

**SPECIAL INSPECTOR GENERAL JOINT STRATEGIC OVERSIGHT PLAN**



# **OPERATION ATLANTIC RESOLVE**

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

# **UKRAINE**

**FY 2026**



**On the cover:** A U.S. Army Anduril Ghost X medium-range reconnaissance unmanned aerial vehicle prepares to take off at the Hohenfels Training Area, Hohenfels, Germany, January 14, 2025. (U.S. Army photo).



We are pleased to submit our annual joint strategic oversight plan describing 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 oversight responsibilities of the Department of Defense (DoD), 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.

Significant changes and realignments within the U.S. Government in 2025 necessitate a flexible approach to oversight planning to ensure that we address the most high-risk areas. We continuously monitor changing conditions and periodically review our planned and ongoing oversight projects. This enables us to adjust our coordinated oversight to ensure that it is always relevant and timely.

This FY 2026 Joint Strategic Oversight Plan is effective as of October 1, 2025. Further details about completed, ongoing, and planned work by the DoD, State, and USAID OIGs and partner agencies related to U.S. Government assistance to Ukraine can be found at [UkraineOversight.gov](https://UkraineOversight.gov).

A handwritten signature in black ink, appearing to read "Steven A. Stebbins".

**Steven A. Stebbins**  
Special Inspector General  
for OAR  
Acting Inspector General  
U.S. Department of Defense

A handwritten signature in black ink, appearing to read "Arne B. Baker".

**Arne B. Baker**  
Associate Inspector General  
for OAR  
Acting Inspector General  
U.S. Department of State

A handwritten signature in black ink, appearing to read "Toayoa Aldridge".

**Toayoa Aldridge**  
Acting Deputy Inspector General  
Performing the Duties of  
the Inspector General  
U.S. Agency for International  
Development









U.S. Army Vehicles offloaded from a cargo vessel at the port of Kavala, Greece, in support of the DEFENDER 25, the largest annual U.S. Army security cooperation and exercise in Europe. (U.S. Army photo)

## CONTENTS

- 3 Introduction
- 6 FY 2026 Joint Strategic Oversight Plan for OAR, Including U.S. Government Activities Related to Ukraine
- 10 Strategic Oversight Areas
- 15 FY 2025 Completed Oversight Reports
- 22 FY 2026 Planned and Ongoing Oversight Projects
- 30 Appendix A: About the Special IG for OAR
- 31 Appendix B: Methodology for Preparing the Special IG Joint Strategic Oversight Plan
- 32 Appendix C: Criminal Investigations and Hotline
- 34 Appendix D: FY 2026 Funding
- 41 Acronyms
- 42 Map of U.S. European Command Area of Responsibility
- 43 Map of Ukraine
- 44 Map of NATO Members
- 45 Endnotes









**A U.S. Army Anduril Ghost X medium-range reconnaissance unmanned aerial vehicle prepares to take off at the Hohenfels Training Area, Hohenfels, Germany. (U.S. Army 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.<sup>1</sup> Section 419 of the IG Act requires the Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to designate 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 exceeds 60 days as an overseas contingency operation, or receipt of a notification thereof.<sup>2</sup>

In August 2023, the Secretary of Defense designated OAR as an overseas contingency operation following the activation of reserve forces.<sup>3</sup> Thereafter, the CIGIE Chair appointed the DoD IG as the Lead IG for OAR.<sup>4</sup> 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 2024 redesignated the Lead IG as the Special IG for OAR with additional responsibilities and reporting requirements regarding Ukraine oversight. This redesignation does not limit the Offices of Inspector General (OIG) for the DoD, State, and USAID from exercising their responsibilities under the Lead IG framework, and any official reference to the Lead IG for OAR is considered a reference to the Special IG for OAR.<sup>5</sup>

Section 419 of the IG Act requires the Lead IG to develop and implement, in coordination with the State and USAID OIGs, a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation. The DoD OIG, State OIG, and USAID OIG (known collectively as the Lead IG agencies) ensure through either joint or individual audits, inspections, and investigations independent and effective oversight of all programs and operations of the U.S. Government in support of the contingency operation.<sup>6</sup>

