



# **OPERATION ATLANTIC RESOLVE**

**INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO**

# **UKRAINE**





**On the cover:** An M1A2 Abrams Main Battle Tank during a force-on-force, simulated training exercise in Niinisalo Training Area, Finland, in support of Operation Atlantic Resolve. (U.S. Army photo)



We are pleased to submit our annual joint strategic oversight plan describing oversight activities for the U.S. Government’s response to Russia’s full-scale invasion of Ukraine and Operation Atlantic Resolve (OAR). This joint strategic oversight plan fulfills our individual and collective agency oversight responsibilities pursuant to 5 U.S.C. § 419 of the Inspector General Act of 1978, as amended.

The United States launched OAR in 2014 when it began its effort to reassure and bolster the NATO alliance in the wake of Russia’s military actions in Ukraine. Since Russia’s full-scale invasion of Ukraine in February 2022, the OAR mission has grown. In July 2023, the U.S. President signed an executive order approving the mobilization of select reserve forces in support of OAR. In August 2023, the U.S. Secretary of Defense designated OAR as an overseas contingency operation following the activation of reserve forces.

In September 2023, the Chair of the Council of the Inspectors General on Integrity and Efficiency announced the selection of the Honorable Robert P. Storch, the Department of Defense Inspector General, as the Lead Inspector General (Lead IG) for OAR. The Department of State IG was selected as the Associate Lead IG. The Department of Defense IG will work closely with the other Lead IG partner oversight offices—the Department of State and U.S. Agency for International Development OIGs—to prioritize comprehensive oversight of all aspects of U.S. Government’s activities related to OAR and assistance to Ukraine. The Lead IG designation took effect on October 18, 2023.

This plan represents our steadfast commitment to work together to provide Congress and the American public with transparent, timely, and comprehensive oversight to ensure that U.S. assistance is reaching intended beneficiaries, achieving intended goals, and free from fraud, waste, and abuse. While we intend to conduct the oversight described in this joint strategic oversight plan, oversight agencies regularly reassess their plans and adjust projects and priorities throughout the fiscal year. These efforts will promote greater transparency, efficiency, and effectiveness, and ensure oversight is conducted in areas that are the highest priority and risk to OAR and the wider U.S. Government’s Ukraine response.

This FY 2024 joint strategic oversight plan for OAR and the wider U.S. Government’s Ukraine response is effective as of October 26, 2023, and is approved upon the signature of all parties below.

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A U.S. Army Soldier prepares for takeoff aboard a UH-60 Black Hawk at Camp Adazi, Latvia. (U.S. Army photo)

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An M1A2 Abrams Main Battle Tank during a force-on-force, simulated training exercise in Niinisalo Training Area, Finland, in support of Operation Atlantic Resolve. (U.S. Army photo)

## INTRODUCTION

Russia's war of aggression against Ukraine is the largest armed conflict in Europe since World War II. The U.S. Government's Ukraine response efforts seek to address major national security objectives by promoting democracy, deterring future aggression, and ensuring a peaceful and stable Europe. A failure to deliver on these aims could have long-lasting consequences given the history of the Russia-Ukraine conflict, including Russia's previous invasion of eastern Ukraine and occupation of Crimea in 2014. In the same year, the United States launched Operation Atlantic Resolve (OAR) in response to Russia's military actions in Ukraine and to support the defense of NATO countries.<sup>1</sup>

The scale and scope of the U.S. Government's response has been substantial. In four emergency supplemental appropriations in 2022, Congress provided more than \$113 billion in funding for Ukraine response efforts across multiple federal departments and agencies.<sup>2</sup> Oversight of all U.S. Government Ukraine response efforts is critical to ensure proper use of these funds and to detect and deter fraud, waste, and abuse. The Department of Defense (DoD), Department of State (State), and U.S. Agency for International Development (USAID) Offices of Inspector General (OIG) are committed to leading the oversight community in prioritizing this oversight.

Recognizing the implications of Russia's February 2022 full-scale invasion of Ukraine, leaders from the DoD, State, and USAID OIGs started gathering on a regular basis to plan and coordinate oversight of the U.S. Government's Ukraine response. In June 2022, the OIGs established the Ukraine Oversight Interagency Working Group that has provided an avenue to share information, develop comprehensive oversight plans, and coordinate oversight across key U.S. Government agencies that are providing complex support. The DoD, State, and USAID OIGs developed and published the FY 2023 Joint Strategic Oversight Plan for Ukraine Response in January 2023.<sup>3</sup>

In July 2023, the U.S. President signed an executive order approving the mobilization of select reserve forces in support of OAR.<sup>4</sup> In August 2023, the U.S. Secretary of Defense designated OAR as an overseas contingency operation. The Chair of the Council of the Inspectors General on Integrity and Efficiency designated the DoD Inspector General (IG) as the Lead Inspector General (Lead IG) for OAR, effective October 18, 2023.<sup>5</sup> The Lead IG coordinates oversight efforts with the State and USAID IGs along with other partner agencies. The State IG will serve as the Associate Lead IG for OAR.

## BACKGROUND

The Inspector General Act of 1978 (IG Act), as amended (5 U.S.C. Section 419, previously found at 5 U.S.C. App, Section 8L), requires the Chair of the Council of the Inspectors General on Integrity and Efficiency to designate a Lead IG for a military operation that exceeds 60 days, or upon receipt of a notification under section 113(o) of title 10, United States Code. The Lead IG must be designated from among IGs of the DoD, State, and USAID—referred to as the Lead IG agencies.<sup>6</sup> The requirements and authorities specified in section 419 of the IG Act cease at the end of the first fiscal year after the commencement or designation of the overseas contingency operation in which the total amount appropriated for the contingency operation is less than \$100 million. This joint strategic oversight plan for OAR is prepared pursuant to section 419 of the IG Act.

Once appointed, the Lead IG must develop and carry out, in coordination with the other Lead IG agencies, a joint strategic plan for comprehensive oversight of all aspects of the contingency operation, including all programs and operations of the U.S. Government in support of the contingency operation. The Lead IG agencies developed this joint strategic oversight plan in coordination with other U.S. Government oversight organizations.

## A JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

Section 419 of the IG Act requires the Lead IG to engage in a strategic oversight planning process to ensure comprehensive oversight of U.S. Government activities related to overseas contingency operations. The Lead IG agencies identify oversight projects that examine the economy, efficiency, and effectiveness of programs and operations related to a contingency operation. They then work with partner oversight agencies through the Ukraine Oversight Interagency Working Group to ensure a whole-of-government approach to oversight. This group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting OAR and the wider Ukraine response.

During the oversight planning process, the Lead IG agencies developed strategic oversight areas (SOA), and selected oversight projects that balance OIG resources against identified oversight priorities and high-risk areas. The Lead IG staffs considered many factors during this process, including U.S. Government and partner objectives; the amount of resources appropriated or otherwise made available to support military, diplomatic, and humanitarian activities; major departmental management challenges identified by each of the Lead IG agencies; and feedback from departmental and congressional stakeholders.

The Lead IG agencies identified five specific oversight and reporting objectives:

- Inform Congress and the public about ongoing contingency operations, the complex challenges facing the United States and its partners, and any changes to previously announced policy or strategy.
- Advise the DoD and State on the effectiveness of their security assistance missions, and State and USAID on the effectiveness of their diplomatic, governance, stabilization, development, and humanitarian assistance missions





**A U.S. Army Soldier guides a M88 Recovery Vehicle at a port supporting Operation Atlantic Resolve. (U.S. Army photo)**

- Promote the integrity, efficiency, and accountability of U.S. Government operations and associated funding by deterring fraud, waste, and abuse; identifying resources that could be put to better use; and identifying potential cost savings or recoveries.
- Assess the impact of U.S. Government programs, including the capacity of host nation governments to sustain these programs, to improve U.S.-provided assistance and outcomes for the host-nation governments.
- Evaluate the safety and security of facilities occupied by U.S. military and civilian personnel.

The joint strategic oversight plan describes specific projects that Lead IG and partner oversight agencies intend to conduct during FY 2024. Oversight agencies periodically review the purpose and scope of these projects, and the changing conditions of the operations, to determine if additional or different oversight projects should be conducted during the fiscal year and to update this oversight plan accordingly.

The Lead IG agencies continue to travel, both separately and jointly, to the region to gain firsthand information about U.S. Government response efforts, setting the foundation for ongoing coordination with oversight counterparts abroad. Additionally, OIG personnel are stationed throughout the region, including in Kyiv, Ukraine, to support oversight activities. These coordinated site visits build a shared understanding of challenges affecting the U.S. Government's response efforts and are integral in raising awareness of fraud and corruption risks and reporting responsibilities. OIG teams pursue opportunities for joint engagements to include meetings with U.S. officials in the region, Ukrainian authorities, NATO officials, representatives of other bilateral donors, United Nations (UN) agencies, the World Bank, nongovernmental organizations (NGO), and contractors supporting the broader OAR mission.



Latvian Special Forces train at Camp Grayling, Michigan. (U.S. Army National Guard photo)

## FY 2024 JOINT STRATEGIC OVERSIGHT PLAN FOR OPERATION ATLANTIC RESOLVE INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

This oversight plan describes the Lead IG and its partner agencies oversight of the U.S. Government’s response to Russia’s full-scale invasion of Ukraine and OAR. The activities include those related to security assistance and coordination; non-security assistance and coordination; and management and operations.

In 2014, OAR was established to demonstrate the United States’ continued commitment to peace, security, and stability in Europe following Russia’s invasion of eastern Ukraine and illegal annexation of Crimea. On February 24, 2022, the United States joined NATO and its allies to condemn Russia’s full-scale invasion of Ukraine and to provide unprecedented levels of support.<sup>7</sup> The U.S. National Security Strategy states that NATO and the European Union are united in standing up to Russia to defend shared democratic values, and that alongside its allies and partners, the United States continues to support Ukraine.<sup>8</sup>

In July 2023, President Joseph R. Biden signed an executive order approving the mobilization of select reserve forces in support of OAR. In August 2023, the U.S. Secretary of Defense designated OAR as an overseas contingency operation following the activation of reserve forces. On September 21, 2023, President Joseph R. Biden stated that together with allies and partners, the United States will continue to provide security assistance to support Ukraine’s progress in reclaiming its territory. The President went on to state that the United States will continue to provide humanitarian aid to help millions of people suffering from Russia’s aggression.<sup>9</sup>

Table 1.

**FY 2022–FY 2023 Emergency Supplemental Funding for the Ukraine Response**

Appropriation	Total Funding
<b>Ukraine Supplemental Appropriations Act, 2022</b>	\$13.6 B
<b>Additional Ukraine Supplemental Appropriations Act, 2022</b>	\$40.1 B
<b>Ukraine Supplemental Appropriations Act, 2023</b>	\$12.3 B
<b>Additional Ukraine Supplemental Appropriations Act, 2023</b>	\$47.3 B
<b>TOTAL</b>	<b>\$113.4 B</b>

**Note:** Numbers may not add up due to rounding.

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

Since Russia’s full-scale invasion, U.S. Government support to Ukraine has expanded. Since February 2022, the U.S. Congress has appropriated \$113.4 billion for security, economic, and humanitarian assistance to Ukraine and other countries affected by the war; military support operations; and operations of other U.S. Government agencies involved in the Ukraine response.<sup>10</sup> (See Table 1.)

