









COP–OCO

FY 2027 COMPREHENSIVE OVERSIGHT PLAN OVERSEAS CONTINGENCY OPERATIONS

LEAD INSPECTOR GENERAL

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: (Top row): U.S. Marines and U.S. Coast Guardsmen conduct lowlight fast-roping drills in the Caribbean Sea, on July 23, 2026 (U.S. Marine Corps photo); U.S. Soldiers, guide vehicles off a landing craft at NSGB, Cuba, on October 24, 2025 (U.S. Army photo). (Second row): An MQ-9 Reaper taxies on a runway, April 9, 2026 (U.S. Air Force photo); a U.S. Air Force B-52 Stratofortress refuels from a KC-135 Stratotanker during Operation Epic Fury, on March 26, 2026. (Bottom row): An A-10 Thunderbolt II prepares to taxi in support of counter ISIS operations, on January 10, 2026. (U.S. Air Force photo).

We are pleased to submit our annual comprehensive oversight plan describing independent oversight activities for overseas contingency operations (OCO) Operation Inherent Resolve (OIR), Operation Enduring Sentinel (OES), Operation Southern Guard (OSG), Operation Southern Spear (OSS), and Operation Epic Fury (OEF). We address a classified overseas contingency operation in the classified appendix. These overseas contingency operations have distinct missions, which are discussed in this plan.

This FY 2027 Comprehensive Oversight Plan fulfills the individual and collective 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. We are publishing the Joint Strategic Oversight Plan for Operation Atlantic Resolve, which includes U.S. Government activities related to Ukraine, separately to fulfill the additional individual and collective oversight responsibilities in 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 Comprehensive Oversight Plan is effective as of October 1, 2026.

Platte B. Moring, III
Lead Inspector General for
OIR, OES, OSG, OSS, and OEF

Inspector General

U.S. Department of War

Arne B. Baker
Associate Inspector General for
OIR, OES, OSG, OSS, and OEF

Acting Inspector General

U.S. Department of State

Van Nguyen
Acting Deputy Inspector General
Performing the Duties of the
Inspector General

U.S. Agency for International
Development



A U.S. Navy Sailor works on the flight deck of Nimitz-class aircraft carrier USS George Washington in the Middle East, on August 19, 2026. (U.S. Navy photo)



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U.S. Air Force F-16 Fighting Falcons fly over the U.S. Central Command area of responsibility on April 2, 2026. (U.S. Air Force 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. 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.

Section 419 also requires the Lead IG agencies to develop and implement a joint strategic plan for conducting comprehensive oversight of all aspects of the overseas contingency operation, including all programs and operations of the U.S. Government in support of the contingency operation.

OVERSIGHT PLAN ORGANIZATION

The U.S. Government currently has seven designated overseas contingency operations (OCOs). This unclassified FY 2027 Comprehensive Oversight Plan for overseas contingency operations (COP-OCO) includes the following five Joint Strategic Oversight Plans (JSOP):

- **Operation Inherent Resolve (JSOP-OIR)**
- **Operation Enduring Sentinel (JSOP-OES)**
- **Operation Southern Guard (JSOP-OSG)**
- **Operation Southern Spear (JSOP-OSS)**
- **Operation Epic Fury (JSOP-OEF)**

The classified appendix to this plan addresses a sixth OCO, which is classified. A separate publication, the FY 2027 Joint Strategic Oversight Plan for Operation Atlantic Resolve (JSOP-OAR), which includes U.S. Government activities related to Ukraine, addresses the seventh OCO.

Each oversight plan includes a discussion of broad strategic oversight areas (SOA) and specific activities related to the OCO, planned and ongoing oversight projects for FY 2027, and a comprehensive listing of reports completed in FY 2026 for each OCO. In addition, the Lead IG agencies report on congressional budget requests (Appendix D) and individual funding requests for OIR and OES (Appendixes E and F).

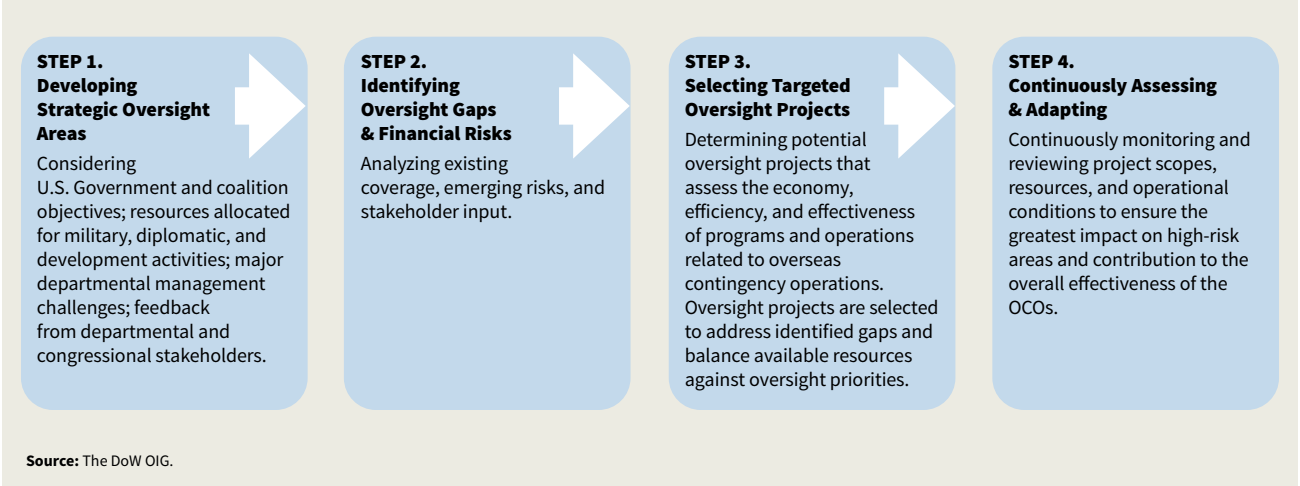
JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

Overseeing complex, resource-intensive overseas contingency operations requires a coordinated, government-wide approach. The 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 C.

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

Figure 1.
Joint Approach to Planning and Conducting Oversight



Source: The DoW OIG.

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.

addressing those challenges.[1] Each OIG determines their department's 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 considers its 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 Lead 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 Lead IG COP-OCO and JSOPs, see Appendix B.

ENDNOTES

1. Reports Consolidation Act of 2000, 31 U.S.C. §3516(d).

OIR, INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO IRAQ AND SYRIA

The Operation Inherent Resolve (OIR) mission is to advise, assist, and enable partnered forces until they can independently defeat ISIS in Iraq and designated areas of Syria, and to set conditions for long-term security cooperation frameworks. Additionally, the U.S. Government pursues several policy goals in Iraq and Syria that, while not directly a part of the OIR mission, are integral to the success of the OIR campaign.[1]

Despite its territorial defeat in Iraq and Syria in 2019, ISIS maintains the capability, will, and intent to conduct attacks beyond the Middle East and Central Asia, posing a continued threat to Western interests, including the U.S. homeland.[2] Combined Joint Task Force-Operation Inherent Resolve (CJTF-OIR) is a U.S.-led Global Coalition of 20 countries executing activities to ensure the enduring defeat of ISIS.[3]



An A-10 Thunderbolt II prepares to taxi in support of counter ISIS operations, on January 10, 2026. (U.S. Air Force photo)

While the coalition continues to fulfill this mandate, its operational framework is transitioning toward a bilateral security partnership in line with U.S.-Iraq bilateral agreements. This transition includes transferring operational facilities and responsibilities to Iraqi and partner control while sustaining coalition support for counter-ISIS operations in Syria, subject to conditions on the ground.[4] The Secretary of War confirmed that the OIR mission in Iraq ended on September 30, 2026.[5]

In Syria, following the Syrian government's seizure of territory and the conclusion of the U.S. partnership with the Syrian Democratic Forces (SDF) on January 26, security vacuums led to the escape of approximately 150 ISIS detainees. To mitigate further risk, USCENTCOM transferred more than 5,700 ISIS detainees to Iraqi facilities.[6]

To mitigate further risk, USCENTCOM transferred more than 5,700 ISIS detainees to Iraqi facilities.

