SPECIAL INSPECTOR GENERAL JOINT STRATEGIC OVERSIGHT PLAN

OPERATION ATLANTIC RESOLVE

INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

FY 2027

Pursuant to Executive Order 14347, "Restoring the United States Department of War," September 5, 2025, the Department of Defense Inspector General (DoD IG) and Office of Inspector General (DoD OIG) use the secondary titles of the Department of War Inspector General (DoW IG) and Office of Inspector General (DoW OIG), respectively. The use of these secondary titles does not in any way affect the primary statutory title or authorities of the DoD IG under The Inspector General Act of 1978, as amended (5 U.S.C. Chapter 4, Inspectors General), or the authorities or responsibilities of the DoD IG or DoD OIG pursuant to any laws, regulations, or policies.

On the cover: U.S. Army Soldiers assigned to the Regimental Support Squadron, 2d Cavalry Regiment, strap a test dummy to a drone during an Autonomous Triage and Treatment Challenge taking place in Poland, May 10, 2026. (U.S. Army Reserve photo)

We are pleased to submit our annual joint strategic oversight plan describing independent oversight activities for Operation Atlantic Resolve (OAR) and the U.S. Government's response to Russia's full-scale invasion of Ukraine. This plan fulfills the individual and collective independent oversight responsibilities of the Department of War (DoW), Department of State (State), and U.S. Agency for International Development (USAID) Inspectors General (IG) under the IG Act of 1978, as amended, and the National Defense Authorization Act (NDAA) of 2024.

We continuously monitor changing conditions and periodically review our ongoing and planned oversight projects. This enables us to adjust our coordinated oversight to ensure that it is always relevant and timely.

This FY 2027 Joint Strategic Oversight Plan is effective as of October 1, 2026. Further details about completed, ongoing, and planned work by the DoW, State, and USAID OIGs and partner agencies related to OAR, including U.S. Government assistance to Ukraine can be found at UkraineOversight.gov.

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A U.S. Marine participates in a NATO exercise in Setermoen, Norway, on February 11, 2026. (U.S. Marine Corps photo)

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Destroyed homes in Donetsk, Ukraine. (UNHCR photo)

INTRODUCTION

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

In August 2023, the Secretary of Defense designated Operation Atlantic Resolve (OAR) as an OCO, following the activation of reserve forces. Thereafter, the CIGIE Chair appointed the DoW IG as the Lead IG for OAR. Pursuant to Section 419, the Lead IG appointed the State IG as the Associate IG for OAR. In December 2023, Section 1250B of the National Defense Authorization Act for FY 2024 redesignated the Lead IG as the Special IG for OAR, adding specific oversight and reporting responsibilities regarding U.S. assistance to Ukraine.

Section 419 of the IG Act requires that the IGs from the Lead IG agencies work jointly and with the oversight partners throughout the government to ensure effective oversight of U.S. Government activities related to designated OCOs. Specifically, the law requires the development of joint strategic plans for oversight of each OCO for which a Lead IG has been designated.[2]

Overseeing complex, resource-intensive OCOs requires a coordinated, government-wide approach.

OVERSIGHT PLAN ORGANIZATION

This FY 2027 Joint Strategic Oversight Plan (JSOP) describes the Special IG and partner agencies' oversight planning activities for OAR. The Special IG and partners are responsible for overseeing all aspects of a contingency operation, including all U.S. Government programs and operations supporting the operation, regardless of the funding source. This plan includes a discussion of broad strategic oversight areas (SOA) and specific activities related to the operation within each SOA. It includes the planned and ongoing oversight projects for FY 2027 and a comprehensive listing of reports completed in FY 2026 for OAR. In addition, the Special IG and Lead IG agencies report on congressional budget requests and individual funding allocations for OAR (Appendix C).

JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

Overseeing complex, resource-intensive OCOs requires a coordinated, government-wide approach. The Special IG and Lead IG agencies spearhead this joint effort, partnering with other U.S. Government oversight organizations, including the Government Accountability Office (GAO); the OIGs of other departments and agencies; and the oversight agencies of the Military Services.

The joint oversight planning and execution process establishes a continuous, risk-based framework across the Federal oversight community by identifying strategic priorities, assessing coverage gaps, and selecting targeted oversight projects while allowing flexibility to adapt to evolving operational conditions in overseas contingency environments (Figure 1). This collaboration, facilitated through a joint planning group and other interagency working groups, synchronizes audits, evaluations, and investigations. For details on hotlines and criminal investigations, see Appendix B.

Figure 1.
Joint Approach to Planning and Conducting Oversight

Source: The DoW OIG.

Additionally, the Reports Consolidation Act of 2000 requires each IG to prepare an annual statement that summarizes what the IG considers the most critical management and performance challenges facing the department and to assess the department's progress in addressing those challenges.[3] Each OIG determines its top management and performance challenges based on analysis of a range of sources including strategic documents, input from leadership and the broader oversight community, review of congressional testimony, independent research, and prior or current report findings. Each OIG then considers their department's top management and performance challenges when determining which audits, evaluations, and inspections to conduct, as well as where to focus its respective investigative priorities, in the next fiscal year.

These oversight plans focus our collective oversight objectives around three SOAs to ensure that oversight projects cover the breadth of support functions an OCO requires, including but not limited to funding, personnel, equipment, and contracting. (See Table 1.)

