taking to account for the U.S. equipment provided to Ukraine when there are limited or no U.S. personnel present.

Tracking Funds: In July and September 2022, the DoD OIG published management advisories focusing on the DoD's use of funding provided through the Ukraine supplemental appropriations acts. The DoD OIG determined that the DoD Comptroller had implemented and continued to improve procedures for DoD components to follow in reporting the execution of funds appropriated to the DoD to provide assistance to Ukraine. However, as the DoD is building processes and procedures to ensure the transparency of reporting for Ukraine supplemental funds, the DoD OIG identified areas of concern that, if not adequately addressed, could cause the DoD to inaccurately report the budget execution status of Ukraine supplemental funds.

Consistent with their emphasis on transparency, the OIGs will strive—to the greatest extent possible—to make their oversight work releasable to the public.

Maintaining Stockpiles: Under the Presidential Drawdown Authorities, the U.S. Government was able to quickly provide weapons and ammunition to the Ukrainian government from DoD stockpiles. The DoD OIG evaluated the extent to which the Army Sustainment Command and 405th Army Field Support Brigade maintained and accounted for Army pre-positioned stocks of military equipment in their storage areas, and planned for the repair of equipment issued from forward positioned stockpiles in response to Russia's invasion of Ukraine and in support of the NATO Defense Forces. The DoD OIG found that the 405th Army Field Support Brigade quickly issued this equipment to the 1st Armored Brigade Combat Team. However, some equipment issued was not fully mission capable and did not support rapid deployment.

Risk Management: In January 2022, before Russia's invasion, USAID OIG issued an audit report on USAID's efforts to increase the resilience of partner countries against Russian influence. This audit sought to determine the extent to which USAID applied risk management principles in the design of its Countering Malign Kremlin Influence (CMKI) Development Framework and the extent selected missions in Europe and Eurasia integrated the objectives of the CMKI Development Framework into their country strategies. The audit determined that USAID applied risk management principles in the design of its CMKI Development Framework. However, USAID did not adequately document the deliberative process of designing the framework or develop a process to monitor the success of risk responses, assess changes in risks, or update the framework as necessary. The USAID missions at the U.S. Embassies in Azerbaijan, Georgia, Kosovo, and Ukraine integrated the objectives of the CMKI Development Framework into their country strategies.

Cybersecurity: Russia's February 2022 invasion of Ukraine led to increased public awareness of the potential for malicious cyber activity against the United States. DHS OIG published an audit in August 2022 that determined that the DHS can better protect its sensitive data from potential malware, ransomware, and phishing attacks by incorporating new controls and ensuring its users complete the required cybersecurity awareness training to mitigate risk.

SOA 2: NON-SECURITY ASSISTANCE AND COOPERATION

As of March 15, 2023, and State OIG had published 2 reports and USAID OIG had published 5 reports within this SOA, including:

Direct Budget Support: As required by Section 1302(a) of the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, State and USAID OIGs produced reports on direct financial support for the Ukrainian government. In its report, State OIG reviewed State's process to certify and report to Congress on direct financial support oversight mechanisms and safeguards. State OIG found that State certified and reported to Congress at least 15 days prior to the initial obligation of the funds, as required; and followed its established internal processes, which supported its certification to Congress. USAID OIG's review focused on the seven key safeguards and monitoring mechanisms of USAID's direct financial support to Ukraine—also referred to as direct budget support. USAID OIG assessed that identified safeguards and monitoring mechanisms aligned with GAO Federal internal control principles.

In January 2023, USAID OIG published an information brief focused on USAID’s direct budget support to the Ukrainian government, including humanitarian support for non-security general budget expenses, including salaries for civil servants, teachers, health care workers, and other government employees, and social spending needs, including pension expenses and payments to internally displaced persons. USAID OIG’s brief summarized the roles, responsibilities, and monitoring requirements associated with these contributions.

Tracking Funds: State OIG also conducted a review of the Countering Russian Influence Fund (CRIF) to determine whether State complied with legislative requirements. State OIG sought to determine whether State followed guidance applicable to CRIF such as submitting annual reports on programs and activities, incorporating goals into strategic planning efforts, and incorporating CRIF-designated foreign assistance funds into annual budget processes. State OIG found that State complied with legislative requirements and State guidance applicable to CRIF.

Program Design and Administration: In July 2022, USAID OIG published an advisory that highlighted key lessons from prior oversight work that are relevant to USAID’s developing response in Ukraine. The risks and challenges shared in this advisory for USAID’s consideration relate to procurement, direct cash assistance programs, contributions to World Bank funding mechanisms, countering sexual exploitation and abuse, program monitoring, and stakeholder coordination.