Members of the U.S. Congress have expressed concern that U.S. Government assistance provided to Ukraine will not reach its intended recipients.<sup>11</sup> Ukraine scores in the bottom third of Transparency International’s annual corruption perceptions index, with higher levels of perceived corruption than any other country in Europe with the exception of Russia.<sup>12</sup> Ukraine has undertaken significant efforts to address corruption and several Ukrainian officials have resigned or been dismissed from their positions due to corruption allegations. The Ukrainian ambassador to the United States recently asserted that Ukraine is supportive of transparency, accountability, and more scrutiny of U.S. aid.<sup>13</sup>

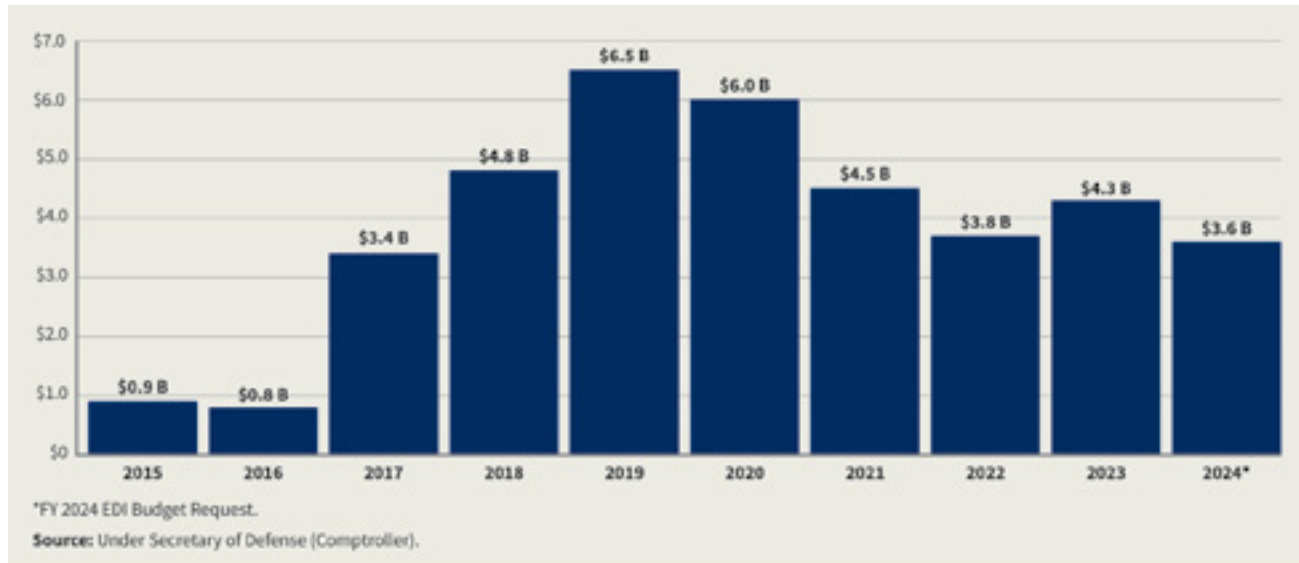
**SECURITY ASSISTANCE**

Operation Atlantic Resolve began in 2014, when the United States began an effort to reassure and bolster the NATO alliance in the wake of Russian military actions in Ukraine. In response to Russia’s invasion of Eastern Ukraine and the illegal annexation of Crimea, in violation of the UN Charter and Ukraine’s territorial integrity, the United States increased its military presence in Europe under the European Reassurance Initiative, later renamed as the European Deterrence Initiative (EDI).<sup>14</sup> The EDI is a key funding source for the U.S. European Command’s posture adjustments in response to the evolving European security environment.<sup>15</sup> Figure 1 represents the DoD funding for the EDI since FY 2015.

The EDI has enabled the United States to increase exercises, training, and rotational presence across Europe; deploy U.S. planners to augment the capability of our allies to design and host a broad range of training and exercise opportunities; increase the responsiveness of U.S. forces to reinforce NATO; increase participation by the U.S. Navy in NATO naval force

Figure 1.

**FY 2015-FY 2024 EDI Budget**



deployments; and build the partner capacity of countries such as Georgia, Moldova, and Ukraine so they can better work alongside the United States and NATO, and provide for their own defense.<sup>16</sup>

Since 2016, the United States has provided additional priority capabilities to Ukraine under the Ukraine Security Assistance Initiative (USAI).<sup>17</sup> USAI is an authority under which the U.S. Government procures capabilities from industry or partners to provide additional priority capabilities to Ukraine. USAI authorities have helped build the defensive capabilities of the Ukrainian Armed Forces (UAF) through training, equipping, and advising.<sup>18</sup>

Since February 2022, the DoD has deployed or extended more than 20,000 additional military personnel in Europe, adding additional air, land, maritime, cyber, and space capabilities totaling more than 100,000 Service members in Europe.<sup>19</sup> In July 2023, in response to Russia’s actions in Ukraine, President Biden authorized the deployment of up to 3,000 U.S. military reservists to Europe to augment OAR.<sup>20</sup> On August 18, 2023, the Secretary of Defense designated OAR as an overseas contingency operation. Among other responsibilities, the DoD has tasked its troops to train Ukrainian forces on the use of U.S.-provided military equipment and platforms, such as operating and maintaining the Patriot air defense systems and M1 Abrams tanks before they are delivered to Ukraine.<sup>21</sup>

Since February 24, 2022, the U.S. Government has committed more than \$44.5 billion in security assistance for Ukraine.<sup>22</sup> This security assistance includes training, equipment, weapons, logistics support, supplies and services, maintenance, and sustainment funding to provide Ukraine with capabilities to defend itself.<sup>23</sup> (See Appendix A for a list of security assistance provided to Ukraine.)

**The UN estimates that 17.6 million Ukrainians remain in need of humanitarian assistance, 5.1 million are displaced within its borders, and 6.2 million others have fled to other countries.**

U.S. military weapon systems and equipment provided to Ukraine require regular maintenance and repair to maintain their operational effectiveness. Because these platforms often incorporate technology unfamiliar to UAF personnel, U.S. military and contractor personnel have been training UAF maintenance personnel on how to use and maintain these platforms.<sup>24</sup> For example, the U.S. Army established a tele-maintenance cell in Europe to provide the UAF with a remote, virtual capability that allows the UAF to repair and maintain U.S.-provided equipment.<sup>25</sup>

In addition to military support, State is providing aid to law enforcement and border security partners in Ukraine, supporting efforts to promote preparedness and response to chemical, biological, radiological, nuclear, and high explosive risks, and aiding in the removal of explosive remnants of war.<sup>26</sup>

## NON-SECURITY ASSISTANCE

The U.S. Government is working closely with allies and partners in Europe and around the world, the UN and other international organizations, and NGOs to reduce the human suffering in Ukraine and the region caused by Russia's aggression.

U.S. humanitarian assistance, which is administered by both State and USAID, includes the provision of food, safe drinking water, shelter, winterization services, emergency health care, and protection to refugees and displaced persons and communities in Ukraine and the region.<sup>27</sup> The UN estimates that 17.6 million Ukrainians remain in need of humanitarian assistance, 5.1 million are displaced within its borders, and 6.2 million others have fled to other countries.<sup>28</sup>

USAID is leading the U.S. Government's response to the humanitarian crisis in Ukraine, while State leads the U.S. Government's refugee response outside of Ukraine. Specifically, USAID through UN agencies and NGOs is supporting food security in eastern and southern Ukraine, where fighting and supply chain disruptions hinder food access for vulnerable populations in frontline areas. Through these same partners, USAID also provides cash assistance and vouchers to help displaced people to meet their immediate needs such as clothing, food, fuel, and shelter. In addition, USAID supports healthcare and provides protection services for conflict-affected populations in Ukraine facing threats of violence, exploitation, or abuse.<sup>29</sup> State also works through UN agencies and NGOs to support Ukrainians displaced within the country and to meet the humanitarian needs of refugees who have fled to other countries due to Russia's aggression in Ukraine. State is also engaging through diplomacy to encourage and assist neighboring countries in keeping their borders open to those seeking international protection.<sup>30</sup>

Non-security assistance to Ukraine and its people extends to other sectors as well. For example, USAID provides direct budget support to the Ukrainian government through the World Bank. This assistance aims to help the Ukrainian government withstand the immense economic, social, and political pressures caused by Russia's invasion. The Ukrainian government may use these funds to support basic government services like hospitals, schools, utilities, emergency response, and firefighting.<sup>31</sup> USAID also has programs designed to promote Ukraine's agricultural resilience and reinforce its energy and electrical systems. These programs are vital given the decline in Ukraine's agricultural

exports and Russia’s targeted destruction of Ukraine’s energy infrastructure since the start of the invasion.<sup>32</sup>

On September 24, 2023, the governments of the United States and Ukraine signed a memorandum of understanding to collaborate on Ukrainian energy system resilience by helping restore critical infrastructure, introduce distributed generation, reform the energy sector, and facilitate Ukraine’s post-war transition to a low-carbon, competitive, energy economy that is integrated with that of the European Union.<sup>33</sup> Additionally, USAID, State, and the U.S. Agency for Global Media are helping Ukraine maintain communication links for independent information and combat disinformation.<sup>34</sup> Other State and USAID programming supports efforts to investigate and deliver accountability for war crimes.<sup>35</sup>

**In four separate emergency supplemental appropriations in FY22 and FY23, Congress appropriated more than \$113.4 billion for the U.S. Government’s Ukraine response efforts.**

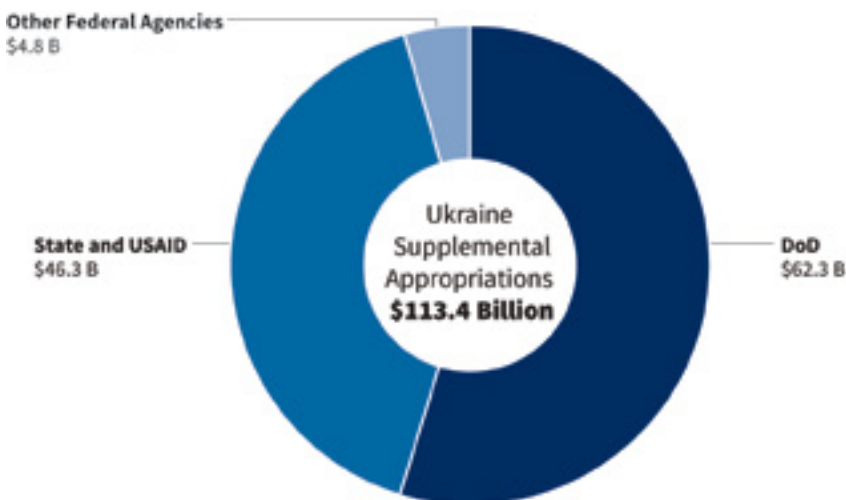
## FUNDING FOR OPERATION ATLANTIC RESOLVE INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

### PREVIOUS UKRAINE RESPONSE APPROPRIATIONS

In four separate emergency supplemental appropriations in FY 2022 and FY 2023, Congress appropriated more than \$113.4 billion for the U.S. Government’s Ukraine response efforts.<sup>36</sup> The majority of these funds (96 percent) were appropriated to the DoD, State, and USAID for implementation, while \$4.8 billion was appropriated to 10 other Executive Branch agencies. (See Figure 2.)

Figure 2.

#### FY 2022–FY 2023 Ukraine Supplemental Appropriations



Note: Numbers may not add up due to rounding.

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

**Of the \$113.4 billion, more than half—over \$62 billion—was appropriated to the DoD to support security assistance requirements in Ukraine and operational mission requirements within the U.S. European Command area of responsibility.**

Of the \$113.4 billion, more than half—over \$62 billion—was appropriated to the DoD to support security assistance requirements in Ukraine and operational mission requirements within the U.S. European Command area of responsibility. The majority of the DoD appropriations fund operations and maintenance accounts, which are generally used to pay for the operating costs of armed forces. Additionally, the appropriations fund DoD programs for research, development, test, and evaluation; and military personnel.<sup>37</sup>

The supplemental appropriations also fund the replacement of DoD stocks provided to Ukraine through Presidential Drawdown Authority transfers; and reimbursement for defense services, education, and training provided to Ukraine.<sup>38</sup> Presidential Drawdown Authority is a tool to provide military assistance in crisis situations. It allows for the speedy delivery of defense articles and services from DoD stocks to foreign countries to respond to unforeseen emergencies.<sup>39</sup>

The \$46.3 billion in State and USAID appropriations supports a variety of activities. State funding supports security assistance, such as providing equipment and training to civilian and military partners, border security and conventional weapons destruction, as well as non-security assistance and diplomatic operations. USAID funding supports assistance across a number of sectors, humanitarian assistance, and direct budget support to the government of Ukraine through the World Bank.

Congress appropriated almost \$4.8 billion in funding across other U.S. Government departments and agencies to address an increase in operational and administrative requirements associated with Ukraine response efforts. Other U.S. Government departments and agencies receiving appropriations include the Department of Agriculture, Department of Commerce, Department of Energy, Department of Justice, Department of the Treasury, Department of Health and Human Services, the Intelligence Community, the National Security Council, the Nuclear Regulatory Commission, and the U.S. Agency for Global Media.

Additionally, the U.S. Congress appropriated \$42.0 million to support the oversight of U.S. Government's assistance to Ukraine. The oversight agencies that received supplemental funding to provide oversight of the total appropriations for the Ukraine response are the DoD, State, and USAID OIGs, and the Government Accountability Office.