Through this strategic oversight planning process, the Special IG and partner agencies identified five oversight and reporting objectives:

- **Inform:** Deliver independent, timely, and transparent reporting to Congress and the public about ongoing contingency operations.
- **Advise:** Provide actionable recommendations to U.S. Government agencies to enhance the mission.
- **Promote Accountability:** Deter fraud, waste, and abuse to safeguard taxpayer resources.
- **Assess Impact:** Analyze the effectiveness and sustainability of funded programs.
- **Evaluate Security:** Ascertain the protection and safety of forward-deployed U.S. personnel and facilities.

For more details on the methodology for preparing the JSOP, see Appendix A.

Table 1.
Primary Oversight Focus by Strategic Area

Strategic Oversight Area	Primary Focus
SOA 1: Operational Resourcing & Funding	Appropriations, obligations, and operating expenditures; foreign nation and international organization contributions; seized or frozen asset revenues; personnel and force structure, and contractor support.
SOA 2: U.S. Losses & Sustainment	U.S. military and diplomatic personnel and facilities, expended munitions, military logistics contracts, and U.S. military equipment.
SOA 3: U.S. Diplomatic & Economic Activity	U.S. bilateral and multilateral diplomatic and economic activity, foreign military sales and financing, sanctions, assistance to U.S. citizens, direct budget support, stabilization efforts, and humanitarian relief.

NATO Secretary General Mark Rutte with Volodymyr Zelenskyy, President of Ukraine. (NATO photo)

OAR, INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

OAR is the DoW operation in the U.S. European Command (USEUCOM) area of responsibility to demonstrate the United States' commitment to the North Atlantic Treaty Organization's (NATO) collective defense and to deter and, if necessary, defeat Russian aggression against NATO territory. Since Russia's full-scale invasion in February 2022, the United States has prioritized assisting Ukraine in defending its people, land, and independence.[4] U.S. security assistance to Ukraine has provided essential military resources, maintenance support for military equipment, and training for the Ukrainian Armed Forces.[5] U.S.-provided materiel includes, air defense systems, unmanned aircraft, fighting vehicles, and ammunition for UAF operations seeking to re-take Russian-occupied territory and counter Russian aerial attacks against Ukrainian military and civilian targets.[6]

The 2026 National Defense Strategy (NDS) emphasized an increase in burden-sharing and burden-shifting with U.S. allies and partners.[7] In alignment with the NDS, USEUCOM articulated in their 2026 Theater Strategy the need for NATO allies to assume primary responsibility for Europe's security.[8] Since July 2025, NATO allies and partners have funded the procurement and replenishment of U.S. defense articles and services going to Ukraine under the Prioritized Ukraine Requirements List (PURL) initiative.[9] This framework specifically targets vital defense articles and services that only the United States can provide.[10]

In addition to providing defense articles, the United States and its NATO allies and partners provide a variety of maintenance support and training to the Ukrainian Armed Forces. The United States continues to provide tele-maintenance and depot-level maintenance for a variety of platforms, such as artillery, air defense, radar, and unmanned aircraft systems.[11] U.S.-provided training includes collective, leadership, and platform-specific training. NATO Security Assistance and Training for Ukraine (NSATU) is increasingly responsible for

coordinating these allied logistics, training, and planning efforts. The Security Assistance Group Ukraine (SAG-U) is responsible for coordinating U.S. assistance but continues to transfer its responsibilities to NSATU and plans to dissolve eventually.[12]

Diplomacy, development, and non-military assistance programs represent a major share of the U.S. Government's as well as the European Union's support to Ukraine in response to Russia's invasion and have significant potential implications for the survival of Ukraine's government and people. Ukraine approved a budget in December 2025 that directed 100 percent of government revenues towards defense and security, leaving a $45 billion deficit to cover social and civilian spending.[13] In April 2026, the Council of the European Union finalized a 2-year, €90 billion ($105 billion) support loan for Ukraine.[14] In addition, the European Union's Ukraine Facility provides a dedicated support mechanism for 2024 to 2027, offering up to €50 billion ($57 billion) in financial support to Ukraine.[15] They run alongside separate U.S. assistance that through USAID, previously provided approximately $30.7 billion in direct budget support to the Ukrainian government—84 percent of which is administered by the World Bank's Public Expenditures for Administrative Capacity Endurance (PEACE) project.[16] A series of U.S.-funded audits, covering approximately $3 billion of U.S. direct budget support, are scheduled to be completed by March 2027, according to State. Within the European Union's, €90 billion support loan, €60 billion ($70 billion) is intended for Ukraine's defense needs including to invest in defense industrial capacities and to procure defense articles from other countries. The remaining €30 billion ($35 billion) is intended for macroeconomic support for Ukraine's most urgent budgetary needs.[17]

Russia is actively targeting Ukraine's critical infrastructure with coordinated missile and unmanned aircraft strikes to systematically sever domestic supply chains and humanitarian transit routes.[18] These persistent attacks have directly blocked evacuation routes, forced further civilian displacement, and repeatedly disrupted aid operations.[19] This intense campaign resulted in the highest number of civilian casualties recorded for the January–June 2026 period than of the same period of any year since the initial full-scale invasion in 2022.[20] As a result of the compounding crises, the UN estimated that 11.3 million people inside Ukraine—as well as approximately 546,000 Ukrainian refugees in neighboring countries require humanitarian assistance.[21]

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The U.S. Government conducts logistical, administrative, and management efforts that support military, diplomatic and non-military assistance operations in support of OAR and the Ukraine response. For example, U.S. military and State personnel operate in the USEUCOM area of responsibility and have a physical presence in Germany, Poland, and Ukraine.[22] This presence requires supporting facilities, logistics, and other sustainment activities. The U.S. Government usually contracts with the private sector for these requirements. For example, the U.S. Army Contracting Command modified the Logistics Civil Augmentation Program V contract to include an additional $304 million for the extension of services provided at locations in the USEUCOM area of responsibility through March 2027. These services include base operating support, engineering, construction and maintenance support, food services, and fire and emergency response.[23] Oversight agencies have repeatedly identified in audit and evaluation reports that contracts are vulnerable to fraud, waste, and abuse.