SOA 3: MANAGEMENT AND OPERATIONS

As of March 15, 2023, State OIG had published 2 reports and USAID OIG has published 1 report within this SOA, including:

Program Design and Administration: State OIG published an information brief that outlined observations and lessons learned from past oversight work that could be applied to Ukraine response programs and operations. The information brief highlights seven issue areas—such as managing in the face of change and uncertainty and directing geographically dispersed operations—that are relevant to current Ukraine assistance efforts. In each of these areas the brief draws on past State OIG work as well as the work of other Federal oversight bodies in discussing how related challenges have manifested in previous settings, and what practices can be employed to prevent or mitigate related problems.



APPENDIX A

Completed Oversight Reports*

DHS OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0052	OIG-22-62	1	UA	Aug 22, 2022

DHS Can Better Mitigate the Risks Associated with Malware, Ransomware, and Phishing Attacks

DoD OIG

Total Reports: 5

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0003	DODIG-2023-002	1	UA	Oct 6, 2022

Evaluation of the DoD's Accountability of Equipment Provided to Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0004	DODIG-2023-053	1	UA	Feb 27, 2023

Evaluation of Army Pre-Positioned Equipment Issued in Response to Ukraine and the NATO Defense Forces

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0005	DODIG-2022-112	1	UA	Jul 8, 2022

Management Advisory: The DoD's Use of Ukraine Supplemental Appropriations Act, 2022 Funds

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0006	DODIG-2022-133	1	UA	Sep 19, 2022

Management Advisory: The DoD's Use of Additional Ukraine Supplemental Appropriations Act, 2022 Funds

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0060	DODIG-2023-038	1	UA	Dec 15, 2022

Management Advisory: Evaluation of U.S. Special Operations Command Joint Military Information Support Operations Web Operations Center (JMWC)

GAO

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0050	GAO-22-106079	1	UA	Sep 8, 2022

National Security Snapshot: U.S. Support for the War in Ukraine

State OIG

Total Reports: 4

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0025	OIG-23-01	3	UA	Dec 20, 2022

Oversight Observations to Inform the Department of State Ukraine Response

* As of March 15, 2023

Completed Oversight Reports*

(Continued)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0026	AUD-MERO-23-09	2	UA	Dec 12, 2022

Information Report: Countering Russian Influence Fund

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0047	AUD-MERO-23-10	2	UA	Jan 5, 2023

Ukraine Supplemental Appropriations Act, 2023–Mandated Assessment

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0093	N/A	3	UA	March 1, 2023

Ukraine Response Fraud Awareness Resource

USAID OIG

Total Reports: 6

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0008	N/A	2	UA	Jul 22, 2022

Advisory Notice: Key Considerations to Inform USAID's Response in Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0030	N/A	2	UA	Jan 3, 2023

Information Brief: USAID's Direct Budget Support to Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0031	N/A	2	UA	Jul 22, 2022

Ukraine Fraud Awareness Alert

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0035	8-000-23-001-M	3	UA	Jan 5, 2023

Ukraine Supplemental Appropriations Act, 2023–Mandated Assessment

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0056	N/A	2	UA	Dec 5, 2022

Ukraine Response Fraud Advisory (Collusive Bidding)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
UKR 0084	8-121-23-007-R	2	UA	Dec 27, 2022

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, 2021

* As of March 15, 2023

APPENDIX B

Ongoing and Planned Oversight Projects*

DoD OIG

Total Projects: 21

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0001	D2022-DEV0SI-0150.000	1	UA	Jun 27, 2022	May 23, 2023

Evaluation of Intelligence Sharing in Support of Ukraine

To determine the extent to which the DoD developed, planned, and executed cross-domain intelligence sharing with European partners in support of Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0002	D2022-DEV0PA-0149.000	1	UA	Jun 21, 2022	May 26, 2023

Evaluation of the Department of Defense's Replenishment of Weapons Stockpiles Provided to Ukraine

To determine the extent to which the DoD has planned to restock its equipment and munitions provided to the Ukrainian government.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0007	D2023- D000FL-0046.000	3	UA	Jan 4, 2023	Nov 30, 2023

Audit of the DoD's Execution of Funds to Assist 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	COUNTRY	START	EST. FINAL
UKR 0012	D2023-D000RH-0003.000	1	UA	Oct 5, 2022	Aug 15, 2023

Audit of DoD Training of Ukrainian Armed Forces

To determine how the DoD is training the Ukrainian Armed Forces to effectively operate and maintain U.S.-provided defense articles.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0014	D2022-DEV0PD-0131.000	1	UA	May 9, 2022	Apr 11, 2023

Evaluation of the U.S. Special Operations Command Joint Military Information Support Operations Web Operations Center

To determine whether the U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center meets the combatant commander's requirements to support the geographic and functional combatant commander's ability to counter adversary messaging and influence in the information environment.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0028	D2023-DEV0PC-0004.000	1	UA	Oct 3, 2022	Apr 30, 2023

Evaluation of Security Controls for Defense Items Transferred to Ukraine within the U.S. European Command Area of Responsibility

To determine the effectiveness to which the DoD implemented security controls for defense items transferred to the government of Ukraine within the U.S. European Command area of responsibility, in accordance with the Defense Transportation Regulations and DoD instructions.