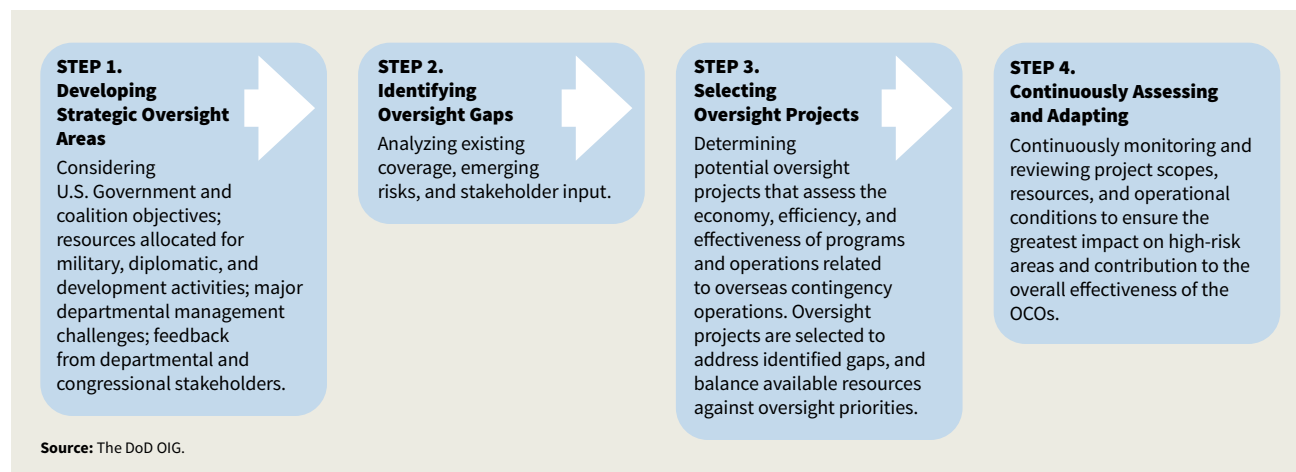
## JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT

Overseeing complex and resource-intensive overseas contingency operations requires a coordinated, government-wide approach. The Special IG and Lead IG agencies developed this Joint Strategic Oversight Plan for OAR in coordination with other U.S. Government oversight organizations, including the Government Accountability Office; the OIGs of the Departments of Commerce, Justice, the Treasury; and the oversight agencies of the Military Services.

This collaboration, facilitated through the Special IG-led joint planning group and other interagency working groups, ensures a comprehensive and synchronized approach to identify



Figure 1.

**Joint Approach to Planning and Conducting Oversight**

and address key oversight areas. These groups serve as primary venues to coordinate audits, evaluations, and investigations of U.S. Government-funded activities supporting overseas contingency operations. For information on Lead IG efforts related to criminal investigations and agency hotlines, see Appendix C.

The joint approach to planning and conducting oversight requires the Special IG and Lead IG agencies to follow certain key steps. Each step includes specific activities, as shown in Figure 1.

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

- **Informing** Congress and the public about ongoing contingency operations, challenges, and policy changes.
- **Advising** U.S. Government agencies on the effectiveness of their respective military, governance, stabilization, and humanitarian assistance missions.
- **Promoting** integrity, efficiency, and accountability by deterring fraud, waste, and abuse, and identifying potential savings.
- **Assessing** the effects and sustainability of U.S. Government programs.
- **Evaluating** the safety and security of U.S. personnel and facilities.

The Special IG and Lead IG agencies have established field offices and personnel in Europe and elsewhere, including at the U.S. Embassy in Kyiv, that have initiated audits, evaluations, and investigations of activities related to OAR and U.S. Government support to Ukraine. This footprint in Europe enhances the OIGs' understanding of U.S. Government programs and activities in Europe, including relevant past oversight work on assistance to Ukraine, and helps maintain connections with program personnel.

**As part of the Lead IG's efforts to oversee these operations and their associated funding, the Lead IG agencies report on the congressional budget requests for the DoD, State, and other partner agencies with a substantial role in the contingency operation.**

## FUNDING

The Special IG and Lead IG agencies are responsible for overseeing all aspects of a contingency operation. This includes all U.S. Government programs and operations supporting the operation, regardless of the funding source.<sup>7</sup> As part of the Lead IG's efforts to oversee these operations and their associated funding, the Lead IG agencies report on the congressional budget requests for the DoD, State, and other partner agencies with a substantial role in the contingency operation. The Special IG's quarterly reports on OAR cover current fiscal year funding execution in greater detail, whereas the annual Joint Strategic Oversight Plan provides an overview of existing appropriations and current fiscal year budget requests.<sup>8</sup> For details on these budget requests, see Appendix D.

## STRATEGIC OVERSIGHT AREAS

The Joint Strategic Oversight Plan of the Special IG for OAR describes planned, ongoing, and completed oversight within the following strategic oversight areas:

- Security assistance and coordination
- Diplomacy, development assistance, and humanitarian assistance
- Management and operations

This oversight plan includes additional information for each strategic oversight area specific to OAR and U.S. Government activities related to support for Ukraine and a list of all related oversight projects.

Additionally, the Reports Consolidation Act of 2000 requires each IG to prepare an annual statement that summarizes what the IG considers to be the most critical management and performance challenges facing the agency and to assess the agency's progress in addressing those challenges.<sup>9</sup> Each OIG considers its agency's top management and performance challenges when determining which audits, evaluations, and inspections to conduct. Each OIG aligns its planned and ongoing oversight with the most recent management and performance challenges of its respective agency.

## OVERSIGHT PLAN ORGANIZATION

This Joint Strategic Oversight Plan includes four sections.

- FY 2026 Joint Strategic Oversight Plan for OAR, including U.S. Government activities related to Ukraine.
- Strategic oversight areas.
- Planned, ongoing, and completed oversight projects.
- Appendixes.