## STATUS OF FUNDS

The DoD, State, and USAID have obligated a significant share of Ukraine supplemental funds appropriated to them. According to the DoD's Office of the Under Secretary of Defense (Comptroller) and State's Office of Foreign Assistance as of August 9 and July 21, 2023, respectively, more than \$89.1 billion of the funds appropriated to the three agencies had been obligated. The DoD, State, and USAID had obligated a larger share of Ukraine supplemental funds associated with earlier appropriations acts. (See Table 2.)

Some of the funds Congress has appropriated are available for use by only State or USAID, while other funds may be used by either agency. Of the \$46.3 billion appropriated to State and USAID, \$34.0 billion (73 percent) have been allocated to USAID and \$10.4 billion (22 percent) to State. An additional \$1.8 billion had not been clearly allocated to one agency or the other as of July 2023.<sup>40</sup>

Table 2.

**FY 2022-FY 2023 Obligations of Ukraine Supplemental Funds by Appropriation Act**

Department	Appropriated	Obligated	Percent Obligated
<b>Ukraine Supplemental Appropriations Act, 2022 (March 2022)</b>			
DoD	\$6.5 B	\$6.4 B	98%
State and USAID	\$6.9 B	\$6.6 B	96%
<b>Additional Ukraine Supplemental Appropriations Act, 2022 (May 2022)</b>			
DoD	\$20.1 B	\$19.3 B	96%
State and USAID	\$18.3 B	\$17.1 B	93%
<b>Ukraine Supplemental Appropriations Act, 2023 (Sept. 2022)</b>			
DoD	\$7.8 B	\$6.8 B	87%
State and USAID	\$4.5 B	\$4.5 B	100%
<b>Additional Ukraine Supplemental Appropriations Act, 2023 (Dec. 2022)</b>			
DoD	\$27.9 B	\$19.1 B	69%
State and USAID	\$16.6 B	\$9.4 B	57%
<b>TOTAL</b>	<b>\$108.6 B</b>	<b>\$89.1 B</b>	<b>82%</b>

**Notes:** Figures above do not include Ukraine supplemental funds appropriated to OIGs or to other agencies outside of DoD, State, and USAID. Numbers may not add up due to rounding.

**Sources:** Office of the Under Secretary of Defense (Comptroller), and State Office of Foreign Assistance.

State's Office of Foreign Assistance also reported on State and USAID disbursements of Ukraine supplemental funds as of July 21, 2023. In total, the Office of Foreign Assistance reported that 81 percent of Ukraine supplemental funds appropriated to State and USAID had been obligated and 62 percent had been disbursed. (See Table 3.) The largest share of Ukraine supplemental funds appropriated to State and USAID had been obligated and disbursed by USAID.

Table 3.

**FY 2022-FY 2023 Obligations and Disbursements of Ukraine Supplemental Appropriations to State and USAID Accounts**

Agency/Department	Appropriations	Obligations	Disbursements
USAID	\$46.3 B	\$30.1 B	\$24.5 B
State		\$7.3 B	\$3.2 B
<b>TOTAL</b>		<b>\$37.5 B</b>	<b>\$27.7 B</b>

**Notes:** Numbers may not add up due to rounding.

**Source:** State Office of Foreign Assistance.



**The FY 2024 DoD budget request includes \$3.6 billion in EDI funding, which continues to support the DoD's rotational force deployments, infrastructure investments, and deliver the capabilities in key locations throughout Europe.**

## FISCAL YEAR 2024 BUDGET REQUESTS

The FY 2024 DoD budget request includes \$3.6 billion in EDI funding, which continues to support the DoD's rotational force deployments, infrastructure investments, and deliver the capabilities in key locations throughout Europe.<sup>41</sup> The DoD's FY 2024 budget request also includes an additional \$300 million for the DoD's USAI to provide assistance and support to the military and national security forces of Ukraine.<sup>42</sup>

The FY 2024 State and USAID budget requests include significant funding for regional initiatives with an emphasis on Ukraine response activities, as well as funding for worldwide accounts, such as those for humanitarian assistance, portions of which are expected to be applied to the Ukraine response. In addition to these amounts, the FY 2024 budget request includes \$753 million in funds for State and USAID to use specifically for Ukraine.<sup>43</sup>

In addition to Ukraine response-related funds in the President's FY 2024 Budget Request, in August 2023, the White House requested an additional \$21.9 billion in supplemental funding for Ukraine response efforts. The Ukraine response-related elements of the request included almost \$13.1 billion for the DoD, more than \$8.6 billion for State and USAID, \$100 million for the Department of Health and Human Services, \$68.2 million for the Department of Energy, and \$2 million for the Intelligence Community.<sup>44</sup> As of September 30, 2023, this request for additional supplemental funding was still pending congressional consideration.

## STRATEGIC OVERSIGHT AREAS

This joint strategic oversight plan for the Ukraine response and OAR breaks oversight plans and activities down into strategic oversight areas (SOA) to facilitate planning that ensures there are no gaps in oversight coverage and select projects that balance the resources of oversight agencies against identified priorities and high-risk areas. The OIGs considered several factors during SOA development, including U.S. Government strategic objectives; major management and performance challenges identified by the DoD, State, and USAID OIGs; congressional appropriations and agencies commitments related to Ukraine response; information on program and operational risks and vulnerabilities; and input from other stakeholders.

As a result of this process, the OIGs identified the following three SOAs relating to the U.S. Government's Ukraine response and OAR:

- Security Assistance and Coordination
- Non-security Assistance and Coordination
- Management and Operations

Each of the following SOA discussions presents examples of completed oversight projects for FY 2023 and planned or ongoing oversight projects for FY 2024. For a complete list of FY 2024 oversight projects relating to the U.S. Government's Ukraine response and OAR, refer to the project tables at the end of this plan.



## SOA 1. SECURITY ASSISTANCE AND COORDINATION

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

Activities that fall under SOA 1 include:

- Accountability of equipment provided to allied and partner forces, including end-use monitoring (EUM) and enhanced end-use monitoring (EEUM) of sensitive equipment
- Transportation and transfer of equipment
- Maintenance and sustainment of equipment
- Replenishment and replacement of U.S., ally, and partner military stockpiles for equipment
- Training and equipping of partner security forces, including military, national guard, police, and border guards
- Advising, assisting, and enabling partner security forces
- Cyber information operations and cyber security
- Intelligence sharing
- Promoting rule of law, border security, and security sector anti-corruption programs and activities
- Removing explosive remnants of war
- Preventing and protecting from chemical, biological, radiological, and nuclear risks
- Strengthening and leveraging alliances and partnerships in responding to the evolving security environment
- Other efforts for countering Russia's aggression

**U.S. M1A1 Abrams tanks for training the Ukrainian Armed Forces await transport to training areas at Grafenwoehr, Germany. (U.S. Army photo)**

**The oversight community completed 17 projects related to security assistance and coordination within SOA 1 in FY 2023.**

Additionally, this SOA corresponds to the following Lead IG agencies’ management challenges:

- Maintaining Superiority Through a Resilient Defense Industrial Base (DoD)
- Building Enduring Advantages for Strategic Competition (DoD)
- Strengthening Cyberspace Operations and Securing Systems, Networks, and Data (DoD)
- Operating in Contingency and Critical Environments (State)
- Countering corruption, abuse, and malign influence (USAID)<sup>45</sup>

**SELECTED FY 2023 COMPLETED OVERSIGHT REPORTS**

The oversight community completed 17 projects related to security assistance and coordination within SOA 1 in FY 2023. (See Figure 3.)

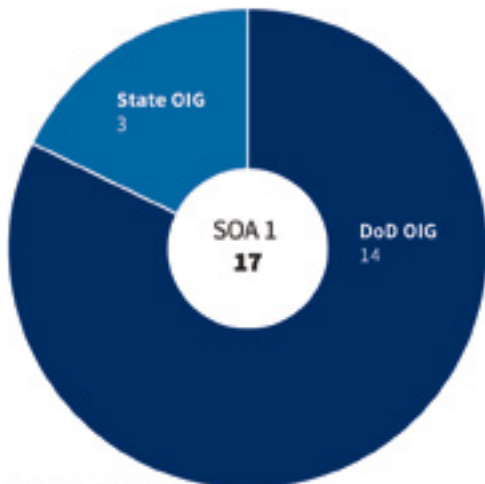
The United States has been a global leader in providing security assistance to Ukraine—from the Javelin missiles that helped stop Russian tanks assaulting Kyiv, to the air defense systems that have intercepted Russian strikes against Ukraine, to the armored vehicles that Ukraine needs to breach Russian defenses.<sup>46</sup> Persistent oversight to ensure appropriate visibility of and accountability for defense items once they are transferred to Ukraine and used in Ukraine’s defense remains a key DoD OIG priority.<sup>47</sup> In FY 2023, the DoD OIG conducted an evaluation of accountability controls for defense items transferred via air to Ukraine and found instances when DoD personnel did not complete required shipping or transfer documentation or could not confirm quantities of items being transferred.<sup>48</sup>

Further, in FY 2023 the DoD OIG completed three projects related to DoD’s EUM and EEUM of defense articles provided to the government of Ukraine in FY 2022. The DoD OIG identified challenges for conducting in-person EEUM during non-peacetime, limited-access environments such as Ukraine when there is no U.S. personnel present. The DoD OIG made several recommendations to DoD agencies for improving policies and procedures related to EUM and EEUM.<sup>49</sup>

The DoD OIG also issued an audit of the DoD’s training of the UAF, which identified a backlog of requests for translated material, such as technical manuals, for the equipment transferred to Ukraine under Presidential Drawdown Authority. The DoD initiated action to reduce the backlog and provide translated materials for training before the DoD OIG issued this report. This report is the first in a series of DoD OIG products pertaining to the DoD’s training of the UAF. Subsequent products will examine the DoD’s training of the UAF to operate and maintain the Patriot long-range air defense missile system and the DoD’s collective training of UAF brigades.<sup>50</sup>

Additionally, the DoD OIG issued several management advisories, including an advisory on the Army’s maintenance and accountability of its repositioned stocks. The Army strategically positions sets of equipment to reduce the time it takes to provide equipment to

Figure 3.  
**FY 2023 Completed Projects within SOA 1**



Source: DoD OIG.

the operating forces once conflict begins. Prepositioning requires the Army to maintain the stocked equipment in the forward environment rather than sending it back to the continental United States for maintenance. The DoD OIG determined that the Army did not adequately oversee the maintenance of High-Mobility Multipurpose Wheeled Vehicles and M777 howitzers in the Army Prepositioned Stock-5 inventory in Kuwait. These deficiencies resulted in unanticipated maintenance, repairs, and extended lead times to bring the equipment up to the level where the DoD could transfer the equipment to the UAF.<sup>51</sup>

U.S. Government security assistance efforts occur in the context of other significant commitments and engagement on the part of multilateral organizations. State has engaged extensively within leading multilateral institutions to promote effective coordination in this area. State OIG inspected the U.S. Missions to NATO and to the European Union, examining related operations as well as coordination and support activities related to the Ukraine response. State OIG found that the increased workload associated with Ukraine response coordination efforts had stretched personnel and posed challenges in the timely and full execution of key functions.<sup>52</sup>

**SELECTED FY 2024 OVERSIGHT PROJECTS**

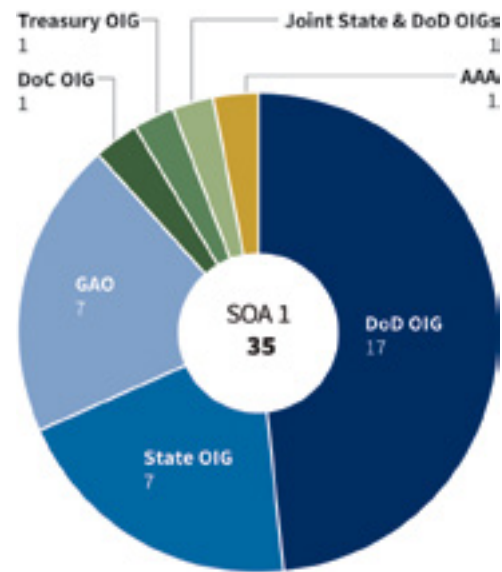
The oversight community has 35 ongoing and planned projects related to security assistance and coordination within SOA 1 for FY 2024. (See Figure 4.)