FY 2026 COMPLETED OVERSIGHT REPORTS

AAA — Total Reports: 3

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0060	A-2026-0017-FIZ	Multiple	Mar 16, 2026

Use of Army Prepositioned Stocks-2 Equipment - U.S. Army Europe and Africa

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0062	A-2026-0036-FIZ	UA	July 7, 2026

Storing Ammunition in Europe

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0067	A-2026-0052-FIZ	Multiple	Sep 3, 2026

Rotary-Wing Flying Hour Program in Europe, U.S. Army Europe and Africa

AFAA — Total Reports: 2

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0086	F2026-0001-O30000	Multiple	Jan 7, 2026

Agile Combat Employment Planning and Implementation - USAFE-AFAFRICA

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0263	F2026-0001-L10000	UA	Nov 19, 2025

Agreed-Upon Procedures Execution of Funds to Assist Ukraine

DoC OIG — Total Reports: 1

REF NO.	REPORT NO.	SOA	FINAL REPORT
OAR 0026	OIG-26-019-A	UA	Jan 7, 2026

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

DoW OIG — Total Reports: 6

REF NO.	REPORT NO.	SOA	FINAL REPORT
OAR 0058	DODIG-2026-066	UA	Mar 11, 2026

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

REF NO.	REPORT NO.	SOA	FINAL REPORT
OAR 0063	DODIG-2026-065	UA	Mar 16, 2026

Audit of the Army's Management of Repairs to Bradley Fighting Vehicles to Meet U.S. Army Europe and Africa Mission Requirements

REF NO.	REPORT NO.	SOA	FINAL REPORT
OAR 0066	DOWIG-2026-117	NO	Aug 28, 2026

Audit of the Management of Marine Corps Prepositioning Program–Norway Equipment

FY 2026 COMPLETED OVERSIGHT REPORTS*

REF NO.	REPORT NO.	SOA	FINAL REPORT
UKR 0184	DODIG-2026-043	UA	Jan 14, 2026

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

REF NO.	REPORT NO.	SOA	FINAL REPORT
UKR 0211	DODIG-2026-014	UA	Nov 20, 2025

Audit of the U.S. Army's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative

REF NO.	REPORT NO.	SOA	FINAL REPORT
UKR 0264	DOWIG-2026-096	UA	July 10, 2026

Follow-up Evaluation of Open Ukraine-Related DoW OIG Recommendations for the U.S. Army Europe and Africa and Subordinate Commands

GAO — Total Reports: 4

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0158	GAO-25-107043	UA	Nov 19, 2025

Ukraine: State Should Take Additional Actions to Improve Planning for Any Future Recovery Assistance

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0189	GAO-26-107406	UA	Dec 17, 2025

Human Trafficking: Challenges and Opportunities Associated with Anti-Trafficking Projects in Conflict-Affected Countries

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0227	GAO-26-107815	UA	Mar 16, 2026

Ukraine Funding: HHS Allocation and Oversight of Refugee Assistance

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0232	GAO-26-107860	UA	Jan 28, 2026

Ukraine: U.S. State Department Has Taken Steps to Enhance Monitoring and Evaluation of Assistance

State OIG — Total Reports: 9

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0080	ISP-I-26-13	SK,UA	July 16, 2026

Inspection of Embassy Bratislava, Slovakia

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0081	ISP-S-26-13	SK,UA	Jun 25, 2026

Classified Inspection of Embassy Bratislava, Slovakia

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0082	ISP-I-26-14	HR,UA	Jun 4, 2026

Inspection of Embassy Zagreb, Croatia

*Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans.

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0083	ISP-S-26-14	HR,UA	Jun 11, 2026

Classified Inspection of Embassy Zagreb, Croatia

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OCO 0586	AUD-FA-26-17	Multiple	July 14, 2026

Evaluation of the Department of State's Administration of Foreign Assistance Programs Transferred from the U.S. Agency for International Development

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0155	AUD-SIP-26-07	EE,GE,UA	Apr 22, 2026

Audit of U.S. Missions' Emergency Preparedness in Selected Eastern European Countries

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0214	AUD-SIP-26-08	UA	Mar 24, 2026

Audit of the Department of State's Efforts to Support War Crimes Accountability in Ukraine

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0215	AUD-SIP-26-09	AM,RO,UA	Apr 2, 2026

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

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0218	ISP-I-26-10	UA	Mar 5, 2026

Review of the Bureau of International Narcotics and Law Enforcement Affairs' Property Donations to Ukraine

USAID OIG — Total Reports: 5

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OAR 0040	9-121-26-001-P	UA	Mar 3, 2026

Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0267	8-121-26-010-R	UA	Feb 19, 2026

Audit of All-Ukrainian Civil Organization Civil Network - OPORA, Under Multiple Awards in Ukraine, January 1 to December 31, 2024

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0268	8-121-26-008-R	UA	Feb 17, 2026

Closeout Audit of the Schedule of Expenditures of Ukrainian Helsinki Human Rights Union, Under Multiple Awards in Ukraine, January 1 to December 31, 2024

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0269	8-121-26-012-R	UA	Mar 4, 2026

Audit of Internews Ukraine Under Multiple Awards, January 1 to December 31, 2024

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
UKR 0270	8-121-26-011-R	UA	Mar 3, 2026

Audit of the Schedule of Expenditures of All-Ukrainian Network of People Living with HIV/AIDS, HealthLink: Accelerating Ukraine's Efforts to End HIV Program, Cooperative Agreement AID-121-A-17-00003, January 1 to June 30, 2024

FY 2027 ONGOING OVERSIGHT PROJECTS*

AAA — Total Projects: 3

REF NO.	PROJECT NO.	SOA
OAR 0088	A-2025-FIZ-088	1

Audit of Logistics Civil Augmentation Program V Contract, U.S. Army Europe and Africa
To determine if the Army accurately paid for services performed under the Logistics Civil Augmentation Program V contract in Europe.