* As of March 15, 2023

Ongoing and Planned Oversight Projects*

(Continued)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0029	TBD	3	UA	Apr 15, 2023	Feb 28, 2024

Evaluation of DoD Contracting Officer Actions on Defense Contract Audit Agency Findings and Recommendations Related to DoD Contractor Proposals for Ukraine Security Assistance

To determine the effectiveness to which contracting officers' actions on Defense Contract Audit Agency (DCAA) audit findings on pricing proposals related to Ukraine Security Assistance complied with applicable regulations, DoD policy, and component policies.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0032	D2022-D000RH-0122.001	3	UA	Sep 9, 2022	May 12, 2023

Audit of the Army's Administration and Oversight of the Logistics Civil Augmentation Program V Contract in the U.S. European Command Area of Responsibility—Focus on Ukraine

To determine whether the Army's administration and oversight of the Logistics Civil Augmentation Program V contract, with focus on task order Assure and Deter (Ukraine support), in the U.S. European Command area of responsibility was performed in accordance with applicable requirements.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0033	D2022-D000RJ-0163.001	1	UA	Aug 1, 2022	Apr 7, 2023

Management Advisory: Concerns Over the Maintenance of the Army's Prepositioned Stock-5 Equipment Designated for Ukraine

To determine whether the Army adequately maintained and accurately accounted for Army Prepositioned Stock-5 equipment in accordance with Federal and DoD Regulations.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0053	D2023-D000RH-0034.000	3	UA	Dec 12, 2022	Jul 13, 2023

Audit of the DoD's Controls for Validating and Responding to Ukraine's Requests for Support

To determine the extent to which the DoD implemented controls for validating Ukraine's requests for military equipment and assistance, coordinating requests with partner nations, and identifying DoD sources to support such requests.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0054	D2023-D000RH-0055.000	1	UA	Jan 23, 2023	Aug 4, 2023

Audit of Explosives Safety and Munitions Risk Management in Support of Ukraine Operations

To determine whether the DoD is executing Explosives Safety and Munitions Risk Management for explosives and munitions provided to assist Ukraine operations in accordance with Federal and DoD policies.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0057	D2023-DEV0PC-0066.000	1	UA	Jan 9, 2023	Sep 19, 2023

Evaluation of Land-based Security Controls for Equipment Being Transferred to Ukraine

To determine the extent to which the DoD implemented security controls for multimodal cargo headed to Ukraine via land-based means in the U.S. European Command area of responsibility in accordance with the Defense Transportation Regulation and DoD policies.

* As of March 15, 2023

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0058	D2023-DEV0PD-0070.000	1	UA	Jan 12, 2023	Sep 9, 2023

Evaluation of U.S. Army Europe's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer

To determine the extent to which the U.S. European Command and U.S. Army Europe implemented security and accountability controls during the planning and execution of ground transportation of equipment to support Ukraine from European ports to transfer and storage locations.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0059	D2023-DEV0PC-0073.000	1	UA	Jan 17, 2023	Dec 1, 2023

Evaluation of DoD End-Use Monitoring and Enhanced End-Use Monitoring of Equipment Provided to Ukraine

To determine the extent to which the DoD is conducting End-Use Monitoring and Enhanced End-Use Monitoring of equipment provided to Ukraine in accordance with DoD policy.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0061	D2023-D000RH-0082.000	3	UA	Feb 7, 2023	Nov 8, 2023

Audit of the DoD Award and Administration of Noncompetitively Awarded Contracts in Support of Ukraine

To determine whether DoD contracting officials properly awarded and administered noncompetitively awarded contracts in support of the Ukraine response, according to Federal and DoD Regulations.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0062	TBD	1	UA	Apr 15, 2023	Feb 28, 2024

Audit of the Readiness of Military Units Providing Defense Articles to Ukraine

To determine whether DoD units that provided weapons systems, munitions, and equipment to Ukraine, through the Presidential Drawdown Authority, are accurately reporting readiness status in the Service-level Readiness Reporting System or the Defense Readiness Reporting System.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0085	D2023-DEV0PD-0079.000	1	UA	Feb 13, 2023	Aug 28, 2023

Evaluation of the DoD Military Information Support Operations Workforce

To determine the extent to which the DoD and military services have recruited, trained, and retained military and civilian military information support operations personnel.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0088	D2023-D000RH-0088.000	1	UA	Feb 21, 2023	Sep 30, 2023

Audit of DoD Maintenance Operations for Military Equipment Provided to Ukraine

To determine whether the DoD is efficiently and effectively providing maintenance support for U.S. weapon systems and equipment provided for Ukraine operations.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0089	D2023-DEV0PC-0089.000	1	UA	Feb 21, 2023	Sep 12, 2023

Evaluation of the Security Assistance Group-Ukraine's Sustainment Strategies for Selected Weapon Systems Transferred to the Government of Ukraine

To determine the extent to which the Security Assistance Group-Ukraine (SAG-U) is developing and implementing sustainment strategies to support selected U.S. weapons systems transferred to the government of Ukraine.