The DoD OIG is evaluating the movement of Ukraine equipment from storage locations to the ports of embarkation within the United States to determine whether DoD Components are effectively and efficiently implementing accountability controls for material being provided to Ukraine.<sup>53</sup> Further, the DoD OIG is conducting an evaluation of the DoD’s accountability of lost or destroyed defense articles provided to Ukraine to determine whether the DoD effectively implemented policies and procedures to account for lost or destroyed EEUM defense articles in Ukraine.<sup>54</sup>

The amount of security assistance provided to Ukraine and the speed at which it is deployed in a wartime environment presents increased risks of misuse and diversion. To help mitigate such risks, U.S. law requires EUM of certain U.S.-origin defense articles and services sold, leased, or exported. The DoD OIG is conducting evaluations to determine whether the DoD conducted EUM and EEUM of equipment provided to Ukraine in accordance with DoD policy. Additionally, the DoD OIG will determine if the DoD implemented policies and procedures to account for lost or destroyed defense articles requiring EEUM in Ukraine. Further, State has related EUM responsibility in Ukraine for the programs it directly manages, including commercial sales of military equipment and services and direct assistance to Ukrainian authorities such as its State Border Guard Service and the National Police of Ukraine. State OIG plans to publish a report to review key issues related to State’s EUM of security assistance provided to Ukraine.

Figure 4.

**FY 2024 Ongoing and Planned Projects within SOA 1**



**Note:** The DoD and State OIGs are working on a joint audit that is counted as one project for the purposes of this SOA; however both OIGs list this audit within their agency’s ongoing projects.

**Source:** DoD OIG.



**U.S. Secretary of State Antony Blinken (right) meets with Ukrainian President Volodymyr Zelenskyy (left) in Kyiv, Ukraine on September 6, 2023. (State photo)**

Following Russia’s full-scale invasion of Ukraine, the U.S. Government developed a strategy to counter illicit diversion of certain advanced conventional weapons in Eastern Europe to address related diversion risks. State plays a key role in coordinating interagency implementation of this strategy, which focuses on reducing the risk of diversion of U.S.-origin defense articles. State OIG is conducting a review to determine whether, in leading this effort, State is applying recognized practices for measuring results, program planning and design guidance, and interagency coordination.

State and the DoD work together to provide assistance to eligible partner countries to enable them to procure needed defense equipment and services under the Foreign Military Financing (FMF) program. State and the DoD have applied FMF in the Ukraine response effort to support the Ukrainian government’s acquisition of U.S. defense equipment, services, and training, as well as that of allies in the region seeking to replenish equipment they have provided to Ukraine during the conflict. The DoD and State OIGs are planning a joint audit to determine whether their agencies implemented effective oversight over foreign military financing provided to Ukraine for the acquisition of U.S. defense equipment, services, and training.

State OIG is conducting an inspection of the Bureau of Political-Military Affairs, which has among its responsibilities management of the FMF program and regulation of all international transfers of U.S.-origin defense articles and services. In addition to management of FMF, the Bureau also plays a key role in facilitating arms transfers, coordinating security assistance to Ukraine, and preventing diversion of U.S.-origin defense articles to illicit channels.

State’s Bureau for International Security and Nonproliferation is responsible for deterring, limiting, and countering the proliferation of weapons of mass destruction such as chemical, biological, radiological, and nuclear weapons. Russia’s threats of nuclear escalation have underscored the importance of this deterrence. State OIG is conducting an audit to determine whether State’s Bureau for International Security and Nonproliferation planned and monitored its Ukraine assistance programs in accordance with Federal laws and requirements.

## SOA 2. NON-SECURITY ASSISTANCE AND COORDINATION

This SOA focuses on non-security assistance, which includes economic and humanitarian assistance, represents a major share of the U.S. Government's support to Ukraine in response to Russia's invasion and has significant potential implications for the survival of Ukraine's government and people.

Activities that fall under SOA 2 include:

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

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Managing and Overseeing Contracts, Grants, and Foreign Assistance (State)
- Operating in Contingency and Critical Environments (State)
- Mitigating Risk in Agency Operations (USAID)
- Countering Corruption, Abuse, and Malign Influence (USAID)<sup>55</sup>

### SELECTED FY 2023 COMPLETED OVERSIGHT REPORTS

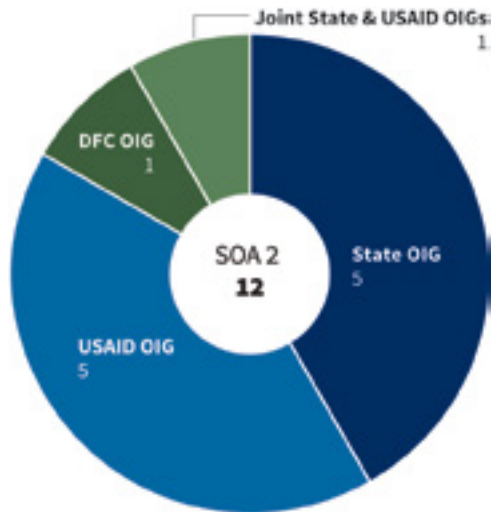
The oversight community completed 12 projects related to non-security assistance and coordination within SOA 2 in FY 2023. (See Figure 5.)

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, such as salaries for civil servants, teachers, health care workers, and other government employees, and social spending needs, such as pension expenses and payments to internally displaced persons. USAID OIG's brief summarized the roles, responsibilities, and monitoring requirements associated with these contributions.<sup>56</sup>

As required by Section 1302(a) of the Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023 (P.L. 117-180), the State and USAID OIGs produced reports on direct financial support for the Ukrainian government. USAID OIG's review focused

**The oversight community completed 12 projects related to non-security assistance and coordination within SOA 2 in FY 2023.**

Figure 5.  
**FY 2023 Completed Projects within SOA 2**



**Note:** State and USAID OIGs completed a joint assessment that is counted as one project for the purposes of this SOA; however both OIGs list this assessment within their agency's ongoing projects.  
**Source:** DoD OIG.

on the seven key safeguards and monitoring mechanisms of USAID’s direct financial support to Ukraine—also referred to as direct budget support by USAID. USAID OIG determined that identified safeguards and monitoring mechanisms aligned with three recognized Federal internal control principles.<sup>57</sup>

Subsequently, Section 1705(a) of the Consolidated Appropriations Act, 2023 (P.L. 117-328), required that State and USAID OIGs submit a report to Congress detailing and assessing the mechanisms for monitoring and safeguards in place for oversight and accountability of the funding appropriated in December 2022. Accordingly, State and USAID OIGs confirmed that the Department and USAID followed identical procedures for required certification and reports to Congress, and direct budget support to Ukraine through the World Bank, as they previously did for funds appropriated under the prior continuing resolution.<sup>58</sup>

USAID OIG published an information brief focused on USAID’s due diligence practices for working with UN agencies and other Public International Organizations, such as the World Bank. USAID reported that approximately one-quarter of its funding—more than \$21 billion in FY 2022—goes to these multilateral organizations. This information brief summarized USAID’s due diligence practices currently in place to oversee its funding through multilateral

organizations including those supporting USAID’s Ukraine response.<sup>59</sup>

State is responsible for coordinating and overseeing the extensive array of foreign assistance programs and activities that the U.S. Government has developed and implemented in response to Russia’s full-scale invasion of Ukraine. To help assess State’s execution of these important functions, State OIG reviewed State’s strategic planning, foreign assistance coordination, and foreign assistance oversight in Ukraine. State OIG’s review observed that State had executed foreign assistance coordination responsibilities in accordance with statutory requirements and Department standards, but that the U.S. Embassy in Kyiv had not updated the primary whole-of-government strategic planning for the U.S. Government’s engagement with Ukraine since the war began in 2022.<sup>60</sup> Without an updated strategy, State Department bureaus and other agencies lacked guidance for designing programs and performance indicators aligned with common strategic goals.

**SELECTED FY 2024 OVERSIGHT PROJECTS**

The oversight community has 30 ongoing and planned projects related to non-security assistance and coordination within SOA 2 for FY 2024. (See Figure 6.)

USAID OIG is conducting two evaluations of USAID’s management of \$22.9 billion in contributions made to the World Bank’s single donor and multi-donor trust funds, which provide direct budget support to Ukraine. The World Bank established multiple trust funds to ensure the government of Ukraine receives needed funding to continue to operate and respond

to critical needs of the country. While these funds provide a rapid method to deliver support to Ukraine, they can also present oversight challenges. These evaluations will examine the extent to which safeguards and controls over direct budget support are operating effectively.

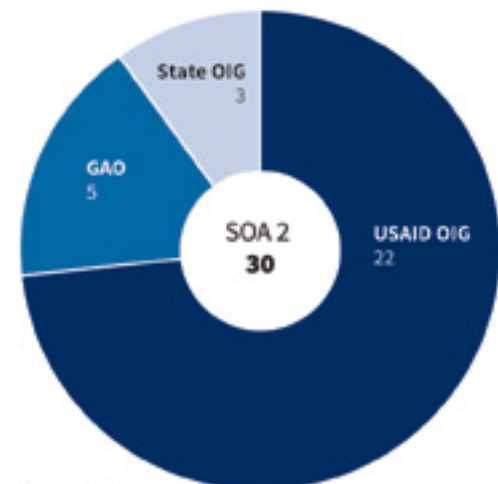
State administers programs to assist Ukrainian refugees and internally displaced persons. State OIG examined how effectively State’s Bureau for Population, Refugees, and Migration has managed and monitored its humanitarian assistance efforts in Ukraine and affected countries, including support for humanitarian responses for refugees and internally displaced persons. State OIG determined that the Bureau for Population, Refugees, and Migration had generally complied with basic requirements for managing and monitoring awards of the kind it has used to fund humanitarian assistance efforts but that it had not completed all risk assessment activities as required and had opportunities to strengthen oversight of these activities by adding requirements to the terms and conditions for its awards.

USAID OIG is also preparing an information brief focused on the USAID Bureau for Resilience and Food Security’s response to the humanitarian crisis caused by Russia’s war against Ukraine. The information brief will describe the Bureau’s response to world-wide food security concerns. Simultaneously, USAID OIG is carrying out a related audit to assess the Bureau’s response.

USAID OIG is conducting an audit of USAID’s energy activities in Ukraine. Russian attacks continue to affect Ukraine’s energy grid and have resulted in Ukraine losing at least 61 percent of its electricity generation capacity. To address these energy challenges, USAID is procuring equipment and materials to help sustain, repair, and reconstruct Ukraine’s energy networks. This audit will assess USAID’s oversight of the procurement process and determine whether the agency verified that selected equipment and materials were delivered to recipients as intended.

Corruption in Eastern Europe has undermined democratic processes, restricted civic space, and weakened public institutions. State has designated a Coordinator on Global Anti-Corruption to promote alignment and coordination of efforts to respond to corruption risks and several other bureaus and offices have supported anti-corruption efforts in the region. State OIG is conducting a review of State anti-corruption programs and activities in Hungary, Moldova, Poland, and Ukraine to determine whether it has implemented and monitored anti-corruption assistance programs and activities in accordance with Federal and Department requirements.

Figure 6.  
**FY 2024 Ongoing and Planned Projects within SOA 2**



Source: DoD OIG.





Cargo sits on an aircraft as part of a security assistance mission between the United States and Ukraine at Dover Air Force Base, Delaware. (U.S. Air Force photo)

### SOA 3. MANAGEMENT AND OPERATIONS

OAR and support to Ukraine cannot be successful without proper accountability procedures and compliance, management and operational support, including for financial management and field operations.

Activities under SOA 3 focus on:

- Ensuring the security of U.S. personnel, property, and information
- Providing for the occupational health and safety of personnel
- Managing finances
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Execution of the U.S. Government funds
- Validating requests for assistance
- Workforce planning and filling critical needs
- Monitoring vulnerabilities and emergency planning

Additionally, this SOA corresponds to the following Lead IG agencies' management challenges:

- Improving Financial Management and Budgeting (DoD)
- Adapting to Climate Change, Accelerating Resilience, and Protecting the Environment (DoD)

- Protecting the Health and Wellness of Service Members and Their Families (DoD)
- Protecting People and Facilities (State)
- Managing and Overseeing Contracts, Grants, and Foreign Assistance (State)
- Managing and Securing Information (State)
- Managing Property and Finances (State)
- Operating in Contingency and Critical Environments (State)
- Managing the Workforce (State)
- Promoting Accountability Through Internal Coordination and Clear Lines of Authority (State)
- Establishing Optimal Conditions for Agency Staff and Programs to Succeed (USAID)
- Maximizing the Impact of Monitoring and Quality Data (USAID)<sup>61</sup>

**SELECTED FY 2023 COMPLETED OVERSIGHT REPORTS**

The oversight community completed 9 projects related to management and operations within SOA 3 in FY 2023. (See Figure 7.)