REF NO.	PROJECT NO.	SOA
OAR 0092	A-2026-FIZ-036	2

Intra-Theater Rail Movements in Europe
To determine if the Army in Europe planned and scheduled intra-theater rail movements to support mission needs.

REF NO.	PROJECT NO.	SOA
UKR 0230	A-2025-ALZ-049	1

Audit of Funds Management at Army Ammunition Facilities
To determine whether Army ammunition facilities executed supplemental funding within established goals and timeframes.

DoW OIG — Total Projects: 6

REF NO.	PROJECT NO.	SOA
OAR 0068	D2025-D000RH-0131.000	1

Audit of the DoW's Purchase of Medical Materiel for Medical Treatment Facilities in the U.S. European Command
To determine whether the DoW is effectively managing the ordering process of medical materiel for medical treatment facilities in the U.S. European Command area of responsibility.

REF NO.	PROJECT NO.	SOA
OAR 0078	D2026-D000RH-0005.000	2

Audit of the DoW's Capacity and Capability to Maintain Military Equipment in Powidz, Poland
To determine the extent of the DoW's capacity and capability to adequately maintain military equipment at the Long-Term Equipment Storage and Maintenance Complex in Powidz, Poland.

REF NO.	PROJECT NO.	SOA
OAR 0087	D2026-DEV0PA-0081.000	1

Evaluation of DoW Management of Benefits for Contractor Personnel Supporting U.S. Forces in Germany
To assess the extent to which the DoW managed the administration of DoW benefits granted under NATO Status of Forces Agreement (SOFA) for the contractor personnel supporting U.S. Forces in Germany.

REF NO.	PROJECT NO.	SOA
OCO 0595	D2026-DEV0SR-0085.000	2

Evaluation of the Interoperability of DoW Counter-Unmanned Aircraft Systems (C-UAS)
To determine the gaps in DoW C-UAS interoperability, and the corrective actions needed to standardize C-UAS interoperability.

*Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans.

REF NO.	PROJECT NO.	SOA
OCO 0601	D2026-DEV0HD-0127.000	2

Evaluation of the Defense Health Agency's Deployment of the Joint Operational Medicine Information System (JOMIS)
To determine how effectively the Defense Health Agency is fielding the Joint Operational Medicine Information System (JOMIS) as an effective and timely joint medical information system that meets the longstanding needs for interoperability across Military Services and Combatant Commands.

REF NO.	PROJECT NO.	SOA
OCO 0631	D2026-DEV0PC-0126.000	2

Evaluation of the U.S. Air Force's Sustainment Efforts for the KC-135 Aerial Refueling Fleet to Meet Global Requirements
To determine the effectiveness of the Department of the Air Force's KC-135 Stratotanker sustainment efforts in supporting fleet mission capability, by assessing the administration of required maintenance processes, parts procurement, and infrastructure needed to meet current and projected global aerial refueling demands.

State OIG — Total Projects: 7

REF NO.	PROJECT NO.	SOA
OAR 0084	26ISP043.00	3

Inspection of Embassy The Hague and Constituent Post, Netherlands, and the U.S. Mission to the Organization for the Prevention of Chemical Weapons
To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, Netherlands.

REF NO.	PROJECT NO.	SOA
OAR 0085	26ISP043.01	3

Classified Inspection of Embassy The Hague and Constituent Post, Netherlands, and the U.S. Mission to the Organization for the Prevention of Chemical Weapons
To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, Netherlands.

REF NO.	PROJECT NO.	SOA
OCO 0590	26ISP051	3

Review of the Data Reliability of the Department of State's Foreign Assistance Awards
To determine the extent to which integrated USAID and State financial and award data are reliable and sufficient for State bureaus to make informed decisions, and to identify potential opportunities for State to expand its oversight of assistance awards.

REF NO.	PROJECT NO.	SOA
OCO 0591	26ISP007	3

Evaluation of the Department of State's Regional Bureaus' Administration of Foreign Assistance Programs
To 1) determine the extent to which State's regional bureaus are administering foreign assistance and 2) assess State's regional bureaus' administration of foreign assistance.

REF NO.	PROJECT NO.	SOA
UKR 0265	26AUD045	3

Audit of the Department of State's Implementation of Foreign Assistance to Ukraine
To determine whether the U.S. Embassy in Kyiv has developed and implemented the structural capacity to administer foreign assistance awards in accordance with Federal and State requirements.

FY 2027 ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
OCO 0589	26AUD050	3

Audit of the Department of State's Administration of Selected Foreign Assistance Funded Contracts
To determine whether State is administering selected foreign assistance-funded contracts in accordance with Federal and State requirements and whether those contracts are achieving desired results.

REF NO.	PROJECT NO.	SOA
OCO 0615		3

Audit of the Department of State's Management of Non-Food Items in Response to Foreign Disasters
To determine whether State has managed the procurement and accountability of non-food items to expedite the deployment of humanitarian assistance in response to foreign disasters.