Ongoing and Planned Oversight Projects*

(Continued)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0090	D2023-DEV0PD-0019.000	1	UA	Oct 24, 2022	Nov 26, 2023

Evaluation of Combatant Command Military Deception Planning

To determine the extent to which the combatant commands have effectively conducted military deception (MILDEC) planning in support of ongoing operations.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0096	TBD	1	UA	Apr 1, 2023	Jan 31, 2024

Evaluation of the Sustainment Strategies for Selected Air Defense Systems Transferred to the Government of Ukraine

To determine the extent to which the Security Assistance Group-Ukraine has developed and implemented sustainment strategies in support of U.S. air defense systems transferred to the Government of Ukraine, in accordance with each system's operational requirements.

GAO Total Projects: 4

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0010	106192	2	UA	Sep 15, 2022	Nov 30, 2023

Evaluation of USAID Risk Mitigation in Conflict Zones

To evaluate USAID's processes for identifying and mitigating risks when delivering humanitarian, stabilization, early recovery, and reconstruction assistance to conflict-affected countries. As initially scoped, this evaluation will focus both on global processes and specific case study countries, to include Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0034	TBD	1	UA	Oct 4, 2022	Aug 31, 2023

Military Aid to Ukraine

To determine the timeliness and relevance of security assistance, including equipment, training, and advisory services the DoD has provided to Ukraine security forces and associated funding for such efforts since January 1, 2022; the extent and by what systems and processes the DoD is tracking equipment provided to Ukraine; and the extent and by what systems and processes the DoD is mitigating against proliferation of provided equipment, including any technical means by which the provided equipment, including any technical means by which the DoD may protect against unauthorized use of such equipment.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0086	TBD	2	UA	Mar 30, 2023	Sep 30, 2023

Review of USAID and State Use of Implementing Partners in Humanitarian and Development Assistance

To review the extent to which USAID and State provided U.S. assistance to new or existing UN and international non-governmental organizations mechanisms compared to local Ukrainian organizations or Ukrainian government entities; and other attributes of the implementing partners State and USAID are using to accomplish assistance objectives.

* As of March 15, 2023

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0091	106649	1	UA	Feb 22, 2023	Dec 20, 2023

Review of DoD Ukraine Weapon Replenishment Efforts

To determine the status of DoD replenishment contract actions; document production, supply challenges, and DoD identified corrective actions taken for selected weapons and munitions; and identify industry perspectives on challenges meeting increased demand and what actions industry has taken to address those challenges.

State OIG

Total Projects: 23

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0015	22AUD069	2	UA	Sep 19, 2022	Oct 31, 2023

Audit of Humanitarian Assistance to Ukraine

To determine whether State implemented humanitarian assistance in response to the situation in Ukraine in accordance with State policies, guidance, and award terms and conditions to ensure funds achieved the intended objectives.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0016	23AUD002	1	UA	Dec 22, 2022	Oct 31, 2023

Audit of the Bureau of International Security and Nonproliferation's Assistance to Ukraine

To determine whether State's Bureau of International Security and Nonproliferation conducted planning and monitoring of its assistance programs and efforts in Ukraine in accordance with Federal law and State requirements.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0017	23AUD020	1	UA	Apr 1, 2023	Jan 31, 2024

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

To determine whether the Department 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	COUNTRY	START	EST. FINAL
UKR 0018	TBD	1	UA	Oct 1, 2023	Sep 30, 2024

Audit of the Global Threat Reduction Program in Eastern Europe

To determine whether State's Bureau of International Security and Nonproliferation planned, monitored, and evaluated Global Threat Reduction programs in Eastern Europe in accordance with State policies, and whether Global Threat Reduction programs in Eastern Europe achieved their objectives.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0021	22ISP075.00	1	UA	Sep 1, 2022	May 31, 2023

Inspection of the U.S. Mission to NATO

To evaluate the programs and operations of the U.S. Mission to NATO including activities concerning Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0022	22ISP075.01	1	UA	Sep 1, 2022	May 31, 2023

Classified Inspection of the U.S. Mission to NATO

To evaluate the programs and operations of the U.S. Mission to NATO including activities concerning Ukraine. (Classified annex to UKR 0021)

Ongoing and Planned Oversight Projects*

(Continued)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0023	22ISP074.00	1	UA	Sep 1, 2022	May 31, 2023

Inspection of the U.S. Mission to the European Union

To evaluate the programs and operations of the U.S. Mission to the European Union including activities concerning Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0024	22ISP074.01	1	UA	Sep 1, 2022	May 31, 2023

Classified Inspection of the U.S. Mission to the European Union

To evaluate the programs and operations of the U.S. Mission to the European Union including activities concerning Ukraine. (Classified annex to UKR 0023)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0027	22ISP076	2	UA	Sep 1, 2022	May 31, 2023