## FY 2026 JOINT STRATEGIC OVERSIGHT PLAN FOR OAR, INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

In July, Russia used over 5,100 glide bombs against Ukraine, more than 3,800 “Shaheds,” and nearly 260 missiles of various types—128 of them ballistic. (President of Ukraine Flickr photo)

The U.S. Government activities described in this oversight plan are tied to the Operation Atlantic Resolve (OAR) strategic objectives and U.S. mission goals in Ukraine. OAR is a DoD operation in the U.S. European Command (USEUCOM) area of responsibility to demonstrate ongoing commitment to NATO allies and partners through a persistent military presence along NATO’s eastern flank. The operation demonstrates U.S. commitment to the security and stability of Europe through the continuous deployment of combat-credible forces.<sup>10</sup> This FY 2026 Joint Strategic Oversight Plan describes the Special IG and partner agencies’ oversight planning activities for OAR, including the U.S. Government’s activities in response to Russia’s full-scale invasion of Ukraine in February 2022. The oversight is organized within three strategic oversight areas: security assistance and coordination; diplomacy, development assistance, and humanitarian assistance; and management and operations. Specific oversight projects related to those activities are highlighted throughout this plan.



## SECURITY ASSISTANCE AND COORDINATION

Since Russia's February 2022 invasion of Ukraine, the DoD has obligated more than \$63.6 billion in security assistance for Ukraine, including support for air defense, long-range fires, ground maneuver, aircraft and unmanned aerial systems, anti-armor and small arms, and other capabilities.<sup>11</sup> This support is coordinated by NATO Security Assistance and Training-Ukraine (NSATU) and led by a U.S. three-star general.<sup>12</sup> NSATU is responsible for coordinating international training, logistics support, sustainment, maintenance, and force development for Ukraine. NSATU is staffed by approximately 700 personnel from NATO and allied nations and partners.<sup>13</sup>

The Security Assistance Group-Ukraine (SAG-U) in Wiesbaden, Germany oversees U.S. assistance to the Ukrainian Armed Forces (UAF).<sup>14</sup> SAG-U maintains a consistent presence of a few dozen personnel in Ukraine who support various warfighting functions and partner engagements.<sup>15</sup>

The United States and its allies have provided training and advice to the UAF since before Russia's full-scale invasion in February 2022. Most training efforts focus on the employment of Western security assistance, basic infantry skills, unit-level development, and combined arms operations.<sup>16</sup> The UAF continues to seek Western equipment to replace losses and improve capabilities and survivability. Ukrainian officials also note the importance of continued ammunition supplies, especially as fighting remains dominated by artillery, and increasingly by unmanned aerial vehicles. Additionally, the UAF has identified needs in logistics, breaching equipment (such as mine clearing equipment), electronic warfare, counter-unmanned aerial systems technology, intelligence, and secure communications.<sup>17</sup>

The NATO-Ukraine working dinner in the foreign ministers' session at the 2025 NATO Summit in the Hague on June 24, 2025. (NATO photo)



## DIPLOMACY, DEVELOPMENT ASSISTANCE, AND HUMANITARIAN ASSISTANCE

The U.S. Government, in concert with international partners, has delivered significant amounts of development assistance to Ukraine and the larger OAR region since February 2022.<sup>18</sup> As of July 2025, U.S. development funding to Ukraine totaled \$36.2 billion, according to State estimates.<sup>19</sup> The majority of development assistance—\$30.2 billion—has been provided to the Ukrainian government in the form of direct budget support, administered through the World Bank, to support the continued provision of government services to citizens of Ukraine.<sup>20</sup> The remaining funding—\$6 billion—supported programs to promote Ukraine’s economic resilience, energy security, governance, cybersecurity, anti-corruption efforts, health sector, and agricultural production. It also supported civil society and media through the European Democratic Resilience Initiative.<sup>21</sup>

The U.S. Government continues to support Ukraine and other countries affected by Russia’s ongoing invasion of Ukraine.<sup>22</sup> State reported that, although many programs—including third-party monitoring programs—were terminated, foreign assistance programming for Ukraine and other countries affected by Russia’s invasion continued after initially receiving stop-work orders and following a foreign assistance review.<sup>23</sup> This included humanitarian assistance awards to the UN High Commissioner for Refugees, the UN Children’s Fund, and the International Organization for Migration for the Ukraine regional response.<sup>24</sup> However,

**Ukrainians liberated as part of the Ukraine-Russia prisoner exchange on May 23, 2025. Furthermore, Russia and Ukraine agreed to transfer 1,000 prisoners and 6,000 fallen in the largest prisoner exchange of the war. (President of Ukraine Flickr photo)**





**Since 2022, the United States has provided approximately \$3.8 billion for humanitarian assistance to address critical needs, including safe drinking water, shelter, winterization and heating, livelihoods assistance, sanitation, hygiene supplies, emergency health supplies, and protection services, as well as emergency food assistance.**

two of the three multi-layered activities directly related to oversight of some \$50 billion in Extraordinary Revenue Acceleration loans and direct budget support to Ukraine were terminated by State. The United States and Ukraine also signed the Ukraine Reconstruction Investment Fund agreement for the reconstruction and long-term economic success of Ukraine on April 30, 2025. The agreement establishes a collaborative partnership between the two countries, which will fund economic development projects with proceeds from natural resource development projects in Ukraine.<sup>25</sup>