USAID OIG — Total Projects: 4

REF NO.	PROJECT NO.	SOA
OAR 0090	3U100126	1

Audit of Chemonics International's Termination Settlement Proposals for Terminated USAID Awards
To determine the allowability, allocability, and reasonableness of costs claimed in a sample of Chemonics' termination settlement proposals in accordance with Federal regulations.

REF NO.	PROJECT NO.	SOA
UKR 0253	8U1U0425	1

Audit of Selected Asset Disposition for Terminated USAID Awards in Ukraine
To determine the status of USAID-funded physical assets procured under selected awards.

REF NO.	PROJECT NO.	SOA
OCO 0580	1U100526	1

Evaluation of USAID's Capacity to Manage Risks Associated with Award Terminations
To describe changes to USAID's organizational capacity to process award terminations since January 2025 and determine the extent to which USAID has staffing, policies, and procedures in place to mitigate risks associated with award terminations.

REF NO.	PROJECT NO.	SOA
OCO 0627	EU100126	1

Review of Key Lessons from USAID Third-Party Monitoring Practices
To identify key lessons from our prior oversight of USAID's third-party monitoring practices, including in nonpermissive environments.

*Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans

FY 2027 PLANNED OVERSIGHT PROJECTS

AAA

TITLE	SOA
Validation of Class IX Excess in Rotational Force Deployed to Europe	2

DoW OIG

TITLE	SOA
Evaluation of the Capabilities of the U.S. Army Garrison Black Sea in Romania to Meet U.S. European Command Requirements	2
Audit of the Prioritized Ukraine Requirements List (PURL) Program	3
Evaluation of Infrastructure, Support Equipment, and Logistics Networks to Support DoW Aviation Operations in the Arctic and Sub-Arctic	2
Evaluation of the Assignment and Integration of U.S. Space Command Personnel and Capabilities into Other Unified Combatant Commands	1
Audit of the DoW's Air Defense in the USEUCOM Area of Responsibility	2
Audit of the U.S. Transportation Command's Munitions Distribution	2

State OIG

TITLE	SOA
Evaluation of the Department of State's New Responsibilities for the President's Emergency Plan for AIDS Relief Program	3
Audit of the Bureau of Disaster and Humanitarian Response's Efforts to Provide Humanitarian Assistance through the United Nations' Office for the Coordination of Humanitarian Affairs	3
Audit of the Department of State's Administration of Termination Procedures for Selected Federal Assistance Awards	3
Audit of the Department of State's Efforts to Reopen Posts That Have Suspended Operations	3
Audit of the Department of State's Processes to Evacuate U.S. Citizens During Overseas Crises	3
Audit of the Department of State's Preparedness to Mitigate New and Evolving Physical Security Threats to its Overseas Facilities	2
Evaluation of the Department of State's Processes for Supporting Embassies' and Consulates' Emergency Communication Needs	2

USAID OIG

TITLE	SOA
Audit of the Securing Power, Advancing Resilience and Connectivity (SPARC) Activity in Ukraine	3
Review of the Management and Oversight of the Extraordinary Revenue Acceleration Loan to the Government of Ukraine	3
Review of the U.S. Government's Contributions to the United Nation's Office for the Coordination of Humanitarian Affairs	3
Review of Efforts for Preventing and Responding to Sexual Exploitation and Abuse in U.S. Foreign Assistance Programs	3

Note: Planned oversight projects may change or be canceled based on shifting overseas operations, risks, and priorities.

APPENDIX A
Methodology for Preparing the Special IG Joint Strategic Oversight Plan

This plan covers the period from October 1, 2026, through September 30, 2027. The Special IG and Lead IG agencies—DoW OIG, State OIG, and USAID OIG—and partner oversight agencies contributed to the content of this plan.

To fulfill the congressional mandate to produce a joint strategic plan to conduct comprehensive oversight of the operation, the Special IG and Lead IG agencies gather data and information from Federal agencies. 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 Special IG and Lead IG agencies have not verified or audited the information collected and represents the view of the source cited in each instance.

The DoW IG, as the Special IG for OAR, is responsible for assembling and producing this plan. The DoW, State, and USAID OIGs draft input for the sections of the plan related to the activities over which they have jurisdiction, collaborate with other agencies as necessary, and participate in editing the entire report.

APPENDIX B
Hotline and Criminal Investigations

HOTLINE

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

Hotline representatives process and refer complaints in accordance with their respective agency protocols. Complaints received by the hotlines are evaluated and forwarded to the investigative entity responsible for reviewing and investigating, as appropriate.

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

INVESTIGATIONS

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

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

OIG criminal investigative components refer matters for criminal prosecution, civil prosecution, and alternative remedies when facts warrant such referrals.

The Special IG and Lead IG agencies have special agents based in Germany, Poland, Ukraine, and the United States focused on the Ukraine response. OIG special agents collaborate with the Ukrainian government to protect U.S. assistance and related contracting for Ukraine response efforts from fraud, waste, and abuse. They also refer suspected corruption, diversion, and counterproliferation cases to the appropriate prosecutive authorities. Additionally, the Special IG and Lead IG agencies coordinate OAR and Ukraine investigations with their U.S. and international law enforcement partners through working groups and other forums. Our partner agencies are working collaboratively to develop an investigative coordination and deconfliction framework that will directly address the unique challenge of conducting criminal investigations in the overseas contingency environment.