In December 2022, 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 highlighted seven issue areas—such as navigating change and uncertainty and directing geographically dispersed operations—that are relevant to current Ukraine assistance efforts. In each of these areas the information brief drew 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.<sup>62</sup>

In July 2023, the DoD OIG issued “Special Report: Lessons Learned from DoD OIG Reports to Inform the DoD’s Ukraine Response,” which highlighted lessons learned from the DoD OIG’s previous body of oversight work on facility physical security, maintenance operations, equipment storage, supply chain management, and contract pricing and oversight.<sup>63</sup>

The U.S. Embassy in Kyiv is the front line of U.S. diplomatic and assistance efforts to support Ukraine as it counters continued Russian aggression and advances reforms to support a secure, democratic, prosperous, and free Ukraine able to advance its Euro-Atlantic aspirations. To help ensure that the embassy operated as needed, State OIG conducted oversight work on the embassy’s security. In March and August, State OIG issued a classified management alert and a classified audit report that included findings related technical security challenges the embassy encountered on reestablishing operations in May 2022.<sup>64</sup>

Figure 7.  
FY 2023 Completed Projects within SOA 3

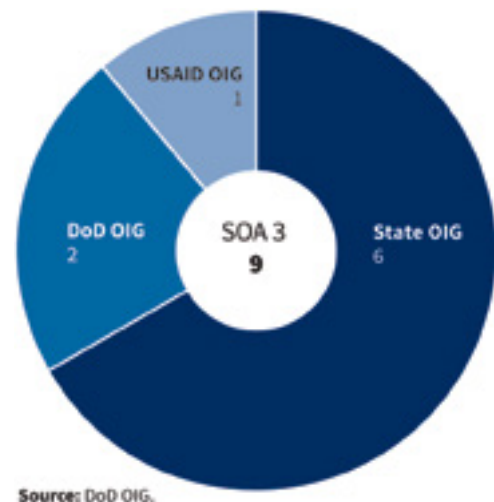
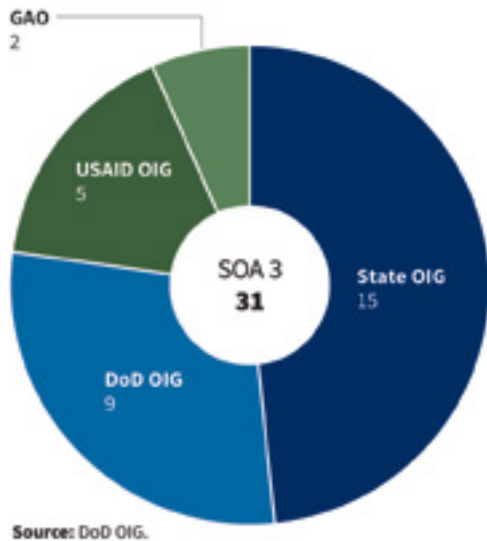


Figure 8.  
**FY 2024 Ongoing and Planned Projects within SOA 3**



**SELECTED FY 2024 OVERSIGHT PROJECTS**

The oversight community has 31 ongoing and planned projects related to management and operations within SOA 3 for FY 2024. (See Figure 8.)

The DoD OIG is conducting an audit to determine the extent to which the DoD implemented controls for validating Ukraine’s requests for military equipment and assistance, and coordinated requests with partner nations. The DoD OIG is also working to identify DoD sources to support such requests.<sup>65</sup>

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. State OIG is prioritizing inspections of overseas missions directly affected by the war and will be conducting inspections of U.S. missions to Russia, Poland, and Romania. In each location, State OIG will assess and report on the mission’s executive direction, policy implementation, resource management, and management controls.

State evacuated personnel from the U.S. Embassy in Kyiv and suspended operations in Ukraine after Russia’s full-scale invasion in February 2022. State reopened the U.S. Embassy in Kyiv on May 18, 2022.<sup>66</sup> State is responsible for developing, maintaining, and exercising emergency action plans for these and other situations with the aim of protecting the life and safety of the U.S. Government employees and assets, and providing for continuity of operations. To ensure that State is appropriately positioned to respond to related risks in the region, State OIG is examining whether selected U.S. embassies in the Baltic States are prepared to respond and recover from similar emergencies. In the context of wider audits, State OIG is also examining whether Embassy Kyiv properly managed, safeguarded, and disposed of sensitive security assets in advance of its evacuation, and whether State’s Bureau for Intelligence and Research (INR) provided necessary all source intelligence analysis and information to the appropriate decision-makers in preparation of the evacuation.

USAID OIG is conducting a review of USAID’s Ukraine staffing to (1) describe the Agency’s current and pre-invasion staffing footprint, and changes in USAID-managed programming in Ukraine, and (2) identify challenges associated with—and actions taken in response to—changes to the staffing footprint and programming for Ukraine.

USAID OIG is also planning to evaluate USAID’s policies and practices following ordered departures. The evaluation will assess the Agency’s policies and practices for the relocation of staff and oversight of programming after ordered departures of missions.

## INVESTIGATIONS

Law enforcement professionals from the DoD, State, and USAID OIGs investigate allegations of misconduct that might compromise U.S. Government programming. This includes allegations of bribery, collusion, improper disclosure of contractor proprietary information, illegal transfer of technology, sexual exploitation and abuse, and trafficking in persons. Information identified through investigations may inform or highlight areas for future audits, evaluations, or inspections. Likewise, audits, evaluations, and inspections may lead to investigations.

The DoD, State, and USAID OIGs collectively have criminal investigators based in Ukraine, the United States, and Germany focused on the Ukraine response. Since July 2023, USAID OIG has had two criminal investigators based at the U.S. Embassy in Kyiv, Ukraine. These criminal investigators collaborate with other U.S. and Ukrainian Government, law enforcement, and prosecutorial personnel to protect U.S. operations, assistance, and related contracting for Ukraine response efforts from fraud, waste, and abuse, and refer suspected corruption cases to appropriate authorities. Additionally, investigators from the DoD, State, and USAID OIGs identify, coordinate, and deconflict fraud and corruption investigations; share best practices and investigative techniques; and coordinate proactive measures to detect and deter the criminals who would exploit U.S. Government assistance to Ukraine.

To enhance collaboration with international law enforcement partners, the DoD, State, and USAID OIGs signed memorandums of understanding (MOU) with Ukrainian authorities involved in efforts to combat corruption. The Lead IG agencies have signed MOUs with the National Anti-corruption Bureau of Ukraine. Additionally, USAID OIG has MOUs with Ukraine's Specialized Anti-Corruption Prosecutor's Office and Ukraine's State Bureau of Investigation.<sup>67</sup> These MOUs allow for the exchange of information to investigate criminal activity affecting Lead IG agencies' programs.

As U.S. assistance to Ukraine and related contracting activity increased, the DoD OIG's Defense Criminal Investigative Service, the State OIG Office of Investigations, and the USAID OIG Office of Investigations established a Ukraine Fraud and Corruption Investigative Working Group that convenes monthly with a focus on deconfliction, information-sharing, crime prevention, and training. Members of this Ukraine investigations working group have provided targeted fraud awareness briefings and fraud mitigation training to U.S. Government personnel, contractors, grantees, and other stakeholders. The Department of Justice has been an active participant in this working group. The Department of Justice has actively solicited investigations to consider for prosecution, and to date has accepted one Ukraine related investigation for criminal prosecution. Further collaboration has included travel to the region to develop leads, and the issuance of fraud alerts on schemes identified to date.

Additionally, Defense Criminal Investigative Service, State OIG's Office of Investigations, and USAID OIG's Office of Investigations collaborate with military criminal investigative organizations, other Federal law enforcement partners, and the Department of Justice, as well as international law enforcement partners, on investigative activities related to the Ukraine response. These criminal investigators also engage international counterparts on an ad hoc

**Since July 2023, USAID OIG has had two criminal investigators based at the U.S. Embassy in Kyiv, Ukraine.**

basis and in multilateral forums such as the 2022 European Fraud Working Group and the Complex Emergency Working Group. During these forums, international agencies share best practices and lessons learned from previous operations that are applicable to Ukraine-related investigations and investigations in other complex emergency environments.

Initial law enforcement projects focused on identifying and tracking the source and recipients of Ukraine-related funding. Lead IG law enforcement organizations use the resulting data to develop analytic models and dashboards to support future audit, evaluation, inspection, and investigative requirements. Investigative working group partners are also exploring how to use proactive data analytics to find fraud indicators in contract and grant data.

## HOTLINE

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, without fear of reprisal.

The DoD, State, and USAID OIGs developed joint hotline materials to publicize their shared oversight of U.S. assistance to Ukraine and encourage the timely and transparent reporting of corruption and abuse of U.S. assistance to Ukraine, which have been translated into Ukrainian. (See Figure 9.)

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

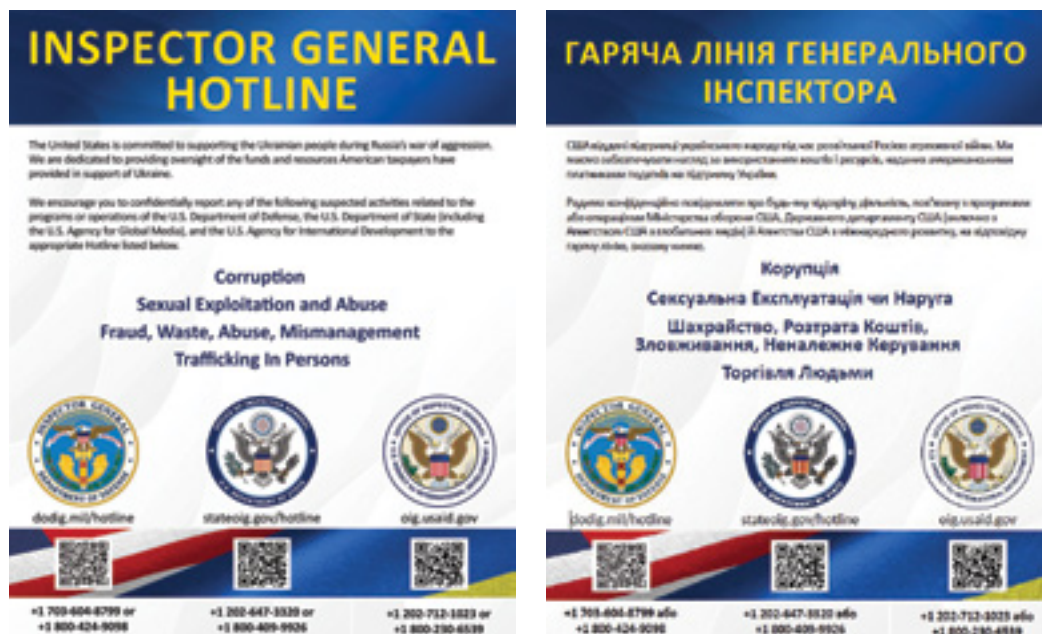


Figure 9. Joint Hotline Posters

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\*

### AAA

Total Projects: 1

REF NO.	PROJECT NO.	SOA
<b>UKR 0124</b>	A-2023-AXZ-0046.000	1

#### Missile Replenishment and Replacement

To determine if the Army relied on well-supported planning assumptions (costs and timelines) to replenish and replace missiles.

### DOC OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
<b>UKR 0152</b>	2023-470	1

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

To assess the Bureau of Industry and Security's actions and progress to detect and prosecute violations of U.S. export control laws.

### DOD OIG

Total Projects: 27

REF NO.	PROJECT NO.	SOA
<b>UKR 0007</b>	D2023-D000FL-0046.000	3

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

To determine whether the DoD executed funds appropriated for Ukraine assistance in accordance with Federal laws and DoD policies.

REF NO.	PROJECT NO.	SOA
<b>UKR 0029</b>	Planned	3

#### Evaluation of DoD Contracting Officer Actions Related to Contractor Pricing Proposals for Ukraine Security Assistance

To determine whether DoD contracting officers complied with Federal, DoD, and Component policies in response to Defense Contract Audit Agency audit findings on pricing proposals related to Ukraine Security Assistance.