The United States supports stabilization, governance, rule of law, and economic resilience in Iraq through the U.S.-Iraq Strategic Framework Agreement.[7] Developments following Iraq's national elections, including government efforts to address corruption, enforce state control over armed groups, and expand international partnerships, affect the environment for U.S. Government activities.[8] In Syria, the United States pursues a bilateral relationship to suppress ISIS remnants and support further integration of Syria into a unified state.[9] The January 29 integration agreement and subsequent dissolution of the SDF as a separate military entity directly affect the political and security environment for U.S. Government activities.[10] State conducts diplomatic engagement through its Syria Regional Platform based in both Türkiye and Jordan and coordinates with the Organization for the Prohibition of Chemical Weapons to support the destruction of the former Assad regime's chemical weapons program.[11]

State administers foreign assistance programs in Iraq and Syria, including governance, civil society, justice, demining, health, and essential services programs. Humanitarian conditions in Syria continue to be affected by combat operations against Iran, the closure of the al-Hol displaced persons camp, and conflict in southern Syria.[12] Despite significant reductions, the United States remained the largest donor of humanitarian assistance to Syria and provided assistance through the UN Office for the Coordination of Humanitarian Affairs-managed pooled funds, including the Syria Humanitarian Fund.[13] At the al-Hol displaced persons camp, the withdrawal of SDF personnel, resident relocations, and subsequent closure restricted humanitarian access and heightened regional security concerns regarding the departure of individuals with suspected ISIS affiliations.[14] In Iraq, U.S.-funded programs continued to provide camp management, water, sanitation, and food provisions at al-Amal Rehabilitation Center.[15]

Overseas operations in the USCENTCOM area of responsibility include theater requirements for administrative, logistical, and management support to military, diplomatic, and humanitarian programs.[16] For example, U.S. military personnel and diplomats who live and work at embassies and installations in Iraq, Syria, and neighboring countries require life support and sustainment services and the acquisition and handling of supplies and equipment to support their activities.[17]

State continues to assess options for future diplomatic presence in Syria, including initiating a phased approach to the potential resumption of operations of the U.S. Embassy in Damascus.[18]

As the United States transitions to bilateral security partnerships and scales down OIR operations, U.S. military support requirements include installation handoffs, the disposition or retrograde of U.S. Government property, and the descoping or termination of sustainment and logistics contracts.[19] Effective management of this operational drawdown is required to ensure equipment accountability, prevent waste, and comply with established DoW and State transfer regulations during the transition phases.[20] Lead IG agencies plan and conduct oversight to identify operational challenges during this transition and issue recommendations to correct deficiencies and improve interagency procedures.[21]

ENDNOTES

1. CJTF-OIR, website, "Our Mission," undated; CJTF-OIR Public Affairs, website, "Combined Joint Task Force–Operation Inherent Resolve," 8/20/2025.
2. USCENTCOM, "Statement for the Record, General Michael 'Erik' Kurilla on the Posture of U.S. Central Command," 6/10/2025; DoW, "Statement from the Acting Secretary of Defense on Territory Once Held by ISIS," 3/23/2019.
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5. DoW, press release, "Readout of Secretary of War Pete Hegseth's Meeting with Iraqi Prime Minister Ali al-Zaidi," 6/14/2026; OUSW(NECA), vetting comment, 8/12/2026.
6. USCENTCOM Public Affairs, Press Release, "USCENTCOM Updates on Syria Detainee Operations and Relocations," 2/12/2026.
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19. DoW, "Memorandum: Logistics and Equipment Disposition Guidelines for OIR Transition Phase I," 1/15/2026; USCENTCOM Public Affairs, Press Release, "CJTF-OIR Transitions Key Facilities to Iraqi Partners," 10/15/2025.
20. DoW OIG, "Management Advisory: Securing and Accounting for U.S. Equipment During Base Transfers in Iraq," 4/10/2026.
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FY 2026 COMPLETED OVERSIGHT REPORTS*

DoW OIG — Total Projects: 2

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OCO 0558	DOWIG-2026-084	Multiple	May 13, 2026

Evaluation of the DoW's Implementation of the Civilian Harm Mitigation and Response Action Plan

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OIR 0577	DOWIG-2026-121	Multiple	September 10, 2026

Audit of the DoW's Management of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment Designated for Iraq

State OIG — Total Projects: 2

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OCO 0585	AUD-STP-26-15	Multiple	July 22, 2026

Audit of the Bureau of Population, Refugees, and Migration's Efforts to Mitigate Terrorist Financing Risks in the Near East

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

FY 2027 ONGOING OVERSIGHT PROJECTS*

DHS OIG — Total Projects: 1

REF NO.	PROJECT NO.	SOA
OIR 0578	25-027-ISP-USCIS, ICE	3

USCIS Priority-2 (P-2) Direct Access Program (DAP) for U.S. Affiliated Iraqis
To determine whether 1) U.S. Citizenship and Immigration Services (USCIS), U.S. Immigration and Customs Enforcement (ICE), and Homeland Security Investigations (HSI) have taken corrective actions on potentially improper refugee resettlement determinations under the Priority-2 (P-2) Direct Access Program (DAP) for U.S.-affiliated Iraqis, and 2) USCIS has implemented controls to detect and prevent fraud in the program.

DoW OIG — Total Projects: 4

REF NO.	PROJECT NO.	SOA
OCO 0601	D2026-DEV0HD-0127	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. Project scope impacts OIR.

*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
OIR 0575	D2025-D000RJ-0044.000	3

Audit of the DoW's Management of the Counter-Islamic State of Iraq and Syria Train and Equip Fund (CTEF) Program Resources for Detention Facilities and Displaced Persons Camps

To assess the effectiveness of the DoW's management of CTEF program resources for the improvement of security and humane conditions at detention facilities and displaced persons camps for Islamic State of Iraq and Syria detainees.

REF NO.	PROJECT NO.	SOA
OCO 0606	D2026-D000RJ-0125.000	2

Audit of the U.S. Navy's Ability to Sustain Maritime Security Capabilities for Naval Forces Operating in the U.S. Central Command Area of Responsibility

To determine whether the U.S. Navy has established adequate theater sustainment capability to execute emergent ship maintenance and battle-damage repairs for naval forces supporting maritime security operations in the U.S. Central Command area of responsibility.

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: 8

REF NO.	PROJECT NO.	SOA
OCO 0584	25AUD053.00	1

Audit of the Department of State's Vetting Processes to Mitigate Terrorist Financing Risks in the Near East

To determine whether State designed and implemented its risk-management and vetting processes to mitigate the risk of terrorist organizations benefiting from U.S. foreign assistance funds in the Near East.

REF NO.	PROJECT NO.	SOA
OCO 0589	26AUD050	2

Audit of the Department of State's Administration of Select Foreign Assistance Funded Contracts

To determine whether State is managing risks and monitoring performance of select foreign assistance-funded contracts in accordance with Federal and State requirements.

REF NO.	PROJECT NO.	SOA
OCO 0588	26AUD047	1

Audit of the Department of State's Administration of U.S. Contributions to the Global Fund

To determine whether State has 1) taken necessary steps to address risks associated with administering U.S. contributions to the Global Fund and 2) established effective monitoring and reporting mechanisms to promote oversight and accountability of U.S. contributions to the Global Fund.

FY 2027 ONGOING OVERSIGHT PROJECTS*

REF NO.	PROJECT NO.	SOA
OCO 0590	26ISP051	1

Evaluation of the Department of State's Data Reliability of 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
OIR 0582	27ISP006.00	3

Evaluation of the Department of State's Management of the Syria Regional Platform and its Planned Return to Damascus
To determine the extent Syria Regional Platform governance structures and operations, including in-person operations in Damascus, complied with Federal and State requirements.

REF NO.	PROJECT NO.	SOA
OCO 0591	26ISP007	1

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
OCO 0615	26AUD	2

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.

REF NO.	PROJECT NO.	SOA
OCO 0613	26AUD030	3

Audit of the Bureau of Consular Affairs' Coding of Derogatory Information for Interagency Use
To determine whether the Bureau of Consular Affairs is coding derogatory information about potential visa applicants accurately and that applicable data are available to Department of Homeland Security components responsible for immigration screening and vetting, intelligence, counterterrorism, border security, and law enforcement.

USAID OIG — Total Projects: 3

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

Evaluation of USAID's Capacity to Manage Risks Associated with Award Terminations
To 1) describe changes to USAID's organizational capacity to process award terminations since January 2025 and 2) determine the extent to which USAID has staffing, policies, and procedures in place to mitigate risks associated with award terminations.

*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
OIR 0583	3U100126	1

Audit of Chemonics International's Termination Settlement Proposals for Terminated Awards Announcement
To determine 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
OIR 0585	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. Scope includes OIR.