Review of United States Agency for Global Media's Response to the Ukraine Crisis

To determine whether the United States Agency for Global Media has taken steps to reassess strategic goals and reposition programs to reach audiences in Russia and Belarus after the closure of news bureaus in these countries and the imposition of Russian digital censorship and developed outcome-based performance metrics to assess the effectiveness of its engagements through digital media, terrestrial and satellite television broadcasting, and radio broadcasting for these programs.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0036	23ISP007.01	2	UA	Jan 1, 2023	Apr 30, 2023

Review of Ukraine Foreign Assistance Coordination and Oversight (related to UKR 0039)

To describe State's Ukraine response strategy for foreign assistance and coordination of funding and programs.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0037	23AUD001.03	3	UA	Dec 13, 2022	Jun 3, 2023

Assessment of Technical Security Challenges Encountered Upon Reopening of Embassy Kyiv (related to UKR 0042)

To review security challenges encountered upon reopening Embassy Kyiv after its evacuation and suspension of operations. This work is being conducted as part of an audit related to the evaluation and disposition of sensitive security assets from Embassies Kabul and Kyiv.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0038	23ISP008.00	1	UA	Oct 18, 2022	Apr 30, 2023

Review of End-Use Monitoring for Department of State Security Assistance to Ukraine

To review key issues related to State's end-use monitoring of security assistance provided to Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0039	23ISP007	3	UA	Nov 1, 2022	May 31, 2023

Review of Embassy Kyiv's Operating Status (related to UKR 0036)

To review the current operating status of Embassy Kyiv, including activities conducted outside of Kyiv and its remote locations, with a focus on staffing, security and facilities and the risks involved in operating under wartime conditions. (Report will be classified with an unclassified summary.)

* As of March 15, 2023

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0040	23ISP013.00	3	UA	Jan 15, 2023	Sep 30, 2023

Inspection of U.S. Embassy Chisinau, Moldova

To evaluate the programs and operations of the U.S. Embassy in Chisinau, Moldova.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0041	23ISP013.01	3	UA	Jan 15, 2023	Sep 30, 2023

Classified Inspection of U.S. Embassy Chisinau, Moldova

To evaluate the programs and operations of the U.S. Embassy in Chisinau, Moldova. (Classified annex to UKR 0040)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0042	23AUD001	3	UA	Dec 13, 2022	Dec 31, 2023

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv (Related to OES 0055)

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 State guidance and what challenges were encountered upon reopening Embassy Kyiv.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0043	23ISP027.00	1	UA	Mar 31, 2023	Dec 31, 2023

Inspection of the U.S. Mission to the Organization for Security Co-operation in Europe

To evaluate the programs and operations of the U.S. Mission to the Organization for Security Co-operation in Europe (OSCE).

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0044	23ISP027.01	1	UA	Mar 31, 2023	Dec 31, 2023

Classified Inspection of the U.S. Mission to the Organization for Security Co-operation in Europe

To evaluate the programs and operations of the U.S. Mission to the Organization for Security Co-operation in Europe (OSCE). (Classified annex to UKR 0043)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0045	23ISP026.00	3	UA	Mar 31, 2023	Dec 31, 2023

Inspection of U.S. Mission to International Organizations in Vienna

To evaluate the programs and operations of the U.S. Mission to International Organizations in Vienna (UNVIE).

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0046	23ISP026.01	3	UA	Mar 31, 2023	Dec 31, 2023

Classified Inspection of U.S. Mission to International Organizations in Vienna

To evaluate the programs and operations of the U.S. Mission to International Organizations in Vienna (UNVIE). (Classified annex to UKR 0045)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0055	22AUD069.01	2	UA	Sep 19, 2022	Apr 30, 2023

Department of State's Humanitarian Assistance to Ukraine (related to UKR 0015)

This information brief is designed to increase transparency around the Department of State's humanitarian assistance response for those impacted by the situation in Ukraine. It is issued as part of the ongoing audit of the Department's humanitarian assistance.

Ongoing and Planned Oversight Projects*

(Continued)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0094	MA-23-01	3	UA	Dec 13, 2022	Mar 31, 2023

Management Alert: Technical Security Issues at U.S. Embassy Kyiv, Ukraine, Require Immediate Attention (related to UKR 0037)

To review security challenges encountered upon reopening Embassy Kyiv after its evacuation and suspension of operations. This management alert will highlight issues that require immediate attention.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0095	N/A	2	UA	Jan 26, 2023	Mar 31, 2023

Additional Ukraine Supplemental Appropriations Act, 2023 Mandated Assessment

To review State's process to certify and report to Congress on direct financial support oversight mechanisms and safeguards.