The Special IG and Lead IG special agents also engage international counterparts on an ad hoc basis and in multilateral forums such as the DCIS-led European Fraud Working Group and the Complex Emergencies Working Group. The latter is led by USAID OIG, with foreign service investigators permanently posted in Kyiv, alongside vetted Ukrainian foreign service national investigators, and focuses on the delivery of humanitarian assistance in non-permissive environments. The working groups enable criminal investigators and their law enforcement partners to identify, coordinate, and deconflict fraud and corruption investigations; share investigative techniques; and discuss proactive measures to detect and deter abuses related to U.S. Government contracts, grants, cooperative agreements, and other assistance awards. Forums like these allow investigators to share best practices and lessons learned from operations that are applicable to investigations in complex emergency environments such as Ukraine.

APPENDIX C
FY 2027 Budget Requests

In April 2026, the President released the FY 2027 proposed budget that includes funding for worldwide U.S. military, diplomatic, humanitarian, and development activities.[24]

DOW FY 2027 BUDGET REQUEST

The DoW's overall FY 2027 budget request totaled $1.5 trillion, a 42 percent increase over FY 2026 funding levels.[25] The $1.5 trillion budget request includes $1.1 trillion in base discretionary budget authority and $350 billion in additional mandatory resources through reconciliation.[26] The budget request also included funding specific to the European theater, including funds for the European Deterrence Initiative (EDI) and NATO.

European Deterrance Initiative

The FY 2027 budget request included $2.3 billion for the EDI.[27] The EDI identifies specific investments in the base budget that support deterring Russian aggression against NATO.[28] Breakdowns of the FY 2027 EDI budget request by Component and appropriation category are shown in Tables 2 and 3, respectively.

Table 2.
EDI Budget Request by Component, FY 2027, $ in Millions

Component	FY 2027 Request
Army	$1,750.5
Navy	$49.0
Air Force	$401.0
Defense-Wide	$123.0
TOTAL	**$2,323.5**

Note: Numbers do not add up due to rounding.
Source: DoW OIG analysis of OUSW(C), response to DoW OIG request for information, 26.3 OAR 021, 8/10/2026

Table 3.
EDI Funding by Appropriation Category, FY 2027, $ in Millions

Appropriation Category	FY 2027 Request
Military Personnel	$295.3
Operation and Maintenance	$1,508.5
Procurement	$504.3
Military Construction	$16.8
TOTAL	**$2,323.5**

Note: Numbers do not add up due to rounding.
Source: DoW OIG analysis of OUSW(C), response to DoW OIG request for information, 26.3 OAR 021, 8/10/2026

Figure 5.
Quick-response Code to www.ukraineoversight.gov

Support to NATO

The United States and NATO members have committed to reaffirming, investing in, and modernizing NATO. In FY 2027, the DoW requested over $1.3 billion in funding for NATO as broken down below.[29] (See Table 4.)

The U.S. Army's FY 2027 budget request included $756.7 million in O&M funding for the NATO military budget to meet NATO common funding commitments and demonstrate the United States' commitment to our allies.[30] This request reflects a $96.1 million increase over the FY 2026 enacted budget.[31] The increase, if approved, will help support the NATO International Military Headquarters for requirements such as the Alliance Ground Surveillance Force, Airborne Early Warning and Control Force, and Alliance Operations and Mission.[32]

For FY 2027, the DoW requested $604.3 million for the NATO Security Investment Program (NSIP), representing a $122.4 million increase over the FY 2026 enacted level. This funding increase directly supports the 2022 Heads of State and Government agreement, which mandates annual budget increases to all NATO budgets through 2030—specifically a 25 percent annual increase to the NISP beyond inflation—to build the capabilities required for robust Euro-Atlantic area deterrence and defense. Crucially, the NSIP serves as a burden-sharing program, with non-U.S. allied nations contributing approximately 85 percent of the program's total funding.[33] The NSIP remains a key funding source for infrastructure to support U.S. forces in Europe, restoring and upgrading existing U.S. operational facilities, which includes support for NATO operations, and providing new operational facilities.[34] The program enables European Allies to take primary responsibility for European Security in defense and deterrence.[35]

Table 4.

DoW's FY 2027 Budget Request for NATO Funding, $ in Millions

	FY26 Enacted	FY27 Requested	Change
NATO Military Budget	$660.6	$756.7	$96.1
NATO Security Investment Program	$481.9	$604.3	$122.4
TOTAL	**$1,142.5**	**$1,361.0**	**$218.5**

Source: DoW, "Military Construction Program: Fiscal Year 2027 Budget, North Atlantic Treaty Organization Security Investment Program," 4/2026.

STATE FY 2027 BUDGET REQUEST

State's FY 2027 budget request totaled $33.6 billion.[36] State's FY 2027 budget request includes funding that could be used in conjunction with OCOs. Actual funding for OAR and Ukraine will be determined during the year of execution. Additionally, State requested funding and authorities to complete the integration of USAID programs and management of resources within State.[37]

Diplomatic Programs

State's FY 2027 budget request of $9.4 billion for diplomatic programs will support implementation of U.S. foreign policy providing the people, infrastructure, security, and programs that facilitate productive and peaceful U.S. relations with foreign governments and international organizations worldwide. The request for Diplomatic Programs includes $4.1 billion for Worldwide Security Protection.[38]

Foreign Operations

State's FY 2027 budget request of $22.7 billion for foreign operations includes two major categories: bilateral economic assistance and international security assistance. The remaining budget request is for smaller operations such as funding for multilateral assistance.[39]

Bilateral Economic Assistance

State's FY 2027 budget request of $13.6 billion for bilateral economic assistance falls into the following four major categories:

- **Global Health Programs (GHP):** GHP funding of $5.1 billion is intended for life-saving and other activities, such as global health security efforts to prevent infectious diseases from reaching the United States.[40]
- **America First Opportunity Fund (A1OF):** A1OF Funding of $5.0 billion is intended for strategic investments to "make America safer, stronger, and more prosperous."[41]
- **International Humanitarian Assistance (IHA):** IHA funding of $4.0 billion is intended for responding to crises in which there is a clear, direct nexus to U.S. national interests.[42]
- **U.S. Emergency Refugee and Migration Assistance (ERMA):** ERMA funding of $0.5 billion is intended for responding to unexpected urgent refugee and migration crises when in the U.S. national interest. ERMA funding may be used to meet unexpected urgent refugee and migration needs, including emergency assistance including life-saving shelter, food, medical care, and clean drinking water.[43]

International Security Assistance

State's FY 2027 budget request of $7.3 billion for international assistance falls into the following five major categories.

International Narcotics Control and Law Enforcement (INCLE): INCLE funding of $1.2 billion is intended to support programs managed by the Bureau of International Narcotics and Law Enforcement Affairs that disrupt and reduce illicit synthetic drug trafficking fueling transnational crime and terrorism.[44]

Nonproliferation, Anti-Terrorism, Demining, and Related Programs (NADR): NADR funding of $745 million is intended for security-related programs to reduce threats posed by international terrorist activities; landmines, explosive remnants of war, and stockpiles of poorly secured conventional weapons and munitions; nuclear, radiological, chemical, and biological weapons of mass destruction; advanced and emerging technologies; and other destabilizing weapons and missiles, including Man-Portable Air Defense Systems and their associated technologies.[45]

International Military Education and Training (IMET): IMET funding of $95 million is intended to support professional military education and targeted training to promote a common understanding of U.S. systems and standards and motivates future leaders to be receptive to future U.S. requests.[46]

National Security Engagement Account (NSEA): NSEA, formerly known as Peacekeeping Operations, funding of $27 million is intended to support multilateral efforts in conflict resolution.[47]

Foreign Military Financing (FMF): The FMF budget request of $5.3 billion includes $5.0 billion for the Middle East and North Africa. The strategic security priorities in the Middle East and North Africa are to counter Iran's destabilizing influence; ensure the region will not be an incubator or exporter of terror against American interests or the American homeland. Supporting lasting security partnerships is critical to promoting regional stability, collectively deterring aggression, and reducing threats to U.S. interests in the region.[48]

USAID OIG FY 2027 BUDGET REQUEST

USAID operating expenses and USAID Capital Investment Fund accounts were not included in the Administration's FY 2027 budget request to Congress.[49]

Congress continues to provide funding for USAID OIG's independent oversight activities, both in the FY 2026 enacted legislation and in the House-passed National Security and Related Programs bill for FY 2027. Specifically, USAID OIG funding is "for the necessary expenses of the Office of Inspector General with continued oversight jurisdiction for foreign assistance programs administered by the agency primarily responsible for administering part I of the Foreign Assistance Act of 1961 (22 U.S.C. 2151 et seq.) and whose oversight activities were funded under title II of prior Acts making appropriations for national security, Department of State, and related programs."

Previously appropriated USAID funding continued to support humanitarian, development, and economic assistance across several sectors, including direct budget support to the Ukrainian government through the World Bank. Pursuant to a memorandum of agreement (MoA) signed on May 1, 2025, State is now administering funds appropriated to USAID.[50]

Additionally, State has assumed responsibility for maintaining the ForeignAssistance.gov website, which was previously managed jointly with USAID. The site provides a single, public-facing view of U.S. foreign assistance processes and serves as the central resource for budgetary and financial data produced by U.S. Government agencies that manage foreign assistance portfolios.[51]