REF NO.	PROJECT NO.	SOA
<b>UKR 0053</b>	D2023-D000RH-0034.000	3

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

To determine whether the DoD implemented controls to validate Ukraine's requests for weapons and equipment and to identify DoD sources to support requests for assistance.

REF NO.	PROJECT NO.	SOA
<b>UKR 0058</b>	D2023-DEV0PD-0070.000	1

#### Evaluation of U.S. Army Europe and Africa's Planning and Execution of Ground Transportation of Equipment to Support Ukraine

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

\* As of Sep 30, 2023

REF NO.	PROJECT NO.	SOA
<b>UKR 0059</b>	D2023-DEV0PC-0073.000	1

**Evaluation of the DoD’s Routine and Enhanced End-Use Monitoring of Equipment Provided to Ukraine**

To determine whether the DoD conducted routine and enhanced end-use monitoring of equipment provided to Ukraine in accordance with DoD policy.

REF NO.	PROJECT NO.	SOA
<b>UKR 0061</b>	D2023-D000RH-0082.000	3

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0085</b>	D2023-DEV0PD-0079.000	1

**Evaluation of the DoD Military Information Support Operations Workforce**

To determine whether the DoD and Military Services recruited, trained, and retained qualified military and civilian personnel for the military information support operations workforce.

REF NO.	PROJECT NO.	SOA
<b>UKR 0088</b>	D2023-D000RH-0088.000	1

**Audit of DoD Maintenance Operations for Military Equipment Provided to Ukraine**

To determine whether the DoD provided maintenance support and spare parts forecasting for weapon systems and equipment provided to Ukraine.

REF NO.	PROJECT NO.	SOA
<b>UKR 0089</b>	D2023-DEV0PC-0089.000	1

**Evaluation of Sustainment Strategies for Selected Weapon Systems Transferred to Ukraine**

To determine whether Security Assistance Group-Ukraine developed and implemented sustainment strategies to support selected U.S. weapons systems transferred to Ukraine.

REF NO.	PROJECT NO.	SOA
<b>UKR 0090</b>	D2023-DEV0PD-0019.000	1

**Evaluation of Combatant Command Military Deception Planning**

To determine whether the combatant commands effectively conducted military deception operational planning in accordance with DoD policy.

REF NO.	PROJECT NO.	SOA
<b>UKR 0096</b>	D2023-DEV0PC-0096.000	1

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

To determine whether Security Assistance Group-Ukraine developed and implemented sustainment strategies to support selected U.S. air defense systems transferred to Ukraine.

REF NO.	PROJECT NO.	SOA
<b>UKR 0102</b>	D2023-DEV0PE-0111.000	1

**Evaluation of Security Assistance Group-Ukraine’s Role in Coordinating the Movement of Defense Articles to Ukraine**

To determine the effectiveness and efficiency of Security Assistance Group-Ukraine’s management, tracking, and coordination of the movement of U.S. defense articles throughout the U.S. European Command area of responsibility.

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0104</b>	D2023-D000RH-0003.001	1

### **Audit of DoD Training of Ukrainian Armed Forces–Collective & Patriot**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0105</b>	D2023-D000AX-0116.000	3

### **Audit of Remote Maintenance and Distribution Cell–Ukraine Restructuring Contract**

To determine whether Army contracting personnel awarded and monitored the U.S. Army Tank and Automotive and Armaments Command contract for the maintenance of equipment provided to Ukraine in accordance with Federal and DoD policies.

REF NO.	PROJECT NO.	SOA
<b>UKR 0106</b>	Planned	3

### **Audit of the DoD’s Management of Undefined Contract Actions Awarded to Provide Ukraine Assistance**

To determine whether DoD contracting officials properly managed undefined contract actions awarded to assist Ukraine. Specifically, we will determine whether contracting personnel obligated funds and defined actions within the required limits and adjusted profit for costs incurred.

REF NO.	PROJECT NO.	SOA
<b>UKR 0114</b>	D2023-D000RH-0003.003	1

### **Management Advisory: DoD Training of Ukrainian Armed Forces–Leahy Vetting**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0116</b>	D2023-DEV0PA-0126.000	1

### **Evaluation of the DoD’s Replenishment and Management of 155mm High Explosive Ammunition**

To determine whether the DoD developed a coordinated plan to meet total munition requirements for 155mm high explosive ammunition and an effective strategy to balance requirements for war reserve, training, operations, and testing.

REF NO.	PROJECT NO.	SOA
<b>UKR 0122</b>	Planned	1

### **DoD and Department of State Joint Audit of U.S. Assistance Provided to Ukraine Through the Foreign Military Financing Program**

To determine whether the DoD and the Department of State, as part of U.S. efforts to provide security assistance to Ukraine, implemented the Foreign Military Financing program in accordance with Federal and DoD policies.

\* As of Sep 30, 2023



REF NO.	PROJECT NO.	SOA
<b>UKR 0125</b>	D2023-DEV0PD-0166.000	1

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

To determine whether DoD Components effectively implemented policies and procedures to account for Ukraine-bound defense articles from their points of origin to sea ports of embarkation within the continental United States.

REF NO.	PROJECT NO.	SOA
<b>UKR 0126</b>	D2023-DEV0PD-0152.000	1

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

To determine whether the U.S. European Command’s Office of Defense Cooperation-Ukraine effectively implemented policies and procedures to account for lost or destroyed defense articles requiring enhanced end-use monitoring in Ukraine.

REF NO.	PROJECT NO.	SOA
<b>UKR 0147</b>	D2023-D000FI-0156.000	3

**Audit of the Estimates Used in Valuing Assets Provided Under Presidential Drawdown Authority to Ukraine**

To determine the impact of the March 2023 estimation change for valuing assets provided under Presidential Drawdown Authority and whether DoD Components effectively implemented policy when updating the value of items provided to Ukraine through the Presidential Drawdown process.

REF NO.	PROJECT NO.	SOA
<b>UKR 0148</b>	D2023-DEV0SR-0158.000	1

**Evaluation of Classified Project**

Please contact DoD OIG for the objective.

REF NO.	PROJECT NO.	SOA
<b>UKR 0159</b>	D2023-DEV0PE-0111.002	1

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

To determine the extent to which the Security Assistance Group-Ukraine is managing, tracking, and coordinating the movement of U.S. defense articles throughout the U.S. European Command’s area of responsibility.

REF NO.	PROJECT NO.	SOA
<b>UKR 0160</b>	D2023-DEV0PE-0111.001	1

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

To determine the extent to which the Security Assistance Group-Ukraine is managing, tracking, and coordinating the movement of U.S. defense articles throughout the U.S. European Command’s area of responsibility.

REF NO.	PROJECT NO.	SOA
<b>UKR 0161</b>	Planned	1

**Evaluation of U.S. Army Europe and Africa’s Counterintelligence Activities in Support of Ukraine**

To determine whether the U.S. Army Europe and Africa, in support of Ukraine, is effectively and efficiently planning and executing counterintelligence activities within the U.S. European Command’s area of responsibility in accordance with DoD policy.

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0165</b>	Planned	3

### Audit of U.S. European Command Force Protection Measures

To determine whether the U.S. European Command force protection measures effectively protect U.S. personnel and equipment within the U.S. European Command.

REF NO.	PROJECT NO.	SOA
<b>UKR 0166</b>	Ongoing	3

### Management Advisory: The Navy'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.

## GAO

**Total Projects: 14**

REF NO.	PROJECT NO.	SOA
<b>UKR 0010</b>	106192	2

### Evaluation of USAID Risk Mitigation in Conflict Zones

To evaluate USAID's processes for assessing and mitigating risks related to diversion or obstruction of assistance in countries experiencing conflict; the extent to which USAID has implemented its risk assessment and mitigation processes in selected countries experiencing conflict, namely Ukraine, Somalia, and Nigeria; and the extent to which USAID has processes for identifying and sharing relevant lessons learned.

REF NO.	PROJECT NO.	SOA
<b>UKR 0034</b>	106289	1

### 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
<b>UKR 0086</b>	106751	2

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

To review the key characteristics of USAID and State's implementing partners and sub-partners for non-security assistance provided in response to the war in Ukraine; the extent to which USAID and State processes to select implementing partners to deliver Ukraine assistance take into account past performance; and the difficulties, if any, the agencies and their implementing partners have experienced obtaining partners to meet the needs of the work required.

\* As of Sep 30, 2023

REF NO.	PROJECT NO.	SOA
<b>UKR 0091</b>	106649	1

**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.

REF NO.	PROJECT NO.	SOA
<b>UKR 0099</b>	106763	3

**DoD Funding in Support of Ukraine**

To determine how much funding Congress has appropriated and the DoD has transferred and obligated in support of Ukraine and to what extent the DoD has established mechanisms to track and report this funding; to what extent DoD components have complied with DoD guidance for the use of Ukraine supplemental funds provided for operation and maintenance; to what extent DoD components have complied with DoD guidance for the use of Ukraine Security Assistance Initiative (USAI) funds; and to what extent the DoD has provided oversight of USAI-funded programs and activities.

REF NO.	PROJECT NO.	SOA
<b>UKR 0103</b>	103716	1

**Cyber Operations with Allies and Partners**

To evaluate the effectiveness of the DoD’s cyber operations and actions in Europe before January 2022 and the mitigation of challenges since January 2022.

REF NO.	PROJECT NO.	SOA
<b>UKR 0109</b>	106745	1

**Ukraine Security Assistance: Donor Coordination**

To examine 1) what is known about the security assistance international donors have committed to Ukraine since January 1, 2021; 2) the extent to which U.S. agencies have implemented third party transfers and re-exports for Ukraine in compliance with U.S. policy; and 3) how U.S. agencies have coordinated with international donors to provide security assistance to Ukraine and key factors they have considered.

REF NO.	PROJECT NO.	SOA
<b>UKR 0115</b>	106773	1

**U.S. Efforts to Train Ukraine’s Security Forces**

To examine the U.S. strategy to train Ukraine’s security forces; understand past and ongoing U.S. and partner training programs provided to Ukraine’s security forces; evaluate training effectiveness and lessons learned; and identify any effects on the U.S. military forces and facilities.

REF NO.	PROJECT NO.	SOA
<b>UKR 0119</b>	106934	1

**Ukraine Asset Valuation**

To determine to what extent 1) DoD’s accounting methodology to calculate the value of assets provided to Ukraine has been consistent with relevant guidance, as applicable, and with methodologies used for valuing assets provided to other countries under the presidential drawdown authority and 2) have DoD’s consolidated and applicable components’ financial statements appropriately reflected the assets provided to Ukraine under the presidential drawdown authority.

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0120</b>	106884	2

### Ukraine Foreign Assistance Funding and Related Activities

To examine 1) the amounts and status of foreign assistance funding that have been appropriated, allocated, obligated, and disbursed to respond to the Ukraine crisis; and 2) the types of activities that have been funded with these funds, including types of beneficiaries and locations of these activities.

REF NO.	PROJECT NO.	SOA
<b>UKR 0157</b>	107057	2

### U.S. Direct Budget Support to Ukraine

To examine 1) the uses of U.S. direct budgetary support provided through the World Bank; 2) the extent to which U.S. agreements with the World Bank under the Public Expenditures for Administrative Capacity Endurance in Ukraine (PEACE) Project and with third party monitors provide transparency and accountability of how U.S. direct budgetary support is being spent; and 3) other mechanisms that could be used to provide direct budgetary support to the Government of Ukraine, and the pros and cons of each potential mechanism.

REF NO.	PROJECT NO.	SOA
<b>UKR 0158</b>	107043	2

### U.S. Government Ukraine Reconstruction Planning / Related Snapshot on Lessons Learned for Reconstruction

To examine aspects of State and USAID planning for reconstruction and recovery, specifically the extent to which 1) agencies are factoring reconstruction and recovery needs, including necessary governance reforms to facilitate transition to post-war recovery, into current programming and plans for future resource allocations; 2) supplemental Ukraine funding is being used to support U.S. programs that pre-date the war or fund priorities not directly related to the war or its socio-economic impacts, 3) U.S. assistance priorities are determined through consultations with the Ukrainian government, and 4) agencies are coordinating with the international donor community.