FY 2027 PLANNED OVERSIGHT PROJECTS

DoW OIG

TITLE	SOA
Evaluation of the U.S. Central Command's Integration of Artificial Intelligence	2
Follow Up on Recommendations Made Related to DoW's Management of Pharmaceuticals in Support of the U.S. Central Command Area of Responsibility	2

State OIG

TITLE	SOA
Audit of the Department of State's Administration of Selected Foreign Assistance Funded Contracts	1
Evaluation of the Department of State's Processes for Supporting Embassies' and Consulates' Emergency Communication Needs	2
Audit of the Department of State's Preparedness to Mitigate New and Evolving Physical Security Threats to its Overseas Facilities	2
Audit of the Department of State's Processes to Evacuate U.S. Citizens During Overseas Crises	3
Audit of the Department of State's Efforts to Reopen Posts That Have Suspended Operations	2
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	1

USAID OIG

TITLE	SOA
Review of Government-to-Government Foreign Assistance	3
Review of Efforts for Preventing and Responding to Sexual Exploitation and Abuse in U.S. Foreign Assistance Programs	3
Review of the U.S. Government's Contributions to the United Nation's Office for the Coordination of Humanitarian Affairs	3

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

INSPECTOR GENERAL
DEPARTMENT OF WAR
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT



An MQ-9 Reaper, capable of conducting over-the-horizon operations, taxies on a runway, on April 9, 2026. (U.S. Air Force photo)

OES, INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO AFGHANISTAN

The Operation Enduring Sentinel (OES) mission is to contain terrorist threats emanating from Afghanistan and to protect the U.S. homeland by maintaining pressure on those threats. The DoW and State also engage in security cooperation activities with South and Central Asian regional partners to foster counterterrorism partnerships.[1] These partnerships facilitate coordinated efforts to combat threats originating within and emanating from Afghanistan's borders.[2]

The United States has not provided development or humanitarian assistance to Afghanistan since April 4, 2025, when U.S. Government agencies were instructed to suspend any assistance that could possibly reach the hands of the Taliban.[3] Within this structure, the U.S. continues to support two ongoing education programs that provide undergraduate and graduate level education for Afghan nationals located inside and outside Afghanistan.[4]

The U.S. Government also continues to conduct various activities in support of its mission. These activities include protecting U.S. personnel and property, providing for the occupational health and safety of personnel, and administering and conducting oversight

of U.S. Government programs, grants, and contracts. The effective management of these activities is critical to support government military and non-military activities in the region.[5] State manages interagency coordination on counterterrorism priorities, securing the release of detained U.S. citizens, and regional security issues related to Afghanistan through its Afghanistan Affairs Unit based in Doha, Qatar.[6] The Afghanistan Affairs Unit works with the Qatari government via a Protecting Power Arrangement to support American citizens in need in Afghanistan.[7]

Additionally, the global presence of U.S. Government personnel and the threat of violence directed toward their employees, makes the protection of people and facilities a challenge. Although the DoW and State prioritize safety and security, all personnel and facilities face some level of risk. For example, the construction and maintenance of safe and secure diplomatic facilities is a challenge, which has implications in regions affected by conflict and instability. Furthermore, the effects of contingency operations can threaten the health and safety of U.S. personnel and harm the environment.[8] Lead IG agencies plan and conduct oversight to address these challenges.[9]

ENDNOTES

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6. Afghanistan Affairs Unit, cable, "Afghanistan: Scenesetter for DAS Bischoping's and Director Stewart's Visit to AAU," 25 AFGHANISTAN AFFAIRS UNIT DOHA 142, 5/26/2025.
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8. GAO Report GAO-25-107582, "Embassy Management: Increasing Costs and Natural Hazards Threaten State's Efforts," 11/14/2024.
9. IG Act of 1978, as amended (5 U.S.C. Section 419).

FY 2026 COMPLETED OVERSIGHT REPORTS*

DHS OIG — Total Reports: 1

REF NO.	REPORT NO.	COUNTRY	FINALREPORT
OES 0087	24-015-ISP-USCIS	AF	September 23, 2026

Review of Asylum Application Adjudication Processing in Response to Ahmed v. DHS

DoW OIG — Total Reports: 1

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OCO 0558	DOWIG-2026-084	Multiple	May 13, 2026

Evaluation of the DoW's Implementation of the Civilian Harm Mitigation and Response Action Plan

SIGAR — Total Reports: 1

REF NO.	REPORT NO.	COUNTRY	FINALREPORT
OES 0182	SIGAR-25-31-IP	AF	December 1, 2025

Final Report: Seventeen Years of Reconstruction Oversight

State OIG — Total Reports: 2

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OCO 0585	AUD-STP-26-15	Multiple	July 22, 2026

Audit of the Bureau of Population, Refugees, and Migration's Efforts to Mitigate Terrorist Financing Risks in the Near East

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

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

FY 2027 ONGOING OVERSIGHT PROJECTS*

DoW OIG — Total Projects: 2

REF NO.	PROJECT NO.	SOA
OCO 0601	D2026-DEV0HD-0127.000	3

Evaluation of the Defense Health Agency's Deployment of the Joint Operational Medicine Information System (JOMIS)

The objective of this evaluation is to determine how effectively the Defense Health Agency is fielding 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 0606	D2026-D000RJ-0125.000	2

Audit of the U.S. Navy's Ability to Sustain Maritime Security Capabilities for Naval Forces Operating in the U.S. Central Command Area of Responsibility

To determine whether the U.S. Navy has established adequate theater sustainment capability to execute emergent ship maintenance and battle-damage repairs for naval forces supporting maritime security operations in the U.S. Central Command area of responsibility. Project scope impacts OES.

State OIG — Total Projects: 4

REF NO.	PROJECT NO.	SOA
OCO 0584	25AUD053.00	1

Audit of the Department of State's Vetting Processes to Mitigate Terrorist Financing Risks in the Near East

To determine whether State designed and implemented its risk management and vetting processes to mitigate the risk of terrorist organizations benefiting from U.S. foreign assistance funds in the Near East.

REF NO.	PROJECT NO.	SOA
OES 0176	26ISP041.00	2

Inspection of Embassy Tashkent, Uzbekistan

To evaluate the programs and operations of the U.S. Embassy in Tashkent, Uzbekistan.

REF NO.	PROJECT NO.	SOA
OES 0177	26ISP041.01	2

Classified Inspection of Embassy Tashkent, Uzbekistan

To evaluate the programs and operations of the U.S. Embassy in Tashkent, Uzbekistan. (classified annex)

REF NO.	PROJECT NO.	SOA
OCO 0613	26AUD030	3

Audit of the Bureau of Consular Affairs' Coding of Derogatory Information for Interagency Use

To determine whether the Bureau of Consular Affairs is coding derogatory information about potential visa applicants accurately and that applicable data are available to U.S. Department of Homeland Security components responsible for immigration screening and vetting, intelligence, counterterrorism, border security, and law enforcement.

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

USAID OIG — Total Projects: 2

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

Evaluation of USAID's Capacity to Manage Risks Associated with Award Terminations
To 1) describe changes to USAID's organizational capacity to process award terminations since January 2025 and 2) 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. Scope includes OES.

FY 2027 PLANNED OVERSIGHT PROJECTS

State OIG

TITLE	SOA
Inspection of the Bureau of South and Central Asian Affairs	3
Classified Inspection of the Bureau of South and Central Asian Affairs	3
Inspection of Embassy Astana and Constituent Post, Kazakhstan	2
Classified Inspection of Embassy Astana and Constituent Post, Kazakhstan	2

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

INSPECTOR GENERAL
DEPARTMENT OF WAR
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT



U.S. Soldiers, executing logistical preparations ahead of Hurricane Melissa, guide vehicles off a landing craft at NSGB, Cuba, on October 24, 2025. (U.S. Army photo)

OSG, INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO NAVAL STATION GUANTÁNAMO BAY

The Operation Southern Guard (OSG) mission is to support Department of Homeland Security (DHS)-led illegal alien holding operations at Naval Station Guantánamo Bay (NSGB), Cuba. The OSG mission commenced in early 2025 and is part of the broader U.S. Government efforts to remove illegal aliens from the United States and protect the U.S. southern border. The DHS serves as the lead federal agency for all operations pertaining to illegal alien holding operations at NSGB, including the processing, control, and safeguarding of illegal aliens at NSGB.[1] The DoW has supported these operations by managing the inbound and outbound movements of illegal aliens and providing various forms of support to the mission.[2]