ACRONYMS

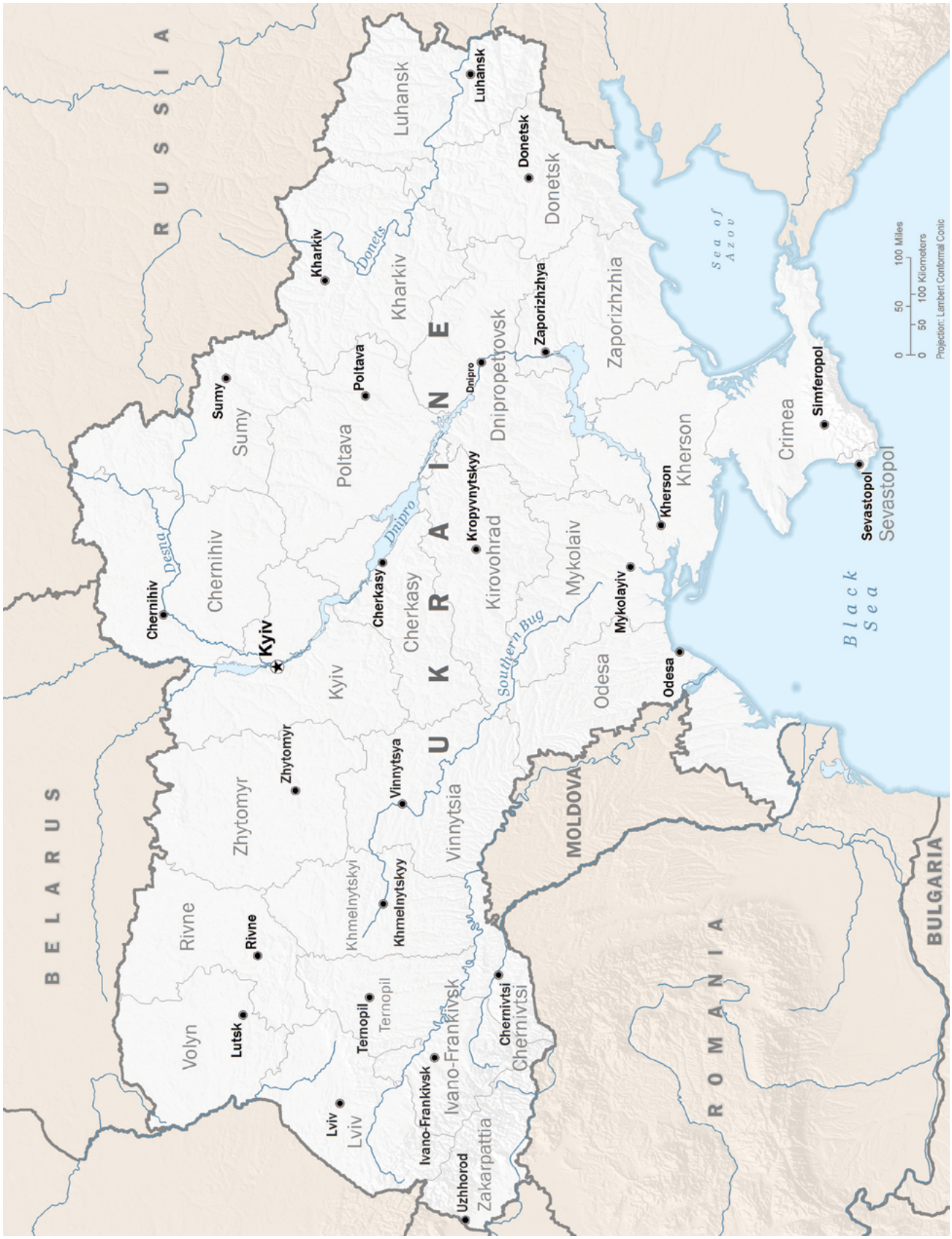
Acronym	
A1OF	America First Opportunity Fund
AAA	Army Audit Agency
AFAA	Air Force Audit Agency
CIGIE	Council of the Inspectors General on Integrity and Efficiency
C-UAS	Counter-Unmanned Aircraft Systems
DCIS	Defense Criminal Investigative Service
DOC	Department of Commerce
DoD	Department of Defense
DoW	Department of War
EDI	European Deterrence Initiative
EE	Estonia
ERMA	Emergency Refugee and Migration Assistance
FMF	Foreign Military Financing
FY	Fiscal Year
GAO	Government Accountability Office
GE	Georgia
GHP	Global Health Programs
HR	Croatia
IG	Inspector General
IG Act	Inspector General Act of 1978, as amended
IHA	International Humanitarian Assistance
IMET	International Military Education and Training
INCLE	International Narcotics Control and Law Enforcement
JOMIS	Joint Operational Medicine Information System
JSOP	Joint Strategic Oversight Plan
JSOP-OAR	Joint Strategic Oversight Plan—Operation Atlantic Resolve
Lead IG	Lead Inspector General

Acronym	
MoA	Memorandum of Agreement
NADR	Nonproliferation, Anti-Terrorism, Demining, and Related Programs
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
NO	Norway
NSATU	NATO Security Assistance and Training for Ukraine
NSEA	National Security Engagement Account
OAR	Operation Atlantic Resolve
OCO	Overseas Contingency Operation
OIG	Office of Inspector General
OUSW(C)	Office of the Under Secretary of War (Comptroller)
OUSW(P)	Office of the Under Secretary of War for Policy
PURL	Prioritized Ukraine Requirements List
RO	Romania
RU	Russia
SAG-U	Security Assistance Group–Ukraine
SK	Slovakia
SOA	Strategic Oversight Area
State	Department of State
UA	Ukraine
U.S.	United States
U.S.C.	United States Code
USAFE-AFAFRICA	U.S. Air Forces in Europe–Air Forces Africa
USAID	U.S. Agency for International Development
USAREUR-AF	U.S. Army Europe and Africa
USEUCOM	U.S. European Command

Map of U.S. European Command Area of Responsibility

Source: National Geospatial-Intelligence Agency.

Map of Ukraine



Source: National Geospatial-Intelligence Agency.

Map of NATO Members

Source: National Geospatial-Intelligence Agency.

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INSPECTOR GENERAL
DEPARTMENT OF WAR
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INSPECTOR GENERAL HOTLINE

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

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

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+1 703-604-8799 or
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https://www.dodig.mil/Components/Administrative-Investigations/DoD-Hotline/

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https://www.stateoig.gov/hotline

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https://oig.justice.gov/hotline

Department of the Treasury Office of Inspector General
(202) 622-1090
https://oig.treasury.gov/report-fraud-waste-and-abuse

Export-Import Bank Office of the Inspector General
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https://www.exim.gov/about/oig/oig-hotline

International Development Finance Corporation Office of Inspector General
(833) 644-4332
https://www.dfc.gov/oig/hotline

Government Accountability Office
(202) 512-3000
https://www.gao.gov/about/what-gao-does/fraud

Office of the Inspector General of the Intelligence Community
(855) 731-3260
https://www.intelligence.gov/information/contact-the-ic-ig

Social Security Administration Office of Inspector General
(800) 269-0271
https://oig.ssa.gov/report/

Air Force Audit Agency
(703) 614-5626
http://www.afaa.af.mil

Army Audit Agency
(703) 545-5882
http://www.army.mil/aaa

Naval Audit Service
(202) 433-5525
https://www.secnav.navy.mil/navaudsvc