Treasury OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0049	A-MF-18-044	3	UA	Feb 5, 2018	Jun 30, 2023

Audit of Office of Foreign Assets Control's Ukraine-/Russia-related Sanctions Program

To determine whether the Treasury Office of Terrorism and Financial Intelligence's Ukraine-/Russia-related sanctions program complies with applicable laws and regulations, including but not limited to the Countering America's Adversaries Through Sanctions Act; and decisions and deliberations were properly documented and approved by appropriate Office of Foreign Assets Control officials.

USAID OIG

Total Projects: 23

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0009	88100322	2	UA	Sep 29, 2022	Sep 29, 2023

Audit of USAID's Modifications to Existing Programs in Response to Russia's Invasion of Ukraine

To determine the extent to which USAID/Ukraine assessed implementers' past performance and capacity before modifying existing development awards to respond to Russia's invasion and modifying activities to support strategies that advance recovery and reconstruction goals in Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0063	881U0123	2	UA	Dec 2, 2022	Sep 30, 2023

USAIDs Management of Contributions to World Bank Funding Mechanisms in Response to the Russia's Invasion of Ukraine

To assess USAID's management of contributions to multiple World Bank funding mechanisms to ensure the government of Ukraine received needed funding to continue to operate and respond to critical needs.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0064	TBD	2	UA	Mar 15, 2023	Sep 30, 2023

Evaluation of USAID's Decision-Making Process to use the World Bank to Provide Direct Budgetary Support to the Government of Ukraine

To identify all potential U.S. Government mechanisms considered to provide direct budgetary support to the government of Ukraine and explain the pros and cons of each mechanism.

* As of March 15, 2023

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0065	TBD	2	UA	Sep 15, 2023	Aug 31, 2024

Audit of USAID Energy Activities in Ukraine

To assess to what extent USAID activities helped Ukrainians to mitigate the energy crisis they are experiencing through the provision of backup generators, mobile boiler houses, and emergency heating center solutions.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0066	TBD	3	UA	Jun 15, 2023	Apr 15, 2024

Audit of USAID's Actions to Retain and Recruit Foreign Service National Staff in Ukraine

To determine how USAID and USAID/Ukraine have supported Ukrainian foreign service national staff impacted by Russia's full-scale invasion and how the agency plans to retain current and recruit additional foreign service national staff.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0067	TBD	1	UA	Jun 15, 2023	Dec 15, 2023

Information Brief of USAID's Progress in Implementing the Countering Malign Kremlin Influence Framework

To describe the Europe and Eurasia Bureau's progress in implementing the Information Brief of USAID's Progress in Implementing the Countering Malign Kremlin Influence Framework by outlining associated metrics and monitoring tools for missions in the region.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0068	TBD	2	UA	Jun 15, 2023	May 15, 2024

Audit of the E&E Bureau's Programming to Counter Democratic Backsliding

To determine USAID's implementation of programming to address democratic backsliding in selected Eastern European countries.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0069	TBD	2	UA	Aug 1, 2023	Jun 1, 2024

Audit of the E&E Bureau's Programming to Counter Disinformation

To examine USAID's implementation of programming to address countering disinformation in selected Eastern European countries.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0070	TBD	2	UA	Jun 15, 2023	May 1, 2024

Audit of the E&E Bureau's Programming to Reduce Economic Vulnerabilities

To examine USAID's implementation of programming to address reducing economic vulnerabilities in select Eastern European countries.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0071	TBD	2	UA	Jun 15, 2023	May 15, 2024

Audit of the E&E Bureau's Programming to Reduce Energy Vulnerabilities

To examine USAID's implementation of programming to address reducing energy vulnerabilities in select Eastern European countries.

Ongoing and Planned Oversight Projects*

(Continued)

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0072	TBD	2	UA	Mar 15, 2023	Sep 30, 2023

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	COUNTRY	START	EST. FINAL
UKR 0073	TBD	2	UA	Jun 15, 2023	May 15, 2024

Inspection of USAID's Disaster Assistance Response Team Response to the Humanitarian Crisis Resulting From Russia's War Against Ukraine

To assess internal controls to mitigate fraud risks and ensure quality of goods in the procurement of commodities supplied through Bureau for Humanitarian Assistance funding in Ukraine.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0074	TBD	3	UA	Nov 15, 2023	May 15, 2024

Evaluation of USAID's Contingency Planning and Continuity of Operations Program and Implementation Plan for High-Risk Missions

To assess the extent USAID/Ukraine and selected case studies complied with USAID policies to plan and implement continuity of information systems during and evacuation; and to implement, develop, and execute the Contingency Planning and Continuity of Operations Program and Implementation Plans.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0075	TBD	2	UA	Jun 15, 2023	May 15, 2024

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	COUNTRY	START	EST. FINAL
UKR 0076	TBD	2	UA	Sep 23, 2023	Jul 10, 2024

Follow-up on USAID's Oversight of Public International Organizations

To follow up on the issues identified in our 2018 audit to determine if the efforts undertaken by USAID have improved its oversight of Public International Organizations to minimize risks of fraud, waste, and abuse.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0077	TBD	2	UA	Sep 15, 2023	Aug 15, 2024

Audit of USAID's Interagency Coordination Process for Assistance to Ukraine

To examine the processes and procedures USAID has established for interagency coordination on its Ukrainian response.