State has also contributed to the OSG mission. Since 2002, State has managed the Migrant Operations Center (MOC) at NSGB in coordination with DHS.[3] State has the lead, in coordination with other Federal agencies, on negotiating arrangements with other countries for third-country national removals, clearances for overflight permissions of other countries and obtaining landing clearances in destination countries for the illegal aliens.[4]

Multiple agencies share the responsibilities for several activities in support of the OSG mission. Under the DoW, Joint Task Force Southern Guard (JTF-SG) is responsible for logistics, planning, communications, training, and management of facilities supporting DHS-led operations.[5] For example, JTF-SG serves as the protection cell, safeguarding personnel and facilities.[6] JTF-SG also expanded the capacity for operations by directly managing and transforming airfield capabilities and housing facilities.[7] The DoW uses existing contracts for base operations, logistics, and support for OSG. These contracts include food services for the personnel at NSGB who support illegal alien holding operations, air operations support at NSGB for the movement of personnel and supplies related to illegal alien holding operations, and air traffic control services.[8]

ENDNOTES

1. DoW and DHS, "Memorandum of Understanding Between the U.S. Department of Homeland Security (DHS) and the U.S. Department of Defense (DoW) for DoW Support at Naval Station Guantánamo Bay (NSGB) to U.S. Immigration and Customs Enforcement (ICE) for DHS/ICE Detention of Illegal Aliens Subject to Final Orders of Removal," 3/7/2025; White House, "Memorandum on Expanding Migrant Operations Center at Naval Station Guantánamo Bay to Full Capacity," 1/29/2025.
2. USSOUTHCOM, response to DoW OIG request for information, 26.2 OSG 019, 4/8/2026.
3. State, response to State OIG request for information, 12/29/2025.
4. State, response to State OIG request for information, 12/29/2025; State, vetting comment, 2/10/2026.
5. USSOUTHCOM, website, "90 Days in–Joint Task Force Southern Guard," 5/6/2025; USSOUTHCOM, website, "Joint Task Force Southern Guard," undated.
6. DVIDS, " Joint Task Force Southern Guard Protection Cell Secures the Mission," 3/1/2025.
7. USSOUTHCOM, response to DoW OIG request for information, 26.2 OSG 019, 4/8/2026; 21st AF, website, "821st Contingency Response Element Boosts Airfield Capacity for Operation Southern Guard," undated.
8. USSOUTHCOM, response to DoW OIG request for information, 26.2 OSG 024, 4/8/2026.

FY 2026 COMPLETED OVERSIGHT REPORTS

DoW OIG — Total Reports: 1

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OSG 0012	DOWIG-2026-102	CU	Jul 23, 2026

Audit of Joint Task Force Southern Guard's Support for Illegal Aliens Held at Naval Station Guantánamo Bay, Cuba

GAO — Total Reports: 1

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
OSG 0003	GAO-26-108437	NOR AOR	Jul 13, 2026

SOUTHERN BORDER SECURITY: DoD Used Multiple Strategies to Fund Operations

FY 2027 ONGOING OVERSIGHT PROJECTS

DoW OIG — Total Projects: 1

REF NO.	PROJECT NO.	SOA
OSG 0009	D2026-D000RL-0049.000	2

Audit of the DoW's Air Transportation of Illegal Aliens
To determine the extent to which the DoW processed and executed Department of Homeland Security requests for air transportation of illegal aliens in accordance with Federal and DoW policies.

GAO — Total Projects: 4

REF NO.	PROJECT NO.	SOA
OSG 0007	108665	1

Immigration Detention Costs and Funding
To determine 1) What funding is available to ICE for detention facilities, and to what extent has it planned to use these funds to expand its immigration detention capacity; 2) What are ICE's costs for detaining individuals in immigration detention facilities, and how do they differ by facility type; and 3) To what extent has ICE implemented policies and procedures for managing and overseeing costs for immigration detention?

REF NO.	PROJECT NO.	SOA
OSG 0008	108663	2

Immigration Detention Expansion and Operations
To determine to what extent has ICE effectively planned and implemented efforts to expand detention capacity since January 2025? This review will include ICE's use of DoW facilities, including the Guantanamo Bay detention facilities.

FY 2027 ONGOING OVERSIGHT PROJECTS

REF NO.	PROJECT NO.	SOA
OSG 0013	109194	1

Guantánamo Bay Migrant Detention Operations
To determine 1) To what extent have DoW's costs and personnel associated with migrant detention operations at Guantánamo Bay aligned with operational needs? 2) To what extent has DoW planned for sustained or expanded migrant detention operations at Guantánamo Bay? 3) To what extent has DoW/DHS developed plans to support expanded migrant operations at Guantánamo Bay during contingency responses?

REF NO.	PROJECT NO.	SOA
OSG 0016	109284	1

Cost of DoD Support to Immigration and Public Safety Activities
1) To what extent is DoD tracking the costs, including reimbursement and transfer or reprogramming actions, for supporting immigration and public safety activities since fiscal year 2026? 2) To what extent is DoD following statutory reporting requirements related to its support for immigration and public safety activities since fiscal year 2026?

FY 2027 PLANNED OVERSIGHT PROJECTS

DoW OIG

TITLE	SOA
DoW Reimbursements from the DHS for Southern Border Mission Support	1

Note: The Lead IG is reviewing the funding for Operation Southern Guard to determine whether the mission continues to meet the statutory thresholds required for dedicated Lead IG oversight.



U.S. Marines and U.S. Coast Guardsmen, conduct lowlight fast-roping drills in the Caribbean Sea, on July 23, 2026. (U.S. Marine Corps photo)

OPERATION SOUTHERN SPEAR

The Operation Southern Spear (OSS) mission statement is classified.[1] The DoW initiated OSS as the U.S. operation to disrupt the flow of narcotics from designated terrorist organizations (DTOs) and transnational criminal organizations, to defend the U.S. homeland, protect regional partners, and ensure stability and security across the Western Hemisphere.[2]

On January 20, 2025, President Donald J. Trump signed an executive order that directed the Secretary of State to designate major international drug cartels as foreign terrorist organizations or specially designated global terrorists.[3] On November 13, 2025, following a series of actions by the U.S. Government to target drug trafficking in the U.S. Southern Command (USSOUTHCOM) area of responsibility, the Secretary of War announced OSS as the overarching DoW operation to disrupt the flow of narcotics in the Western Hemisphere from drug cartels that the President named as DTOs.[4] Joint Task Force Western Hemisphere (JTF-WHEM), part of USSOUTHCOM, is the lead military command for OSS.[5]

Multiple DoW agencies share the responsibilities for several activities in support of the OSS mission. USSOUTHCOM coordinates airspace with civil aviation authorities.[6] Naval Facilities Engineering Systems Command Southeast contributes to infrastructure readiness, such as sustainment of airfield runways, taxiways, and parking aprons (paved aircraft parking and servicing areas), engineering, real estate, environmental, and contracting support across the Caribbean.[7] U.S. Naval assets that deploy in support of OSS conduct replenishments-at-sea.[8]

State provides diplomatic support to OSS upon request. This support has included facilitating the repatriation of small boat strike survivors and assisting in deconflicting other countries' airspace used by the U.S. military.[9]

U.S. humanitarian and other foreign assistance programs contribute to overall regional stability, one of the goals of OSS.[10] While not specifically designed in support of OSS, these existing assistance programs contribute to the larger U.S. Government counternarcotics and counter-terrorism efforts.[11] Data on these OSS initiatives is still being collected to evaluate their alignment with broader strategic goals.[12]

ENDNOTES

1. USSOUTHCOM, response to DoW OIG request for information, 26.2 OSS 001, 4/2/2026.
2. OSW(PA), briefing card, "Operation Southern Spear," 3/6/2026.
3. Executive Order 14157, "Designating Cartels and Other Organizations as Foreign Terrorist Organizations and Specially Designated Global Terrorists," 1/20/2025.
4. USSOUTHCOM, response to DoW OIG request for information, 26.2 OSS 001, 4/2/2026.
5. OSW(PA), briefing card, "Operation Southern Spear," 3/6/2026.
6. USSOUTHCOM, response to DoW OIG request for information, 26.2 OSS 003, 4/10/2026.
7. DoW, website, "Naval Facilities Command Drives Mission Success in Caribbean," 3/12/2026.
8. U.S. Fleet Forces Command, website, "World's Largest Aircraft Carrier, Strike Group Return from Historic 11-Month Deployment," 5/16/2026.
9. State, response to State OIG request for information, 4/3/2026.
10. Joint Regional Strategy, State Bureau of Western Hemisphere Affairs and USAID Bureau for Latin America and the Caribbean, 2/23/2022.
11. State, website, "About Us–Bureau of International Narcotics and Law Enforcement Affairs," undated.
12. State, response to USAID OIG request for information, 6/17/2026.