The U.S. Government is working with more than 50 countries worldwide, including partners in Europe, to reduce the human suffering in Ukraine and the region caused by Russia's aggression.<sup>26</sup> The United Nations estimates that in Ukraine, approximately 12.7 million people require humanitarian assistance, 3.7 million are displaced within its borders, and 6.9 million have fled to other countries.<sup>27</sup> Since 2022, the United States has provided approximately \$3.8 billion for humanitarian assistance to address critical needs, including safe drinking water, shelter, winterization and heating, livelihoods assistance, sanitation, hygiene supplies, emergency health supplies, and protection services, as well as emergency food assistance.<sup>28</sup> More than \$695 million of those funds have been used to support refugees from Ukraine in the region.<sup>29</sup>

Additionally, the DoD coordinates with State and the Department of Energy to protect the critical national infrastructure of Ukraine. Critical national infrastructure includes energy- and transportation-related infrastructure that enables governance and the deployment of military capabilities which are essential to Ukrainian resilience, according to DoD.<sup>30</sup> The Ukraine Task Force, which includes staff from across the Department of Energy—including the National Nuclear Security Administration and the National Laboratories—works to enable U.S. national security objectives in Ukraine. Specifically, the task force focuses on nuclear and radiological risk reduction; emergency preparedness and response; and critical energy infrastructure resilience.<sup>31</sup>

## MANAGEMENT AND OPERATIONS

The U.S. Government conducts administrative, logistical, and management efforts that support military, diplomatic, and humanitarian operations and programs in support of OAR. For example, U.S. military personnel, diplomats, and aid workers who live and work on installations in the OAR area of responsibility require facilities, logistics, and other sustainment support. The U.S. Government usually contracts with the private sector for these requirements, and the oversight agencies have found that these contracts are vulnerable to fraud, waste, and abuse.<sup>32</sup> Effective management and oversight of grants and contracts is integral to ensuring that the activities of the U.S. Government need and deliver on expectations.

Lastly, 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 critical challenge. Although the DoD 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 that has implications in regions affected by conflict and instability.<sup>33</sup> Maintaining proper oversight of diplomatic facilities is essential to ensuring the safety of U.S. personnel stationed abroad.<sup>34</sup>



## STRATEGIC OVERSIGHT AREAS

This oversight plan organizes OAR-related projects into three strategic oversight areas (SOA).

- Security assistance and coordination.
- Diplomacy, development assistance, and humanitarian assistance.
- Management and operations.

Each of the following SOA discussions provide total projects and highlight selected examples of planned and ongoing projects for FY 2026. For a complete list of ongoing, planned, and completed projects, see the project tables at the end of this plan.

### SOA 1. SECURITY ASSISTANCE AND COORDINATION

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

The following activities fall under SOA 1.

- Accountability and security controls of defense articles, including routine and enhanced end-use monitoring.
- Replenishment, repair, and replacement of defense articles.
- Maintenance and sustainment of defense articles.
- Logistics and transportation support for security assistance.
- Training, advising, and assisting security forces.
- Supporting electronic warfare operations, including information operations.
- Providing actionable intelligence and securing sensitive mission data.
- Providing secure cyber and communication capabilities.
- Promoting rule of law, border security, and security sector integrity and accountability programs and activities.
- Removing explosive remnants of war.
- Preventing and protecting from chemical, biological, radiological, and nuclear risks.
- Strengthening and leveraging alliances and partnerships in responding to the evolving security environment.
- Other security assistance and coordination efforts for countering Russia's aggression.

## SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has 13 planned and ongoing projects related to security assistance and coordination under SOA 1 for FY 2026. (See Figure 2.)

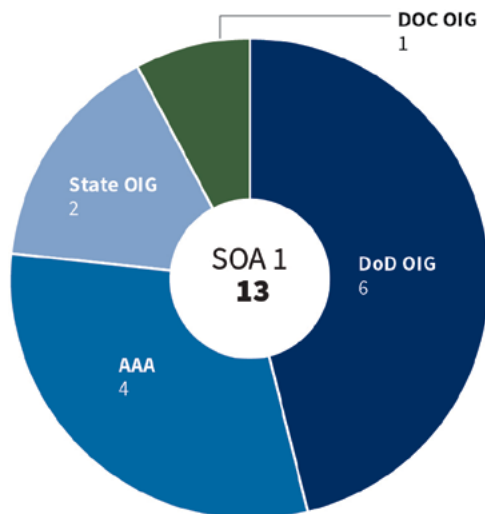
The **DoD OIG** continues to work on projects related to maintenance and accountability of U.S. defense articles provided to Ukraine. For example, the DoD OIG is conducting an audit focusing on assessing the effectiveness of the Army's management of repairs of Bradley Fighting Vehicles.<sup>35</sup>