* As of March 15, 2023

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0078	TBD	2	UA	Sep 15, 2023	Aug 15, 2024

Audit of USAID/Bureau for Humanitarian Assistance Localization Approach in Ukraine

To determine if Bureau for Humanitarian Assistance approach to localization of humanitarian assistance in Ukraine is aligned with USAID priorities.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0079	TBD	2	UA	Jun 15, 2023	May 15, 2024

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.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0080	TBD	2	UA	Jun 15, 2023	May 15, 2024

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

To determine how the USAID's health portfolio has helped ensure that Ukrainians continue to access critical health services through implementation of health activities.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0081	TBD	2	UA	Jan 15, 2024	Nov 15, 2024

Special Project: Review of Modified Activities Two Years On

To follow-up on OIG's prior Ukraine procurement work and determine how USAID/Ukraine identified and overcame program implementation challenges

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0082	TBD	2	UA	Jan 15, 2024	Nov 15, 2024

Worldwide Audit of the Office of Transition Initiatives Engagement of Local Partners to Contribute to Development Goals

To examine Office of Transition Initiatives efforts to ensure programming effectively engages local partners and ensures that its programs contribute to larger development goals in selected countries, as well as considering the extent to which Office of Transition Initiatives monitoring and evaluation efforts allow for an understanding of programming impact.

REF NO.	PROJECT NO.	SOA	COUNTRY	START	EST. FINAL
UKR 0083	TBD	2	UA	Aug 15, 2023	Jul 15, 2024

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	COUNTRY	START	EST. FINAL
UKR 0092	EE100123	2	UA	Mar 13, 2023	Jul 31, 2023

Evaluation of USAID's Due Diligence Over Funding to Public International Organizations

To determine to what extent USAID performed expected due diligence over funding to selected public international organizations.