FY 2026 COMPLETED OVERSIGHT REPORTS

State OIG — Total Reports: 1

REF NO.	REPORT NO.	COUNTRY	FINAL REPORT
SOU 0021	AUD-STP-26-20	Multiple	September 14, 2026

Audit of the Implementation of the Viper Program for Cartels and Transnational Criminal Organizations at Selected U.S. Mission Mexico Post

FY 2027 ONGOING OVERSIGHT PROJECTS*

DoW OIG — Total Projects: 4

REF NO.	PROJECT NO.	SOA
OCO 0598	D2026-D000RJ-0109.000	2

Audit of Base Operations Support for U.S. Special Operations Forces
To determine the adequacy of base operations support for U.S. special operations forces operating in support of geographic combatant commands. We will perform the audit at various locations across the geographic combatant commands.

REF NO.	PROJECT NO.	SOA
SOU 0012	D2026-D000AV-0065.000	2

Audit of the Department of the Air Force's Sustainment of Airfield Runways, Taxiways, and Parking Aprons Used to Support the U.S. Southern Command
To assess the effectiveness of the Department of the Air Force's sustainment of airfield runways, taxiways, and aprons used to support U.S. Southern Command operations in the Western Hemisphere.

REF NO.	PROJECT NO.	SOA
SOU 0018	D2026-DEV0PD-0091.000	3

Evaluation of the U.S. Southern Command Joint Targeting Cycle
To determine whether DoW Components followed the established framework of the six-phase Joint Targeting Cycle when conducting targeting operations in the USSOUTHCOM area of responsibility.

REF NO.	PROJECT NO.	SOA
SOU 0020	D2026-DEV0SI-0104.000	1

Evaluation of Intelligence, Surveillance, and Reconnaissance Processing, Exploitation, and Dissemination in the U.S. Southern Command
To assess the effectiveness of the Intelligence, Surveillance, and Reconnaissance (ISR) Processing, Exploitation, and Dissemination (PED) process for the USSOUTHCOM and its Service and subordinate commands and contractors to support USSOUTHCOM ISR requirements.

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

State OIG — Total Projects: 2

REF NO.	PROJECT NO.	SOA
SOU 0039	26AUD040	3

Audit of the Department of State's Efforts To Counter the Flow of Fentanyl Into the United States
To determine whether 1) the Department of State (Department) designed and implemented a coordinated program to counter the flow of fentanyl, fentanyl precursor chemicals, and other opioids from the People's Republic of China, India, and Mexico into the United States and 2) the Department's counter-fentanyl efforts are achieving intended results.

REF NO.	PROJECT NO.	SOA
OCO 0615	26AUD060	3

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

FY 2027 PLANNED OVERSIGHT PROJECTS

DoW OIG

TITLE	SOA
Audit of DoW's Use of Intelligence from Hunt Forward Operations	1
Audit of the DoW's Logistical Staging Capabilities in Support of Operation Southern Spear/Joint Task Force-Western Hemisphere	2

State OIG

TITLE	SOA
Audit of the Bureau of International Narcotics and Law Enforcement Affairs' Caribbean Basin Security Initiative	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

USAID OIG

TITLE	SOA
Evaluation of Foreign-Assistance Funded Strategic Infrastructure Projects in the Western Hemisphere	3
Review of Efforts for Preventing and Responding to Sexual Exploitation and Abuse in U.S. Foreign Assistance Programs (Scope related to OSS)	3
Review of the U.S. Government's Contributions to the United Nation's Office for the Coordination of Humanitarian Affairs (Scope related to OSS)	3

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



A U.S. Air Force B-52 Stratofortress refuels from a KC-135 Stratotanker during Operation Epic Fury, on March 26, 2026. (U.S. Air Force photo)

OPERATION EPIC FURY

The mission of Operation Epic Fury (OEF) focuses on neutralizing Iran's offensive missile arsenals, production facilities, naval assets, and related security infrastructure; disrupting Iranian support to terrorist proxy networks; and preventing Iran from developing or acquiring nuclear weapons.[1] At the direction of President Donald J. Trump, USCENTCOM commenced the mission on February 28, 2026.

According to State, Iran represents the primary regional threat to the United States, both directly through its nuclear and expanded ballistic missile capabilities and indirectly through its terror proxies.[2] Under State's Agency Strategic Plan for FYs 2026–2030, the U.S. Government executes a maximum-pressure strategy to cut off resources Iran uses for terrorism, military advancement, and regional destabilization, while empowering "strong and self-sufficient" regional allies to manage their self-defense and contribute their fair share to collective security and welfare as Iran targets its regional neighbors in response to OEF.[3] In support of this posture, State develops and implements economic sanctions, builds international consensus, and provides foreign policy guidance to the Departments of the Treasury and Commerce.[4]

Complementing sanctions, State leverages foreign assistance to advance U.S. security objectives, consolidate stability in conflict-affected zones against non-state armed groups, and achieve the critical OEF milestone of ensuring "the [Iranian] regime's terrorist proxies can no longer destabilize the region or the free world."[5] Simultaneously, State manages two

regional democracy programs covering Iran to foster civil society, democratic values, and independent media, while coordinating interagency media programming through established deconfliction mechanisms to ensure a unified message and prevent duplication of effort.[6]

Across the region, conflict has affected program implementers unevenly, for example driving acute humanitarian needs in Lebanon where State prioritized aid delivery based on assessed needs, particularly for vulnerable Syrian refugee populations, and State is continuing major bilateral investments in critical water and educational infrastructure in Jordan.[7] Concurrently, State leverages the Middle East Regional Cooperation (MERC) program to advance the Abraham Accords and deepen Israel's regional integration by funding multilateral initiatives that drive cross-border ties and sector innovation.[8]

Multiple agencies share the responsibilities for several activities in support of the OEF mission. Under the DoW, USCENTCOM has employed a wide range of assets and capabilities in support of full-spectrum operations.[9] The United States European Command (USEUCOM) and United States Pacific Command (USPACOM) have provided operational and logistics support to OEF and USTRANSCOM supports OEF with strategic air lift, sea lift, refueling, and medical evacuations.[10] Defense contracts have been modified or issued for procurement, such as for PATRIOT GEM-T missiles.[11]

State policies (12 FAM 411) require providing guidance and facilitate support to protect U.S. Government personnel under chief of mission (COM) security responsibility as well as U.S. Government information, and facilities.[12] State is required to make certain threat information available to non-official U.S. parties under the no-double standard policy.[13]

ENDNOTES

1. DoW, website, "Spotlight Operation Epic Fury," undated.
2. State, response to State OIG request for information, 7/27/2026; DoW, transcript, "Secretary of War Pete Hegseth and Chairman of the Joint Chiefs of Staff Gen. Dan Caine Hold a Press Briefing," 3/2/2026.
3. State, vetting comment, 8/25/2026.
4. State, website, "Economic Sanctions, Countering Terrorist Financing, Anti-Money Laundering, and Conflict Minerals," undated.
5. State, vetting comment, 8/25/2026.
6. State, congressional notification, CN26-071, 4/14/2026; State, vetting comment, 8/25/2026.
7. State, response to USAID OIG request for information, 6/26/2026.
8. State, response to USAID OIG request for information, 6/26/2026.
9. DoW, briefing card, "Operation Epic Fury Fact Sheet," 4/6/2026.
10. Senate Armed Services Committee, transcript, "To Receive Testimony on the Posture of United States Transportation Command in Review of the Defense Authorization Request for Fiscal Year 2027 and the Future Years Defense Program," 3/15/2026.
11. DoW, website, "Contracts for May 1, 2026," 5/1/2026.
12. State, website, 12 FAM 410, "Post Security Programs Oversight," 3/22/2021.
13. State, website, 7 FAM 052, "No Double Standard Policy," 7/21/2025.

FY 2026 COMPLETED OVERSIGHT REPORTS

The oversight community has no completed oversight reports related to OEF.

FY 2027 ONGOING OVERSIGHT PROJECTS*

DoW OIG — Total Projects: 6

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.

REF NO.	PROJECT NO.	SOA
OCO 0598	D2026-D000RJ-0109.000	2

Audit of Base Operations Support for U.S. Special Operations Forces
The objective of this audit is to determine the adequacy of base operating support for U.S. special operations forces operating in support of geographic combatant commands. We will perform the audit at various locations across the geographic combatant commands.