**State OIG** is conducting a review of the Bureau of International Narcotics and Law Enforcement Affairs' (INL) property accountability in Ukraine. The objective of the audit is to determine whether INL followed applicable Federal, State, and INL property management processes for commodities donated to government of Ukraine entities and authorized exceptions to INL property management and donation processes.<sup>36</sup>

According to the Department of Commerce, the Bureau of Industry and Security has taken action to impose export controls on Russia by building on existing restrictions since Russia's occupation of Crimea in 2014. The Department of Commerce has applied these restrictions to Belarus in response to its assistance in Russia's invasion. Specifically, the Bureau imposed controls on a range of items subject to the export regulations that did not previously require export licenses when destined for Russia. The Bureau also imposed similarly stringent controls on items destined for Belarus.<sup>37</sup> In relation to these activities, the **Department of Commerce OIG** is conducting an audit to assess the actions taken by the Bureau of Industry and Security to detect and prosecute violations of export controls by Russia and Belarus.<sup>38</sup>

Figure 2.

### Planned and Ongoing Projects Related to SOA 1, FY 2026



Source: The DoD OIG.

The DoD faces diminishing prepositioned stocks which threatens national security through delayed response times and reduced initial operating effectiveness in critical regions. These logistical deficiencies represent both operational vulnerabilities and wasteful resource utilization that compromise strategic readiness. Without comprehensive improvement to prepositioned stocks management, the DoD risks compromised rapid response capabilities essential for national security operations. **Army Audit Agency** is conducting an audit of Army prepositioned stock (APS) equipment in the USEUCOM area of responsibility to determine if APS-2 equipment was returned to the storage locations in accordance with Army maintenance standards.<sup>39</sup>

## SOA 2. DIPLOMACY, GOVERNANCE, STABILIZATION, AND HUMANITARIAN ASSISTANCE

This SOA focuses on diplomacy, development assistance, and humanitarian assistance, which represents a major share of the U.S. Government’s support to Ukraine in response to Russia’s invasion and has significant potential implications for the survival of Ukraine’s government and people.

The following activities fall under SOA 2.

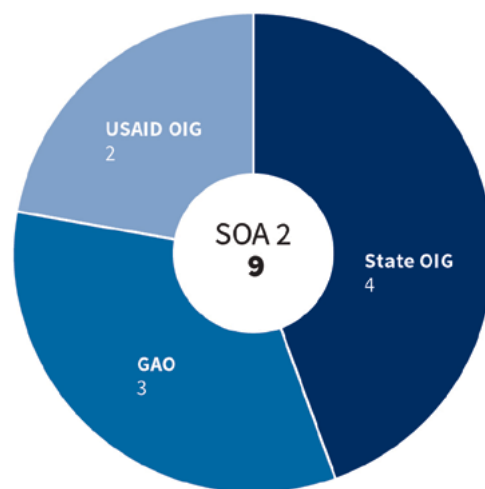
- Providing budget and technical assistance to support the Ukrainian government’s ability to provide effective governance and key citizen services.
- Providing emergency relief, humanitarian assistance, and protection to displaced persons, refugees, and others affected by crisis.
- Supporting sustainable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

### SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has 9 planned and ongoing projects related to diplomacy, development assistance, and humanitarian assistance under SOA 2 for FY 2026. (See Figure 3.)

The U.S. Government aims to hold Russia accountable for war crimes and to build Ukraine’s capacity to document, investigate, and prosecute war crimes. In line with this focus, **State OIG** is conducting an audit of the War Crimes Accountability Capacity Building project in Ukraine. This project supports the war crimes units within the Ukrainian Office of the Prosecutor General and other partner organizations by training investigators, lawyers and judges, documenters, and other experts in the investigation and prosecution of international crimes, and the application of international humanitarian law and international criminal law.<sup>40</sup>

Figure 3.  
Planned and Ongoing Projects Related to SOA 2, FY 2026



Source: The DoD OIG.



Russia's full-scale invasion of Ukraine also highlighted the strategic importance of the Black Sea region and the need for energy security and diversification. The U.S. Government aids Europe's transition away from Russia's fossil fuels in the region through State programming and activities and work with allies and national and international public-private partnerships. **State OIG** is conducting an audit to determine whether State's efforts to coordinate and advance energy security and diversification initiatives in the Black Sea region align with relevant strategies and are achieving desired results.<sup>41</sup>

In December 2024, USAID allocated \$535 million to guarantee the U.S. Government's \$20 billion Extraordinary Revenue Acceleration Loan to Ukraine. The loan, along with contributions from other countries, is part of a \$50 billion loan commitment that will be funded by proceeds from seized Russian assets. The funding is intended to support the provision of critical services, assistance, and operations to the Ukrainian people. Continuing its oversight of direct budget support to the government of Ukraine, **USAID OIG** is planning an engagement to review the management and oversight of the loan and assess the extent to which U.S. funds are being used for eligible expenditures.