REF NO.	PROJECT NO.	SOA
<b>UKR 0163</b>	107079	3

### Russia/Ukraine Sanctions

To determine 1) the stated objectives of the Russia/Ukraine sanctions program, and what is known about progress towards addressing these objectives; 2) how key economic and development indicators changed in Russia since imposition of sanctions; and 3) what additional resources have key U.S. agencies received to implement and enforce Russia/Ukraine sanctions and how have these agencies used, or plan to use, these resources.

REF NO.	PROJECT NO.	SOA
<b>UKR 0164</b>	107015	1

### Nuclear Security and Safety Assistance to Ukraine

To determine 1) what is known about the current scope of potential nuclear and radiological security and safety risks in Ukraine; 2) what nuclear and radiological security and safety efforts did National Nuclear Security Administration (NNSA) have underway in Ukraine prior to the supplemental funding, and how does NNSA intend to use the additional funds to augment or expand existing efforts; and 3) to what extent is NNSA coordinating its work with other U.S. agencies, such as the Departments of Defense and State, conducting similar work in Ukraine, as well as with the International Atomic Energy Agency.

\* As of Sep 30, 2023

State OIG

Total Projects: 26

REF NO.	PROJECT NO.	SOA
<b>UKR 0015</b>	22AUD069.00	2

**Audit of Humanitarian Assistance to Ukraine**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0016</b>	23AUD002	1

**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
<b>UKR 0017</b>	23AUD020	2

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0018</b>	Planned	1

**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
<b>UKR 0038</b>	23ISP008.00	1

**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
<b>UKR 0039</b>	23ISP007.00	3

**Review of Embassy Kyiv's Operating Status**

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.

REF NO.	PROJECT NO.	SOA
<b>UKR 0042</b>	23AUD001.00	3

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

To determine whether Embassies Kyiv and Kabul 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.

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0043</b>	23ISP027.00	1

### 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.

REF NO.	PROJECT NO.	SOA
<b>UKR 0045</b>	23ISP026.00	3

### 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.

REF NO.	PROJECT NO.	SOA
<b>UKR 0111</b>	23ISP025.00	3

### Inspection of U.S. Embassy Vienna, Austria

To evaluate the programs and operations of the U.S. Embassy in Vienna, Austria.

REF NO.	PROJECT NO.	SOA
<b>UKR 0112</b>	23ISP025.01	3

### Classified Inspection of U.S. Tri-Mission Vienna, Austria

To evaluate the programs and operations of the U.S. Tri-Mission in Vienna, Austria. (Classified annex to UKR 0111)

REF NO.	PROJECT NO.	SOA
<b>UKR 0136</b>	23ISP044.01	3

### Classified Inspection of Embassy Warsaw and Consulate General Krakow, Poland

To evaluate the programs and operations of the U.S. Embassy in Warsaw and the Consulate General in Krakow, Poland. (Classified annex to UKR 0137)

REF NO.	PROJECT NO.	SOA
<b>UKR 0137</b>	23ISP044.00	3

### Inspection of Embassy Warsaw and Consulate General Krakow, Poland

To evaluate the programs and operations of the U.S. Embassy in Warsaw and the Consulate General in Krakow, Poland.

REF NO.	PROJECT NO.	SOA
<b>UKR 0138</b>	23ISP045	3

### Inspection of Remote Support to Embassy Kyiv, Ukraine

To evaluate remote support provided to Embassy Kyiv, Ukraine.

REF NO.	PROJECT NO.	SOA
<b>UKR 0139</b>	23ISP047	1

### Review of Implementation of the Interagency Strategy to Counter Illicit Diversion of Advanced Conventional Weapons in Eastern Europe

To evaluate the implementation of the interagency strategy to counter illicit diversion of advanced conventional weapons in Eastern Europe.

\* As of Sep 30, 2023

REF NO.	PROJECT NO.	SOA
<b>UKR 0140</b>	Planned	3

**Inspection of Embassy Bucharest, Romania**

To evaluate the programs and operations of the U.S. Embassy in Bucharest, Romania.

REF NO.	PROJECT NO.	SOA
<b>UKR 0141</b>	Planned	3

**Classified Inspection of Embassy Bucharest, Romania**

To evaluate the programs and operations of the U.S. Embassy in Bucharest, Romania. (Classified appendix to UKR 0140)

REF NO.	PROJECT NO.	SOA
<b>UKR 0144</b>	Planned	3

**Inspection of Embassy Moscow, Russia, and Constituent Posts**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0145</b>	Planned	3

**Classified Inspection of Embassy Moscow, Russia, and Constituent Posts**

To evaluate the programs and operations of the U.S. Embassy in Moscow, Russia, and constituent posts. (Classified appendix to UKR 0144)

REF NO.	PROJECT NO.	SOA
<b>UKR 0149</b>	Planned	1

**Joint Audit of the Department of State and DoD Oversight of the U.S. Assistance to Ukraine Through the Foreign Military Financing Program**

To determine whether the State and the DoD implemented effective oversight over foreign military financing provided to Ukraine for the acquisition of U.S. defense equipment, services, and training.

REF NO.	PROJECT NO.	SOA
<b>UKR 0150</b>	23ISP046.00	1

**Inspection of the Bureau of Political-Military Affairs**

To evaluate the programs and operations of the Bureau of Political-Military Affairs.

REF NO.	PROJECT NO.	SOA
<b>UKR 0151</b>	23ISP046.01	1

**Classified Inspection of the Bureau of Political-Military Affairs**

To evaluate the programs and operations of the Bureau of Political-Military Affairs. (Classified appendix to UKR 0150)

REF NO.	PROJECT NO.	SOA
<b>UKR 0154</b>	23AUD037	3

**Audit of the Bureau of Intelligence and Research’s (INR) Execution of Activities Supporting Embassy Evacuations**

To determine whether INR executed its responsibilities by providing all source intelligence analysis and information to the appropriate decision-makers in preparation of the evacuation of U.S. Embassy Kabul, Afghanistan; U.S. Embassy Kyiv, Ukraine; and U.S. Embassy Khartoum, Sudan.

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0155</b>	Planned	3

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

The objective of this audit is to determine whether selected U.S. embassies in the Baltic States are prepared to respond and recover from emergencies.

REF NO.	PROJECT NO.	SOA
<b>UKR 0156</b>	Planned	2

### **Audit of Department of State Programs to Support Democracy and Human Rights at Selected Former Soviet Republics**

To determine whether 1) the Bureau of Democracy, Human Rights, and Labor planned, implemented, monitored, and evaluated the use of foreign assistance funds that were provided in support of democracy and human rights programs in selected former Soviet republics in accordance with federal requirements and Department policies, and 2) the funded democracy and human rights programs achieved their desired outcomes.

REF NO.	PROJECT NO.	SOA
<b>UKR 0167</b>	Planned	3

### **Audit of Training Under the Bureau of Diplomatic Security's Worldwide Protective Services III Contract**

To determine whether State's Bureau of Diplomatic Security ensured that personnel assigned to perform work under the Worldwide Protective Services III task orders met training and qualification requirements at selected posts, including Embassy Kyiv.

## Treasury OIG

**Total Projects: 1**

REF NO.	PROJECT NO.	SOA
<b>UKR 0049</b>	A-MF-18-044	1

### **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.

\* As of Sep 30, 2023



**USAID OIG**

**Total Projects: 27**

REF NO.	PROJECT NO.	SOA
<b>UKR 0009</b>	88100322	2

**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
<b>UKR 0063</b>	881U0123	2

**USAID's Management of Contributions to the World Bank for Direct Budget Support to Ukraine**

To determine to what extent direct budget support safeguards and controls are operating effectively.

REF NO.	PROJECT NO.	SOA
<b>UKR 0065</b>	881U0323	2

**Audit of USAID Energy Activities in Ukraine**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0067</b>	Planned	3

**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 Countering Malign Kremlin Influence Framework by outlining associated metrics and monitoring tools for missions in the region.

REF NO.	PROJECT NO.	SOA
<b>UKR 0068</b>	Planned	2

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0069</b>	Planned	2

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0070</b>	Planned	2

**Audit of the Bureau for Europe and Eurasia's Programming to Counter Disinformation**

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

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0071</b>	Planned	2

### **Audit of the Europe and Eurasia Bureau's Programming to Reduce Energy Vulnerabilities**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0072</b>	EE1U0523	2

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0073</b>	Planned	2

### **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
<b>UKR 0074</b>	Planned	3

### **Evaluation of USAID's Policies and Practices Following Ordered Departures**

To assess the policies and practices of USAID for the relocation of staff and oversight of programming after ordered departures of missions.

REF NO.	PROJECT NO.	SOA
<b>UKR 0075</b>	991U0123	2

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0076</b>	991U0323	2

### **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
<b>UKR 0077</b>	Planned	2

### **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 Sep 30, 2023

REF NO.	PROJECT NO.	SOA
<b>UKR 0078</b>	Planned	2

**Audit of USAID’s Bureau for Europe and Eurasia’s Programming to Reduce Economic Vulnerabilities**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0079</b>	Planned	2

**Audit of USAID/Ukraine’s HIV/AIDS Prevention Activities**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0080</b>	Planned	2

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0081</b>	Planned	2

**Audit of USAID/Ukraine's Modified Activities Two Years On**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0082</b>	Planned	2

**Audit of Bureau for Europe and Eurasia’s Programming to Counter Democratic Backsliding**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0083</b>	Planned	2

**Audit of USAID’s Agriculture Resilience Initiative for Ukraine**

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0092</b>	EE100123	2

**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.

## FY 2024 ONGOING/PLANNED OVERSIGHT PROJECTS\* (CONT'D.)

REF NO.	PROJECT NO.	SOA
<b>UKR 0110</b>	EE1U0223	3

### Review of USAID's Ukraine Staffing

To 1) describe USAID's current and pre-invasion staffing footprint, and changes in USAID-managed programming in Ukraine, and 2) identify challenges associated with—and actions taken in response to—changes to the staffing footprint and programming for Ukraine.

REF NO.	PROJECT NO.	SOA
<b>UKR 0128</b>	8E1U0223	2

### USAID's Management of Contributions to the World Bank's Single Donor Trust Fund for Direct Budget Support to Ukraine

To determine to what extent direct budget support safeguards and controls are operating effectively.

REF NO.	PROJECT NO.	SOA
<b>UKR 0131</b>	N/A	3

### Ukraine Investigations Dashboard for Fiscal Year 2023

To summarize investigative oversight activities in Fiscal Year 2023 related to USAID's Ukraine Response, updated bi-monthly: <https://oig.usaid.gov/our-work/ukraine-oversight>.

REF NO.	PROJECT NO.	SOA
<b>UKR 0132</b>	N/A	3

### Ukraine Investigations Dashboard for Fiscal Year 2024

To summarize investigative oversight activities in Fiscal Year 2024 related to USAID's Ukraine Response, updated bi-monthly: <https://oig.usaid.gov/our-work/ukraine-oversight>

REF NO.	PROJECT NO.	SOA
<b>UKR 0134</b>	991U0223	2

### Information Brief: Bureau for Resilience and Food Security Response to the Humanitarian Crisis Caused by Russia's War Against Ukraine

To describe USAID's Bureau for Resilience and Food Security's response to world-wide food security concerns resulting from the Ukrainian crises.

REF NO.	PROJECT NO.	SOA
<b>UKR 0135</b>	Planned	2

### Incurred Cost Audits of USAID Resources

To determine whether costs claimed by 11 recipients of Ukraine awards and sub-awards for the period January 1, 2018, to December 31, 2022, are allowable, allocable and reasonable in accordance with audit standards, award terms, and federal regulations.