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)
The objective of this evaluation is to determine how effectively the Defense Health Agency is fielding 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 0606	D2026-D000RJ-0125.000	2

Audit of the U.S. Navy's Ability to Sustain Maritime Security Capabilities for Naval Forces Operating in the U.S. Central Command Area of Responsibility
The objective of this audit is to determine whether the U.S. Navy has established adequate theater sustainment capability to execute emergent ship maintenance and battle-damage repairs for naval forces supporting maritime security operations in the U.S. Central Command area of responsibility.

REF NO.	PROJECT NO.	SOA
OEF 0002	D2026-D000FI-0112.000	1

Audit of Open Commitments for Operation Epic Fury
To determine whether DoW Components are validating and managing open FY 2026 funding commitments supporting Operation Epic Fury, and to identify stale, invalid, or excess commitments eligible for immediate cancellation and use for other critical, unfunded warfighter priorities.

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

FY 2027 ONGOING OVERSIGHT PROJECTS*

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: 3

REF NO.	PROJECT NO.	SOA
OEF 0006	26ISP021.00	3

Inspection of Embassy Yerevan, Armenia

To evaluate the programs and operations of the U.S. Embassy in Yerevan, Armenia.

REF NO.	PROJECT NO.	SOA
OEF 0007	26ISP021.01	3

Classified Inspection of Embassy Yerevan, Armenia

To evaluate the programs and operations of the U.S. Embassy in Yerevan, Armenia. (classified annex)

REF NO.	PROJECT NO.	SOA
OCO 0584	25AUD053	1

Audit of the Department of State's Vetting Processes to Mitigate Terrorist Financing Risks in the Near East

To determine whether State designed and implemented its risk-management and vetting processes to mitigate the risk of terrorist organizations benefiting from U.S. foreign assistance funds in the Near East.

*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

DoW OIG

TITLE	SOA
Evaluation of the U.S. Central Command's Integration of Artificial Intelligence	1
Audit of the DoW's Use of Intelligence from Hunt Forward Operations	1
Audit of the U.S. Transportation Command's Munitions Distribution	2
Follow-up on Recommendations Made Related to the DoW's Management of Pharmaceuticals in Support of the U.S. Central Command Area of Responsibility	2
Evaluation of the DoW's Post-Deployment Assessments of Mental Health	2
Evaluation of the Navy's Mental Health Support for Ship Crew Members on Extended Deployments	2
Audit of THAAD Interceptor Purchases using Defense Industrial Base Funding	1
Audit of DoW Assessment of Damage to U.S. Installations in the U.S. Central Command Area of Responsibility Related to Operation Epic Fury	2

State OIG

TITLE	SOA
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
Audit of the Department of State's Compliance with Government-To-Government Assistance Pre-Certification Requirements	3

USAID OIG

TITLE	SOA
Audit of U.S. Readiness for Emerging Global Food Crises	3

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

APPENDIXES

APPENDIX A
Classified Appendix

A classified appendix to this report provides the oversight plan for a classified overseas contingency operation. The appendix will be delivered to relevant agencies and congressional committees.

APPENDIX B
Methodology for Preparing the Lead IG Comprehensive Oversight Plan

This plan covers the period from October 1, 2026, through September 30, 2027. The three 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 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 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 Lead IG for OIR, OES, OSG, OSS, OEF, and the classified OCO 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 C
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 review and investigation, as appropriate.

In addition, each of the Lead 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 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 criminal investigative components of the Lead IG agencies rely on special agents stationed in Germany, Romania, Italy, Israel, South Africa, Thailand, Ukraine, El Salvador, and the United States to conduct investigations related to overseas contingency operations. They collaborate using investigative working groups. These collaboration forums enable the agents and their counterparts at other agencies—the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, the Air Force Office of Special Investigations, and the Federal Bureau of Investigation—to identify, coordinate, and deconflict fraud and corruption investigations; share best practices and investigative techniques; and discuss proactive measures to detect and deter abuses related to U.S. Government contracts, grants, cooperative agreements, and other U.S. Government assistance awards.

DCIS is collaborating with the DHS OIG Office of Investigations on allegations of misconduct related to OSG and OSS programs and operations.

USAID OIG leads the Complex Emergencies Working Group, composed of U.S., bilateral, and multilateral oversight and law enforcement professionals. The group serves to exchange investigative information and identify fraud trends affecting the delivery of humanitarian assistance in non-permissive environments.

State OIG special agents work to ensure suspected fraud and corruption related to Afghan Special Immigrant Visa applications is fully investigated and prosecuted, where applicable.

APPENDIX D
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.

DOW FY 2027 BUDGET REQUEST

The DoW's FY 2027 budget request totaled $1.5 trillion, a 42 percent increase over FY 2026 funding levels.

The FY 2027 budget request did not include funds for OSG, OSS, or OEF. The DoW's OSG mission was on a reimbursable basis with DHS in FY 2026. As of July 8, 2026, the OUSW(C) reported that the DoW had not received a Request for Assistance from the DHS to continue the OSG mission in FY 2027.[1] However, the Lead IG is reviewing the funding for OSG to determine whether the mission continues to meet the statutory thresholds required for dedicated Lead IG oversight. The DoW uses its base budget to fund OSS and OEF activities.[2]

A discussion on OIR and OES funding requests are in Appendix E and F respectively.

STATE FY 2027 BUDGET REQUEST

State's FY 2027 budget request totaled $33.6 billion.[3] State's FY 2027 budget request includes funding that could be used in conjunction with overseas contingency operations. Actual funding for each operation 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.[4]

State did not submit a specific FY 2027 budget request for activities related to OSG, OSS, or OEF.[5]

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.[6]

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.[7]

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.[8]
- **America First Opportunity Fund (A1OF):** A1OF Funding of $5.0 billion is intended for strategic investments to "make America safer, stronger, and more prosperous."[9]
- **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.[10]
- **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.[11]

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.[12]
- **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.[13]
- **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.[14]
- **National Security Engagement Account (NSEA):** NSEA, formerly known as Peacekeeping Operations (PKO), funding of $27 million is intended to support multilateral efforts in conflict resolution.[15]
- **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.[16]

USAID OIG FY 2027 BUDGET REQUEST

USAID and USAID OIG operating expenses and USAID Capital Investment Fund accounts were not included in the Administration's FY 2027 budget request to Congress.[17]

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, the funding is for USAID OIG's "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 off 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.[18]

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.[19]

APPENDIX E
Funding for OIR, Including U.S. Government Activities Related to Iraq and Syria

DOW FY 2027 BUDGET REQUEST FOR OIR

The DoW budget request for FY 2027 includes nearly $4 billion for OIR. The request reflects a $560 million decrease from FY 2026.

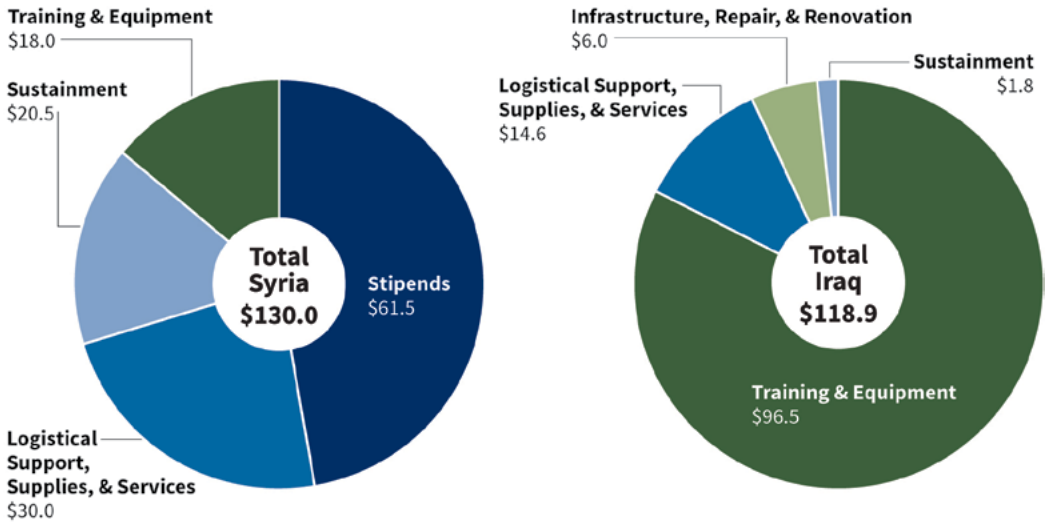
Counter-ISIS Train and Equip Fund-CTEF ($303.10 M)
The OIR budget request includes a Counter-ISIS Train and Equip Fund (CTEF) which supports the sustained defeat of ISIS by providing targeted support to sustain partner force operations and increasing vetted partner force capability.[20] Specifically, CTEF support helps enable our vetted partner forces, including the Iraqi Ministry of Defense, Kurdish Security Forces, the Iraqi Counter Terrorism Service, vetted Syrian groups and individuals, and Lebanese Armed Forces to lead the fight against ISIS and prevent their resurgence.[21]

The FY 2027 CTEF budget request includes a total of $303.1 million, with $118.9 million for Iraq and $130 million for Syria, respectively.[22] Although the OIR mission is focused on the enduring defeat of ISIS in Iraq and designated areas of Syria, this year's CTEF request also includes $36 million for Lebanon, as well as $18.2 million for Jordan to prevent further ISIS expansion and prevent ISIS from using Lebanon and Jordan to resupply, regenerate, and recruit forces for its operations in Syria.[23]

See Figure 2. for the breakdown of the CTEF funding for Iraq and Syria. See Figure 3. for Lebanon and Jordan.