The **GAO** is conducting a review of how the Department of Health and Human Services' allocated refugee assistance funds from Ukraine supplemental appropriations and the extent to which HHS provided oversight of and technical assistance to states and other grantees that served Ukrainian beneficiaries.

### SOA 3. MANAGEMENT AND OPERATIONS

OAR and support to Ukraine cannot be successful without proper management and operational support, force protection, financial management, and field operations.

The following activities fall under SOA 3.

- Managing field operations, including embassies and consulates.
- Ensuring the security of U.S. personnel, property, and information systems.
- Providing for the occupational health and safety of personnel.
- Managing finances.
- Administering U.S. Government programs.
- Managing U.S. Government grants and contracts.
- Status and execution of U.S. Government assistance and funding.
- Validating requests for assistance.
- Workforce planning and filling critical needs.
- Monitoring vulnerabilities and emergency planning.
- Collecting, validating, and integrating lessons learned.

## SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has 29 planned and ongoing projects related to management and operations under SOA 3 for FY 2026. (See Figure 4.)

The **DoD OIG** is conducting an evaluation to determine whether the DoD is effectively developing infrastructure, communications, and intelligence, surveillance, and reconnaissance capabilities to deter threats in the European Arctic.<sup>42</sup> The Arctic is a strategically important region for the United States and plays a significant role in Russia's security and economic calculations. In addition to nuclear, conventional, and special operations threats, Russia seeks to carry out lower level destabilizing activities in the Arctic against the United States and its Allies, including through Global Positioning System jamming and military flights that are conducted in an unprofessional manner inconsistent with international law and custom.<sup>43</sup>

Past State OIG audits of emergency planning have found significant deficiencies with posts' developing, testing, resourcing, and implementing emergency action plans. **State OIG** is conducting an audit to determine whether U.S. embassies in selected Eastern European countries are prepared to respond and recover from emergencies.<sup>44</sup>

**USAID OIG** is planning a project to examine USAID's efforts to close out terminated awards in accordance with Federal regulations and USAID policies and procedures, including reviewing final billing from contractors to reduce the risk that the government is overcharged and preparing reports for the Contractor Performance Assessment Reporting System. This engagement may include selected terminated awards in Ukraine.

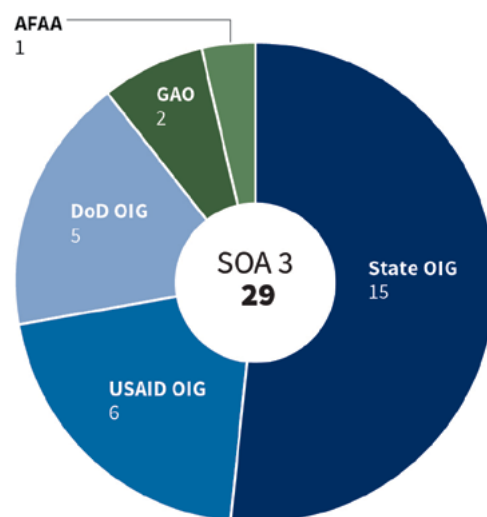
**USAID OIG** is planning a project to assess USAID's plans and actions to dispose of selected U.S. Government-owned assets. This engagement may include selected terminated awards in Ukraine and U.S. Government-owned assets managed by the former USAID Mission in Ukraine, which could include fixed assets such as vehicles, generators, and IT equipment.

**Air Force Audit Agency** is conducting an attestation engagement to apply the agreed-upon procedures related to the execution of funds to assist Ukraine.

The crisis in Ukraine has increased many of the risks associated with human trafficking: pre-existing trafficking networks, massive population displacement, and large numbers of women and children travelling on their own.<sup>45</sup> The **GAO** is currently assessing the implementation of State and USAID programs and projects to counter human trafficking in Ukraine and comparing them with similar efforts in other countries experiencing armed conflict.

Figure 4.

### Planned and Ongoing Projects Related to SOA 3, FY 2026



Source: The DoD OIG.

# FY 2025 COMPLETED OVERSIGHT REPORTS\*

## DoD OIG

**Total Reports: 24**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0028</b>	DODIG-2025-103	3	UA	May 28, 2025

### **Audit of U.S. European Command Force Protection Measures at Installations in Poland that Support Operation Atlantic Resolve**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0029</b>	DODIG-2025-064	1	Other	Feb 11, 2025

### **Evaluation of the U.S. Special Operations Command Europe's Military Information Support Operations**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0036</b>	DODIG-2025-051	3	UA	Dec 10, 2024

### **Evaluation of the Accountability Controls for Seaports of Debarkation in the U.S. European Command Area of Responsibility**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0038</b>	DODIG-2025-115	3	UA	Jun 24, 2025

### **Unclassified Summary of Report No. DODIG-2025-115, "Audit of the DoD's Prioritization of Military Construction Projects for the European Deterrence Initiative"**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0044</b>	DODIG-2025-081	1	Multiple	Mar 31, 2025

### **Audit of Storage of U.S. Army Prepositioned Stocks in Belgium and the Netherlands**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0054</b>	DODIG-2025-113	3	UA	Jun 12, 2025

### **Evaluation of the Movement of Ukraine- and Israel-Bound Equipment Through Aerial Ports of Embarkation in the Continental United States**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0007</b>	DODIG-2025-007	3	UA	Oct 18, 2024

### **Audit of the DoD's Execution of Funds to Assist Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0029</b>	DODIG-2025-149	3	UA	Aug 22, 2025

### **Evaluation of the DoD's Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0088</b>	DODIG-2025-002	1	UA	Oct 8, 2024

### **Audit of DoD Maintenance of Military Equipment Provided in Support of Ukraine**

\* Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.