\* As of Sep 30, 2023

# FY 2023 COMPLETED OVERSIGHT PROJECTS\*

## DFC OIG Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0123</b>	DFC-23-001-MA	2	UA	Jun 6, 2023

### Key Considerations to Inform DFC’s Response in Ukraine

## DoD OIG Total Reports: 16

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0001</b>	DODIG-2023-122	1	UA	Sep 13, 2023

### Evaluation of Intelligence Sharing in Support of Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0002</b>	DODIG-2023-099	1	UA	Sep 11, 2023

### Evaluation of DoD Replenishment Plans for Equipment and Munitions Provided to the Government of Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0003</b>	DODIG-2023-002	1	UA	Jun 6, 2023

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

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0004</b>	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
<b>UKR 0012</b>	DODIG-2023-086	1	UA	Jun 13, 2023

### Audit of DoD Training of Ukrainian Armed Forces

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0014</b>	DODIG-2023-080	1	UA	Jun 6, 2023

### Evaluation of U.S. Special Operations Command's Joint Military Information Support Operations Web Operations Center

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0028</b>	DODIG-2023-084	1	UA	Jun 8, 2023

### Evaluation of Accountability Controls for Defense Items Transferred Via Air to Ukraine within the U.S. European Command Area of Responsibility

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0032</b>	DODIG-2023-117	3	UA	Sep 18, 2023

### Audit of Army’s Oversight for Ukraine-Specific Logistics Civil Augmentation Program V Services in the U.S. European Command Area of Responsibility

\* As of Sep 30, 2023

## FY 2023 COMPLETED OVERSIGHT PROJECTS\*

(CONT'D.)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0033</b>	DODIG-2023-076	1	UA	May 23, 2023

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

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0057</b>	DODIG-2023-115	1	UA	Sep 6, 2023

**Evaluation of Land-Based Security Controls for Equipment Being Transferred by Rail to Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0060</b>	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)**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0100</b>	DODIG-2021-074	1	UA	May 19, 2023

**Management Advisory: DoD Review and Update of Defense Articles Requiring Enhanced End-Use Monitoring**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0101</b>	DODIG-2023-090	1	UA	Jun 28, 2023

**Management Advisory: Sufficiency of Staffing at Logistics Hubs in Poland for Conducting Inventories of Items Requiring Enhanced End-Use Monitoring**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0107</b>	DODIG-2023-092	1	UA	Jul 5, 2023

**Management Advisory: DoD's Transportation of Ammunition in Support of Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0113</b>	DODIG-2023-105	1	UA	Aug 11, 2023

**Management Advisory: U.S. European Command Security Classification Guidance for Ukraine Assistance**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0121</b>	DODIG-2023-094	3	UA	Jul 20, 2023

**Special Report: Lessons Learned from DoD OIG Reports to Inform the DoD's Ukraine Response**

**State OIG**

**Total Reports: 15**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0021</b>	ISP-I-23-16	1	UA	May 12, 2023

**Inspection of the U.S. Mission to the North Atlantic Treaty Organization**

\* As of Sep 30, 2023

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0023</b>	ISP-I-23-15	1	UA	Apr 18, 2023

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

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0024</b>	ISP-S-23-11	1	UA	Mar 20, 2023

#### Classified Inspection of Brussels Tri-Mission, Belgium

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

#### Oversight Observations to Inform the Department of State Ukraine Response

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

#### Information Report: Countering Russian Influence Fund

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0027</b>	ISP-IB-23-14	2	UA	May 17, 2023

#### Review of the U.S. Agency for Global Media Response to Russia's 2022 Full-Scale Invasion of Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0036</b>	ISP-I-23-18	2	UA	Jul 24, 2023

#### Review of Ukraine Foreign Assistance Coordination and Oversight

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0037</b>	AUD-MERO-23-24	3	UA	Aug 29, 2023

#### Audit of Technical Security Following Reestablishment of Operations at U.S. Embassy Kyiv, Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0040</b>	ISP-I-23-19	3	UA	Jul 6, 2023

#### Inspection of Embassy Chisinau, Moldova

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0041</b>	ISP-S-23-19	3	UA	Jun 23, 2023

#### Classified Inspection of Embassy Chisinau, Moldova

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

#### Ukraine Supplemental Appropriations Act, 2023–Mandated Assessment

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0055</b>	AUD-MERO-23-17	2	UA	Apr 25, 2023

#### Information Brief: The Department of State Humanitarian Assistance Response to Support Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0093</b>	N/A	3	UA	Mar 1, 2023

#### Ukraine Response Fraud Awareness Resource

## FY 2023 COMPLETED OVERSIGHT PROJECTS\*

(CONT'D.)

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0094</b>	MA-23-01	3	UA	Mar 23, 2023

**Management Alert: Technical Security Issues at U.S. Embassy Kyiv, Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0095</b>	N/A	2	UA	Mar 27, 2023

**Additional Ukraine Supplemental Appropriations Act, 2023–Mandated Assessment****USAID OIG****Total Reports: 7**

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

**Information Brief: USAID's Direct Budget Support to Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0035</b>	8-000-23-001-M	2	UA	Jan 5, 2023

**Ukraine Supplemental Appropriations Act, 2023–Mandated Assessment**

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

**Ukraine Response Fraud Advisory (Collusive Bidding)**

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

**Audit of the Schedule of Expenditures of Ednannia (Joining Forces)–Initiative Center to Support Social Action, Ukraine Civil Society Sectoral Support Activity Program, Cooperative Agreement 72012119CA00003, January 1 to December 31, 2021**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0129</b>	N/A	3	UA	Sep 20, 2023

**Information Brief: USAID's Ukraine Staffing**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0133</b>	N/A	2	UA	Mar 28, 2023

**Additional Ukraine Supplemental Appropriations Act, 2023–Mandated Assessment**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0146</b>	N/A	2	UA	Jul 17, 2023

**Information Brief: USAID Due Diligence Practices for Working with United Nations Agencies and Other Public International Organizations**

\* As of Sep 30, 2023



## APPENDIX A

# U.S. Security Assistance Provided to Ukraine

### Air Defense

- One Patriot air defense battery and munitions
- 12 National Advanced Surface-to-Air Missile Systems (NASAMS) and munitions
- HAWK air defense systems and munitions
- AIM-7, RIM-7, and AIM-9M missiles for air defense
- More than 2,000 Stinger anti-aircraft missiles
- Avenger air defense systems
- VAMPIRE counter-Unmanned Aerial Systems (c-UAS) and munitions
- C-UAS gun trucks and ammunition
- Mobile c-UAS laser-guided rocket systems
- Other c-UAS equipment
- Anti-aircraft guns and ammunition
- Equipment to integrate Western launchers, missiles, and radars with Ukraine's systems
- Equipment to sustain Ukraine's existing air defense capabilities
- 21 air surveillance radars.

### Fires

- 38 High Mobility Artillery Rocket Systems and ammunition
- Ground-Launched Small Diameter Bomb launchers and guided rockets
- 198 155mm Howitzers and more than 2,000,000 155mm artillery rounds
- More than 7,000 precision-guided 155mm artillery rounds
- More than 20,000 155mm rounds of Remote Anti-Armor Mine (RAAM) Systems
- 72 105mm Howitzers and more than 800,000 105mm artillery rounds
- 10,000 203mm artillery rounds
- More than 200,000 152mm artillery rounds
- Approximately 40,000 130mm artillery rounds

- 40,000 122mm artillery rounds
- 60,000 122mm GRAD rockets
- 47 120mm mortar systems
- 10 82mm mortar systems
- 122 81mm mortar systems
- 58 60mm mortar systems
- More than 400,000 mortar rounds
- More than 70 counter-artillery and counter-mortar radars
- 20 multi-mission radars

### Ground Maneuver

- 31 Abrams tanks
- 45 T-72B tanks
- 186 Bradley Infantry Fighting Vehicles
- Four Bradley Fire Support Team vehicles
- 189 Stryker Armored Personnel Carriers
- 300 M113 Armored Personnel Carriers
- 250 M1117 Armored Security Vehicles
- More than 500 Mine Resistant Ambush Protected Vehicles (MRAPs)
- More than 2,000 High Mobility Multipurpose Wheeled Vehicles (HMMWVs);
- More than 100 light tactical vehicles
- 300 armored medical treatment vehicles
- 68 trucks and 124 trailers to transport heavy equipment
- More than 600 tactical vehicles to tow and haul equipment
- 131 tactical vehicles to recover equipment
- 10 command post vehicles
- 30 ammunition support vehicles
- 18 armored bridging systems
- Eight logistics support vehicles and equipment
- 239 fuel tankers and 105 fuel trailers

- 58 water trailers
- Six armored utility trucks
- 125mm, 120mm, and 105mm tank ammunition
- More than 1,800,000 rounds of 25mm ammunition
- Mine clearing equipment

**Aircraft and Unmanned Aerial Systems**

- 20 Mi-17 helicopters
- Switchblade Unmanned Aerial Systems (UAS)
- Phoenix Ghost UAS
- CyberLux K8 UAS
- Altius-600 UAS
- Jump-20 UAS
- Hornet UAS
- Puma UAS
- Scan Eagle UAS
- Penguin UAS
- Two radars for UAS
- High-speed Anti-radiation missiles (HARMs)
- Precision aerial munitions
- More than 6,000 Zuni aircraft rockets
- More than 20,000 Hydra-70 aircraft rockets
- Munitions for UAS

**Anti-armor and Small Arms**

- More than 10,000 Javelin anti-armor systems
- More than 80,000 other anti-armor systems and munitions;
- More than 7,000 Tube-Launched, Optically-Tracked, Wire-Guided (TOW) missiles
- More than 35,000 grenade launchers and small arms
- More than 300,000,000 rounds of small arms ammunition and grenades
- Laser-guided rocket systems and munitions
- Rocket launchers and ammunition
- Anti-tank mines

**Maritime**

- Two Harpoon coastal defense systems and anti-ship missiles
- 62 coastal and riverine patrol boats
- Unmanned Coastal Defense Vessels
- Port and harbor security equipment

**Other Capabilities**

- M18A1 Claymore anti-personnel munitions
- C-4 explosives, demolition munitions, and demolition equipment for obstacle clearing
- Obstacle emplacement equipment
- Counter air defense capability
- More than 100,000 sets of body armor and helmets
- Tactical secure communications systems and support equipment;
- Four satellite communications (SATCOM) antennas
- SATCOM terminals and services
- Electronic warfare (EW) and counter-EW equipment
- Commercial satellite imagery services
- Night vision devices, surveillance and thermal imagery systems, optics, and rangefinders
- Explosive ordnance disposal equipment and protective gear
- Chemical, Biological, Radiological, Nuclear protective equipment
- Medical supplies, including first aid kits, bandages, monitors, and other equipment
- Field equipment, cold weather gear, generators, and spare parts
- Support for training, maintenance, and sustainment activities

Source: DoD, "Fact Sheet on U.S. Security Assistance to Ukraine," 9/7/2023.

## APPENDIX B

### About the Lead IG

The Inspector General Act of 1978, as amended (5 U.S.C. section 419, previously found at 5 U.S.C. App, section 8L), established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID).

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

Lead IG oversight of the operation “sunset” at the end of the first fiscal year after commencement or designation in which the total amount appropriated for the operation is less than \$100,000,000.

The Lead IG agencies collectively carry out the Lead IG statutory responsibilities to:

- Submit to Congress on a quarterly basis a report on the contingency operation and to make that report on an Internet website available to the public.
- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.

## APPENDIX C

### Methodology for Preparing the Lead IG Joint Strategic Oversight Plan for Operation Atlantic Resolve

This plan covers the period from October 1, 2023, through September 30, 2024. The three Lead IG agencies—DoD OIG, State OIG, and USAID OIG—and other partner oversight agencies contributed the content of this plan.

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

**INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES**

This plan draws on current, publicly available information from reputable sources. Sources used in this report may include the following:

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

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

**OVERSIGHT PLAN PRODUCTION**

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

**ACRONYMS**

Acronym	
AAA	Army Audit Agency
CRS	Congressional Research Service
DFC	U.S. International Development Finance Corporation
DoC	Department of Commerce
DoD	U.S. Department of Defense
EDI	European Deterrence Initiative
FMF	Foreign Military Financing
IG	Inspector General
NATO	North Atlantic Treaty Organization
NNSA	National Nuclear Security Administration
OAR	Operation Atlantic Resolve
OCHA	UN Office for the Coordination of Humanitarian Affairs
OIG	Office of Inspector General
P.L.	Public Law
State	U.S. Department of State
UAF	Ukrainian Armed Forces
UN	United Nations

Acronym	
USAI	Ukraine Security Assistance Initiative
USAID	U.S. Agency for International Development
U.S.	United States
U.S.C.	United States Code



## ENDNOTES

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3. DoD, State, and USAID OIGs, “FY 2023 Joint Strategic Oversight Plan-Ukraine Response,” 1/18/2023.
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5. DoD, State, and USAID OIG’s, “Press Release: Department of Defense Inspector General Designated Lead Inspector General for Operation Atlantic Resolve,” 9/21/2023.
6. 5 U.S.C. § 419, “Special provisions concerning overseas contingency operations,” Public Law 117-286, §3(b), 12/27/2022.
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