Since February 2022, Congress has appropriated more than $30 billion for Department of Defense (DoD) assistance to Ukraine. Recognizing the potential for fraud, waste, and abuse, the DoD Office of Inspector General (OIG) continues to prioritize targeted oversight of the DoD’s expenditures and provision of military equipment in response to Ukraine.

On September 19, 2022, the DoD OIG issued its second management advisory on the DoD’s use of funds appropriated for Ukraine assistance, focusing on the DoD’s use of $20.1 billion provided in the Additional Ukraine Supplemental Appropriations Act, 2022, enacted in May 2022. This management advisory determined that the DoD continued to implement and improve procedures for reporting on the execution funds appropriated to the DoD for assistance to Ukraine. However, the DoD OIG identified areas of concern that, if not adequately addressed, could cause the DoD to inaccurately report the execution status of Ukraine supplemental funds. These areas of concern are the DoD’s processes for reporting the movement of funds to the Foreign Military Sales Trust Fund, the DoD’s use of journal vouchers limiting reporting, and the DoD’s inconsistent recording of allotments received.

### Ongoing Projects

- Evaluation of Intelligence Sharing in Support of Ukraine
- Evaluation of the DoD’s Replenishment of Weapons Stockpiles Provided to Ukraine
- Evaluation of Army Prepositioned Equipment Issued in Response to Ukraine and the NATO Defense Forces
- Audit of the Army’s Administration and Oversight of the Logistics Civil Augmentation Program V Contract in the U.S. European Command Area of Responsibility
The management advisory also provides an update on the status of the DoD’s execution of $6.5 billion provided in the Ukraine Supplemental Appropriations Act, 2022, enacted in March 2022.

In addition, on October 7, 2022, the DoD OIG issued a classified evaluation report on the DoD’s accountability of equipment provided to Ukraine. This evaluation determined the extent to which the DoD developed plans to provide and account for security assistance and intelligence support authorized by the FY 2022 National Defense Authorization Act to the government of Ukraine.

The DoD OIG also continued work on six oversight projects, including a newly announced evaluation that will determine the extent to which the DoD implemented security controls for defense items transferred to Ukraine within the U.S. European Command area of responsibility. In September, Deputy Inspector General for Evaluations Michael Roark led a team of evaluators to Germany to continue the DoD OIG’s evaluation of Army prepositioned equipment in response to Ukraine and in support of NATO defense forces. This evaluation will determine the extent to which the 21st Theater Sustainment Command in U.S. Army Europe and Africa is maintaining and accounting for Army Prepositioned Stock–2 (APS-2) equipment in storage areas, and planning for the repair, replenishment, and replacement of APS-2 equipment issued in support of Ukraine and NATO forces.

The DoD OIG’s ongoing efforts to plan and execute timely and relevant oversight of the DoD’s support to Ukraine will expand to cover an additional $7.8 billion Congress appropriated for Ukraine military assistance in the continuing resolution passed on September 30, 2022. The bill included $2 million for the DoD OIG to conduct oversight of the DoD’s execution of these funds, and a requirement for the DoD OIG to provide a briefing to the congressional defense committees regarding this oversight within 90 days.

This will not be the first briefing the DoD OIG has provided to Congress on its oversight related to Ukraine. DoD OIG leadership and staff have met with senior congressional staff on multiple occasions to provide an overview of DoD OIG oversight, answer questions regarding completed and ongoing projects, and, most recently, to share insights gained from trips overseas to get a “boots on the ground” understanding of the challenges the DoD faces in providing support to Ukraine.

**Coordination with Partner Oversight Agencies**

The DoD OIG chairs a joint working group with representatives from partner oversight organizations to advance comprehensive, strategic oversight of U.S. Government support to Ukraine. On September 12, the DoD OIG finalized the charter for the Ukraine Oversight Interagency Working Group, which

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**Ongoing Projects (cont’d)**

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

- **Evaluation of Security Controls for Defense Items Transferred to Ukraine Within the U.S. European Command Area of Responsibility**
Coordination with Partner Oversight Agencies (cont’d)

comprises representatives from the DoD OIG, Intelligence Community IG, DoD audit agencies, Government Accountability Office, and the OIGs of the Departments of State (State), U.S. Agency of International Development (USAID), Treasury, Homeland Security, Health and Human Services, and Justice. The working group coordinates oversight of the U.S. Government’s Ukraine efforts and proactively identifies and addresses potential duplication and gaps in oversight coverage. It will also help facilitate communication and coordination to create a cohesive strategic outreach framework that promotes information sharing and accountability, and representatives will share and coordinate real-time information on matters pertaining to Ukraine-related oversight.

Meanwhile, the DoD OIG’s Defense Criminal Investigative Service (DCIS) continues coordinating with partner agencies to protect the significant DoD assistance, equipment, technologies, and associated contracting flowing into Eastern Europe and Ukraine from exploitation by criminal actors and strategic competitors. Principal Deputy Director of DCIS James Ives recently led a team of DCIS investigators to Poland as part of the DoD OIG’s proactive efforts to assess potential fraud vulnerability related to Ukraine assistance. Poland currently serves as a hub for the transfer of foreign military equipment and supplies to the Ukrainian government. DCIS personnel met with law enforcement and oversight partners in the region to discuss investigative priorities, such as the current operational environment and the potential for criminal exploitation in activities related to Ukraine assistance. Before visiting Poland, DCIS personnel met with U.S. military and NATO officials in Germany and Luxembourg to discuss similar matters.

Learn more about the three OIGs’ oversight work and activities related to Ukraine at the links below.

DoD OIG:  https://www.dodig.mil/Ukraine/
USAID OIG:  https://oig.usaid.gov/our-work/ukraine-oversight