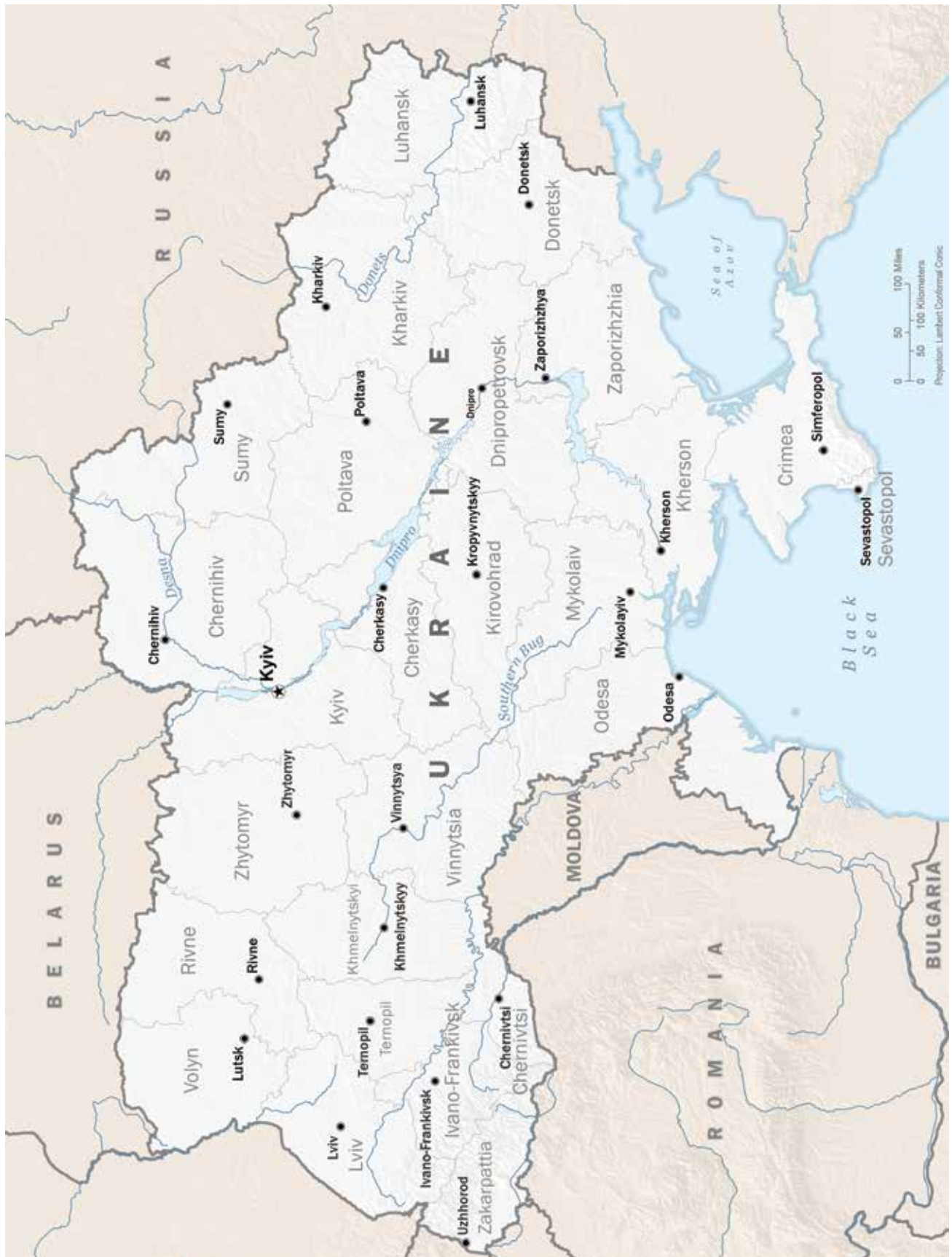
ACRONYMS

Acronym	
CBRN	chemical, biological, radiological, and nuclear
CMKI	Countering Malign Kremlin Influence
CRIF	Countering Russian Influence Fund
DCIS	Defense Criminal Investigative Service
DHS	Department of Homeland Security
DoD	Department of Defense
EEUM	enhanced end-use monitoring
EUM	end-use monitoring
FY	fiscal year
GAO	Government Accountability Office

Acronym	
ISN	State Bureau for International Security and Nonproliferation
JSOP	Joint Strategic Oversight Plan
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
OIG	Office of Inspector General
SOA	strategic oversight area
State	Department of State
USAID	U.S. Agency for International Development
Working Group	Ukraine Oversight Interagency Working Group



A farmer harvests crops in rural Ukraine during the 2022 harvest season. (USAID photo)





INSPECTOR GENERAL HOTLINE

The United States is committed to supporting the Ukrainian people during Russia's war of aggression. We are dedicated to providing oversight of the funds and resources American taxpayers have provided in support of Ukraine.

We encourage you to confidentially report any of the following suspected activities related to the programs or operations of the U.S. Department of Defense, the U.S. Department of State (including the U.S. Agency for Global Media), and the U.S. Agency for International Development to the appropriate Hotline listed below.

Corruption
Sexual Exploitation and Abuse
Fraud, Waste, Abuse, Mismanagement
Trafficking In Persons



dodig.mil/hotline



stateoig.gov/hotline



oig.usaid.gov



+1 703-604-8799 or
+1 800-424-9098



+1 202-647-3320 or
+1 800-409-9926



+1 202-712-1023 or
+1 800-230-6539

ORGANIZATIONS OF THE UKRAINE OVERSIGHT INTERAGENCY WORKING GROUP

Department of Defense Office of Inspector General

(703) 604-8324

<http://www.dodig.mil>

Department of State Office of Inspector General

(571) 348-0200

<https://www.stateoig.gov>

U.S. Agency for International Development Office of Inspector General

(202) 712-1150

<http://oig.usaid.gov>

Department of Agriculture Office of Inspector General

(800) 424-9121

<https://usdaoig.oversight.gov/hotline>

Department of Commerce Office of Inspector General

(800) 424-5197

<https://www.oig.doc.gov/>

Department of Health and Human Services Office of Inspector General

(800) 447-8477

<https://www.exim.gov/about/oig>

Department of Homeland Security Office of Inspector General

(202) 254-4000

<https://www.oig.dhs.gov>

Department of Justice Office of Inspector General

(202) 514-3435

<https://oig.justice.gov>

Department of the Treasury Office of Inspector General

(202) 622-1090

<https://www.treasury.gov/oig>

Office of the Inspector General of the Intelligence Community

(855) 731-3260

<https://www.dni.gov/index.php/who-we-are/organizations/icig/icig-who-we-are>

U.S. Government Accountability Office

(202) 512-3000

<http://www.gao.gov>

Export-Import Bank Office of the Inspector General

(888) 664-3946

<https://www.exim.gov/about/oig/oig-hotline>

International Development Finance Corporation Office of Inspector General

(833) 644-4332

<https://www.dfc.gov/oig/hotline>

Defense Logistics Agency OIG

(800) 411-9127

<https://www.dla.mil/Inspector-General/Hotline-Form>

The U.S. European Command OIG

<https://www.eucom.mil/ig-assistance-request>

U.S. Army Europe and Africa OIG

+49-611-143-537-5555

<https://www.europeafrica.army.mil/Staff>

Defense Contract Audit Agency

(571) 448-3135

<https://www.dcaa.mil/hotline>

U.S. Air Force Audit Agency

(703) 614-5626

<http://www.affaa.af.mil>

U.S. Army Audit Agency

(703) 545-5882

<http://www.army.mil/aaa>

Naval Audit Service

(202) 433-5525

<https://www.secnav.navy.mil/navaudsvc>