Figure 2.

CTEF Funding by Country for Syria and Iraq ($ in Millions)

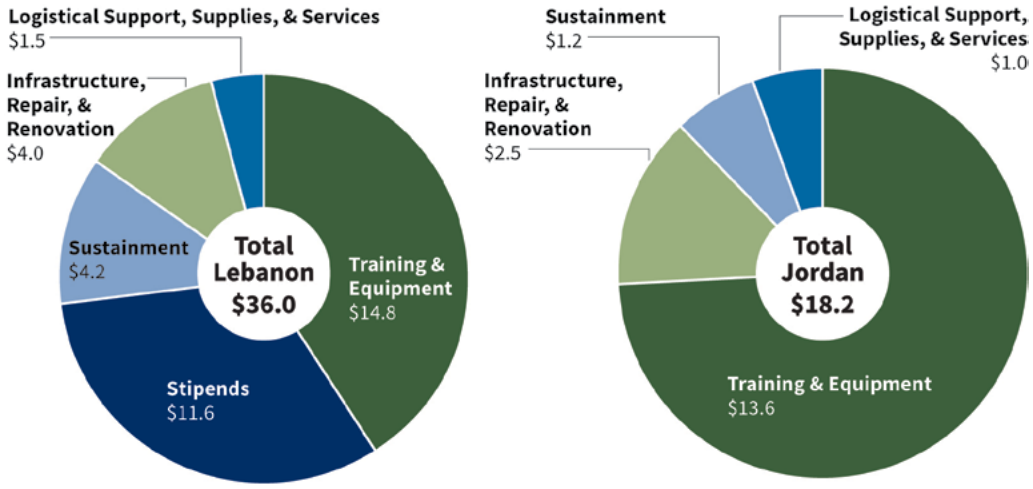


Note: Numbers may not add up due to rounding.

Source: DoW OIG analysis of OUSW(C) response to DoW OIG request for information, 7/30/2026

Figure 3.

CTEF Funding by Country for Lebanon and Jordan ($ in Millions)



Note: Numbers may not add up due to rounding.

Source: DoW OIG analysis of OUSW(C) response to DoW OIG request for information, 7/30/2026

STATE FY 2027 BUDGET REQUEST FOR OIR

State's FY 2027 budget request includes little country-specific information.[24] For details of worldwide spending requests for programs that have historically support activities in Iraq and Syria, see Appendix D. The State FY 2027 budget request specific to Iraq and Syria is described below.

Worldwide Security Protection-Iraq ($557.95 M)
These funds support ongoing Diplomatic Security programming in Iraq.[25]

Diplomatic Programs–Ongoing Operations–Overseas Programs–Near Eastern Affairs ($20.0 M)
These funds are intended for the phased resumption of a State presence in Syria, to advance U.S. strategic interests, and enable regional security.[26]

APPENDIX F
Funding for OES, Including U.S. Government Activities Related to Afghanistan

DOW FY 2027 BUDGET REQUEST FOR OES

The DoW budget request for FY 2027 includes $163.1 million for OES, which is intended for counterterrorism operations in Afghanistan. A breakdown of the DoW request for OES can be seen in Table 2.[27]

STATE FY 2027 BUDGET REQUEST FOR OES

State's FY 2027 budget request includes little country-specific information.[28] For details of worldwide spending requests for programs that have historically supported activities in Afghanistan, see Appendix D. State's funding specific to Afghanistan will be determined in the year of execution.

Table 2.

FY 2027 Budget Request for OES, in $ Thousands

Component	Request
Navy	$134,065
Marines	$574
Air Force	$20,449
Special Operations Command	$5,871
Defense-Wide	$2,166
TOTAL	**$163,125**

Sources: OUSW(C), response to DoW OIG request for information, 26.3 OES 011, 9/15/2025.

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5. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
6. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
7. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
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10. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
11. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
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13. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
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15. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
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18. State-USAID Memorandum of Agreement, 5/1/2025.
19. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
20. OUSW(C), website, "Department of the Army: Fiscal Year (FY) 2026 Budget Estimates," 6/2025.
21. OUSW(C), website, "Justification for Fiscal Year 2026: Counter- Islamic State of Iraq and Syria Train and Equip Fund," 6/2025.
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24. State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2027," 4/3/2026.
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ACRONYMS

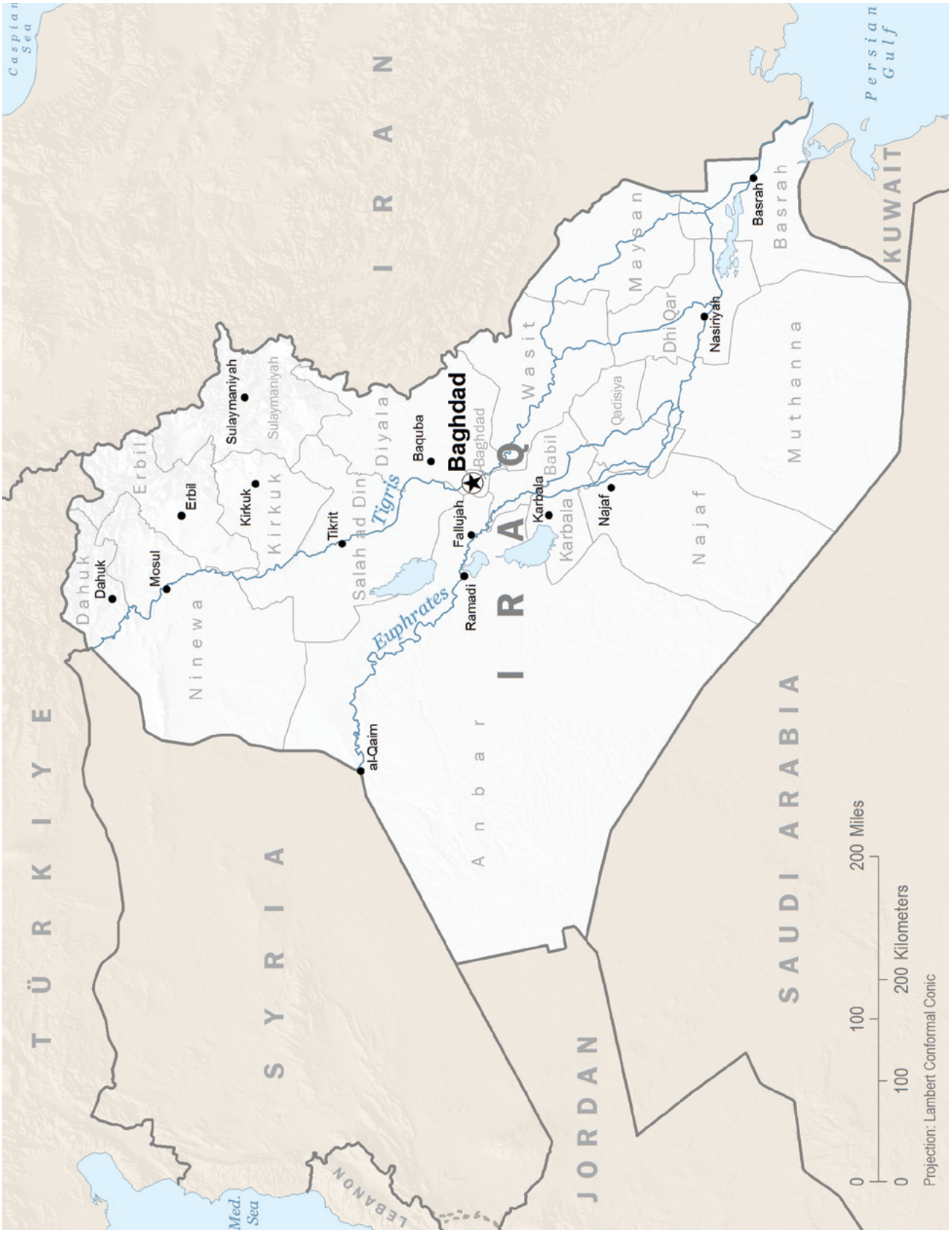
Acronym	
A1OF	America First Opportunity Fund
AAU	Afghanistan Affairs Unit
AF	Afghanistan
AOR	Area of Responsibility
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CJTF-OIR	Combined Joint Task Force–Operation Inherent Resolve
COP-OCO	Comprehensive Oversight Plan for Overseas Contingency Operations
CTEF	Counter-Islamic State of Iraq and Syria Train and Equip Fund
DAP	Direct Access Program
DAS	Deputy Assistant Secretary
DCIS	Defense Criminal Investigative Service
DHS	Department of Homeland Security
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoW	Department of War
DTO	Designated Terrorist Organization
DVIDS	Defense Visual Information Distribution Service
ERMA	U.S. Emergency Refugee and Migration Assistance
FMF	Foreign Military Financing
FY	Fiscal Year
GAO	Government Accountability Office
GHP	Global Health Programs
HSI	Homeland Security Investigations
ICE	U.S. Immigration and Customs Enforcement
IG	Inspector General
IHA	International Humanitarian Assistance
IMET	International Military Education and Training
INCLE	International Narcotics Control and Law Enforcement
ISR	Intelligence, Surveillance, and Reconnaissance
ISIS	Islamic State of Iraq and Syria
ISIS-K	Islamic State of Iraq and Syria–Khorasan
JOMIS	Joint Operational Medicine Information System
JSOP	Joint Strategic Oversight Plan
JSOP-OAR	Joint Strategic Oversight Plan—Operation Atlantic Resolve
JSOP-OEF	Joint Strategic Oversight Plan—Operation Epic Fury
JSOP-OES	Joint Strategic Oversight Plan—Operation Enduring Sentinel
JSOP-OIR	Joint Strategic Oversight Plan—Operation Inherent Resolve
JSOP-OSG	Joint Strategic Oversight Plan—Operation Southern Guard
JSOP-OSS	Joint Strategic Oversight Plan—Operation Southern Spear
JTF	Joint Task Force
JTF-SG	Joint Task Force–Southern Guard
MOA	Memorandum of Agreement
NADR	Nonproliferation, Anti-Terrorism, Demining, and Related Programs
NCTC	National Counterterrorism Center
NDAA	National Defense Authorization Act
NSEA	National Security Engagement Account
NSGB	Naval Station Guantánamo Bay
OAR	Operation Atlantic Resolve
OCO	Overseas Contingency Operation
OEF	Operation Epic Fury
OES	Operation Enduring Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
OSG	Operation Southern Guard
OSS	Operation Southern Spear
OSW(PA)	Office of the Secretary of War (Public Affairs)
OUSW(C)	Office of the Under Secretary of War (Comptroller)
P-2	Priority-2
PED	Processing, Exploitation, and Dissemination
PKO	Peacekeeping Operations
SIGAR	Special Inspector General for Afghanistan Reconstruction
SOA	Strategic Oversight Area
STATE	Department of State
U.S.	United States
U.S.C.	United States Code
USAID	U.S. Agency for International Development
USCENTCOM	U.S. Central Command
USCIS	U.S. Citizenship and Immigration Services
USSOUTHCOM	U.S. Southern Command

Map of U.S. Central Command Area of Responsibility



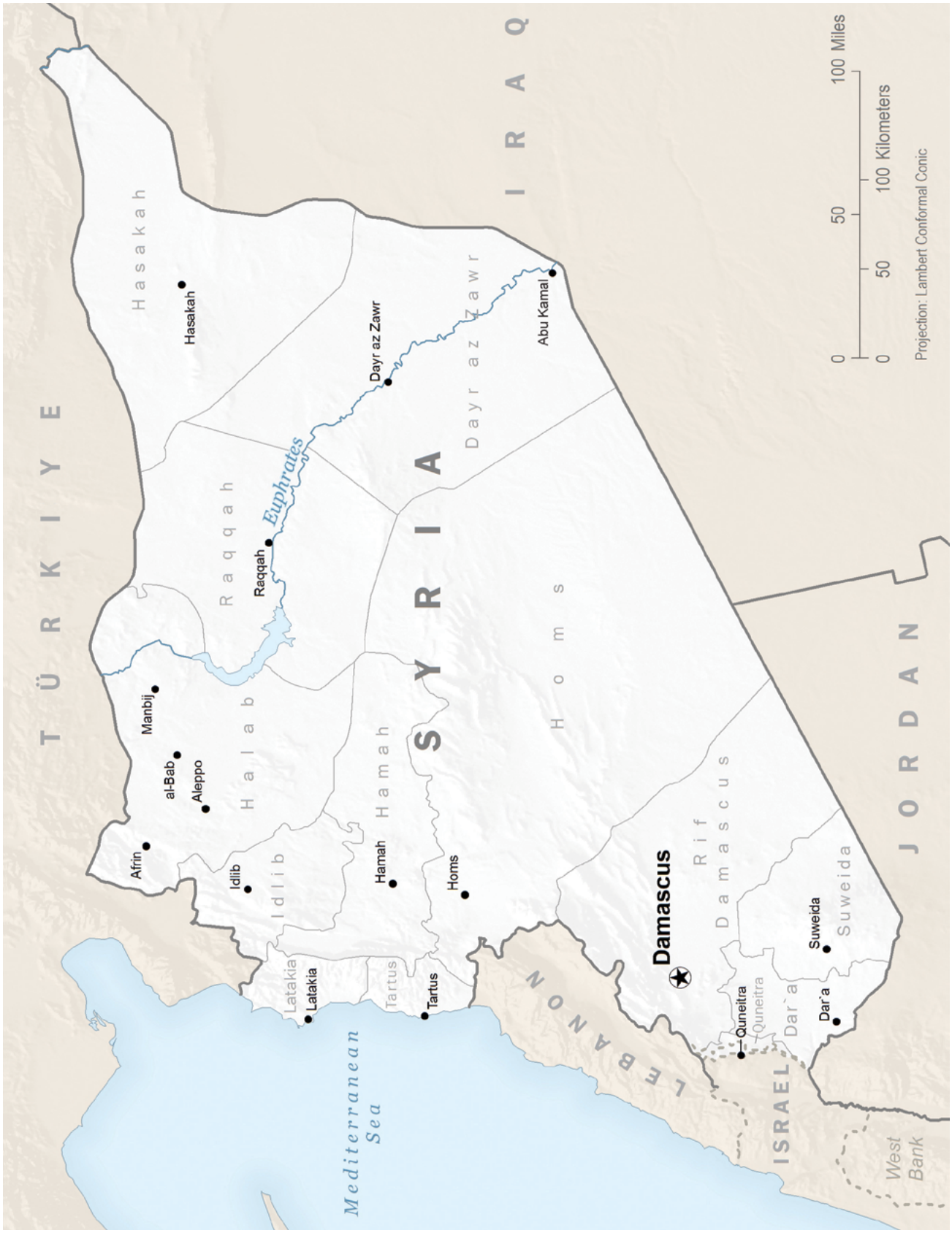
Source: National Geospatial-Intelligence Agency.

Map of Iraq



Source: National Geospatial-Intelligence Agency.

Map of Syria



Source: National Geospatial-Intelligence Agency.

Map of Afghanistan



Source: National Geospatial-Intelligence Agency.

Aerial Image of Guantánamo Bay, Cuba



Source: National Geospatial-Intelligence Agency.

Map of U.S. Southern Command Area of Responsibility



Source: National Geospatial-Intelligence Agency.

Map of Iran



Source: National Geospatial-Intelligence Agency.

Map of Strait of Hormuz



Source: National Geospatial-Intelligence Agency.

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https://www.oig.doc.gov/Pages/Contact-Us.aspx

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https://www.oig.doc.gov/Pages/Contact-Us.aspx

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https://oig.treasury.gov/report-fraud-waste-and-abuse

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

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

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https://www.gao.gov/about/what-gao-does/fraud

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http://www.afaa.af.mil

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http://www.army.mil/aaa

Naval Audit Service
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https://www.secnav.navy.mil/navaudsvc