## FY 2025 COMPLETED OVERSIGHT REPORTS\* PROJECTS\*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0106</b>	DODIG-2025-059	3	UA	Jan 17, 2025

### Audit of the Army's Management of Undefined Contract Actions Awarded to Provide Ukraine Assistance

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0122</b>	DODIG-2025-168	1	UA	Sep 26, 2025

### The DoD and Department of State OIG Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0170</b>	DODIG-2025-068	1	UA	Feb 10, 2025

### Evaluation of the DoD's Efforts to Protect U.S. Personnel and Operations Supporting the Ukrainian Conflict

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0171</b>	DODIG-2025-019	1	UA	Nov 12, 2024

### Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0172</b>	DODIG-2025-004	1	UA	Oct 11, 2024

### Audit of Accountability Controls for Defense Items Transferred to Ukraine Through Slovakia

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0173</b>	DODIG-2025-050	1	UA	Dec 9, 2024

### Follow-up Evaluation of Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0179</b>	DODIG-2025-037	3	UA	Nov 15, 2024

### Evaluation of the Accountability of Presidential Drawdown Authority Defense Item Deliveries to Ukraine

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0181</b>	DODIG-2025-006	1	UA	Oct 11, 2024

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

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0182</b>	DODIG-2025-047	1	UA	Dec 2, 2024

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

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0187</b>	DoDIG-2025-101	3	UA	May 19, 2025

### Evaluation of DoD Efforts to Collect, and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict

\* Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0206</b>	DODIG-2025-075	1	UA	Mar 10, 2025

**Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0212</b>	DODIG-2025-137	3	UA	Aug 13, 2025

**Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0224</b>	DODIG-2025-152	1	UA	Sep 2, 2025

**Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0233</b>	DODIG-2025-135	1	UA	Aug 7, 2025

**Evaluation of the Demilitarization of Damaged and Destroyed Defense Articles Requiring Enhanced End Use Monitoring in Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0251</b>	DODIG-2025-162	1	UA	Sep 18, 2025

**Audit of the Air Force's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative**

**GAO**

**Total Reports: 10**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0035</b>	GAO-25-106999C	1	UA	Aug 25, 2025

**European Logistics: DOD is Pursuing Logistics Efforts with NATO but Actions Needed to Address Significant Gaps**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0045</b>	GAO-25-107475	3	Multiple	May 15, 2025

**Presidential Drawdown Authority: Guidance Should Reflect Expanded Use**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0115</b>	GAO-25-106773SU	1	UA	Nov 7, 2024

**Ukraine: DoD Can Take Additional Steps to Improve Its Security Assistance Training (Restricted)**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0162</b>	GAO-25-107190C	1	UA	Mar 19, 2025

**Ukraine: Readiness Implications of U.S. Military Assistance**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0163</b>	GAO-25-107079	3	UA	Sep 8, 2025

**Russia Sanctions and Export Controls: U.S. Agencies Should Establish Targets to Better Assess Effectiveness**

## FY 2026 COMPLETED OVERSIGHT REPORTS\*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0164</b>	GAO-25-107015SU	1	UA	Apr 16, 2025

**Ukraine: DOE Could Better Assess Fraud Risks and Formalize Its Transition Plans for Nuclear Security and Safety Efforts (Restricted)**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0201</b>	GAO-25-107535	2	Multiple	Jul 29, 2025

**Ukraine Assistance: U.S. Coordinated on a Broad Range of Aid to Displaced Persons and Refugees Amidst Various Challenges**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0237</b>	GAO-25-107923	1	UA	Jan 28, 2025

**Ukraine: DoD Can Take Additional Steps to Improve Its Security Assistance Training**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0255</b>	GAO-25-108444	1	UA	Jun 12, 2025

**Ukraine: DOE Could Better Assess Fraud Risks and Formalize Its Transition Plans for Nuclear Security and Safety Efforts**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0262</b>	GAO-25-107491	3	UA	Jun 17, 2025

**Army Modernization: Air and Missile Defense Efforts Would Benefit from Applying Leading Practices**

### State OIG

**Total Reports: 11**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0022</b>	ISP-S-25-02	3	RU, UA	Jan 13, 2025

**Classified Inspection of Embassy Moscow, Russia**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0050</b>	ISP-I-25-11	3	Multiple, UA	May 14, 2025

**Inspection of the Bureau of Economic and Business Affairs**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0051</b>	ISP-I-25-20	3	LV, UA	Sep 11, 2025

**Inspection of Embassy Riga, Latvia**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OAR 0052</b>	ISP-S-25-20	3	LV, UA	Jul 22, 2025

**Classified Inspection of Embassy Riga, Latvia**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OCO 0573</b>	ISP-I-25-09	3	SY, TR, UA	Jun 13, 2025

**Inspection of Embassy Ankara and Constituent Posts, Türkiye**

\* Projects with a reference number starting with “OCO” relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.



REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OCO 0574</b>	ISP-S-25-09	3	SY, TR, UA	Jul 21, 2025

**Classified Inspection of Embassy Ankara and Constituent Posts, Türkiye**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OCO 0577</b>	AUD-GEER-25-01	3	AF, UA	Oct 16, 2024

**Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan and Kyiv, Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0017</b>	AUD-GEER-25-18	2	Multiple, UA	Jun 9, 2025

**Audit of the Department of State's Monitoring of Anti-Corruption Programs and Activities in Central and Eastern Europe**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0149</b>	AUD-GEER-25-30	1	UA	Sep 26, 2025

**The DoD and Department of State OIG Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0156</b>	AUD-GEER-25-09	2	GE, MD, UA	Dec 23, 2024

**Democracy and Human Rights Programs in Europe and Eurasia**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0200</b>	AUD-GEER-25-10	3	UA	Jan 29, 2025

**Audit of U.S. Embassy Kyiv, Ukraine, Records Retention for Electronic Messaging****USAID OIG****Total Reports: 25**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0065</b>	8-121-25-002-P	2	UA	Mar 28, 2025

**Ukraine Response: Action Needed to Enhance Oversight of Energy Procurements**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0068</b>	8-121-25-002-U	2	UA	Jan 15, 2025

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

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0069</b>	8-121-25-001-U	2	UA	Jan 15, 2025

**Ukraine Response: Audit of USAID's Office of Transition Initiatives' Engagement of Local Partners in Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0072</b>	E-000-25-001-M	2	UA	Feb 13, 2025

**Ukraine Response: USAID Can Strengthen Efforts to Ensure Compliance and Improve Monitoring to Protect Against Sexual Exploitation and Abuse for Humanitarian Assistance Inspection**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0075</b>	9-000-25-001-P	2	Multiple	Sep 11, 2025

**Global Food Security: USAID Prioritized Funding and Adapted Programs to Address the Impacts of Russia's Full-Scale Invasion of Ukraine**

## FY 2026 COMPLETED OVERSIGHT REPORTS PROJECTS\*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0079</b>	8-121-25-003-P	2	UA	Jun 27, 2025

**PEPFAR in Ukraine: USAID/Ukraine Achieved Mixed Results When Implementing Programs Due to Wartime Challenges and Did Not Conduct Independent Performance Monitoring**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0135</b>	3-000-25-012-U	2	UA	Mar 19, 2025

**Ukraine: Audit of Costs Incurred by DAI Global, LLC from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0219</b>	E-121-25-003-M	2	UA	Aug 11, 2025

**Ukraine Response: USAID Did Not Fully Mitigate the Risk of Misuse of the Starlink Satellite Terminals It Delivered to Ukraine**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0234</b>	8-121-25-003-R	2	UA	Oct 30, 2024

**Audit of the Schedule of Expenditures of Ednannia (Joining Forces)–Initiative Center to Support Social Action, Ukraine Civil Society Sectoral Support Activity Program, Cooperative Agreement 72012119CA00003, January 1 to December 31, 2023**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0235</b>	8-121-25-004-R	2	UA	Oct 30, 2024

**Audit of the Schedule of Expenditures of Ukrainian Helsinki Human Rights Union Under Multiple Awards in Ukraine, January 1 to December 31, 2023**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0238</b>	3-000-25-003-U	3	UA	Feb 21, 2025

**Ukraine: Audit of Costs Incurred by Chemonics International, Inc. from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0240</b>	3-000-25-001-U	2	UA	Feb 18, 2025

**Ukraine: Audit of Costs Incurred by Tetra Tech ES, Inc., from July 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0241</b>	3-000-25-002-U	2	UA	Feb 21, 2025

**Ukraine: Audit of Costs Incurred by Global Communities from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0242</b>	3-000-25-003-U	2	UA	Feb 21, 2025

**Ukraine: Audit of Costs Incurred by Chemonics International, Inc. from January 1, 2018, to December 31, 2022**

\* Projects with a reference number starting with “OCO” relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0243</b>	3-000-25-004-U	2	UA	Feb 21, 2025

**Ukraine: Audit of Costs Incurred by Ukraine Helsinki Human Rights Union from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0244</b>	3-000-25-005-U	2	UA	Feb 21, 2025

**Ukraine: Audit of Costs Incurred by PACT Inc. from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0245</b>	3-000-25-006-U	2	UA	Feb 21, 2025

**Ukraine: Audit of Costs Incurred by 100% Life, from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0246</b>	3-000-25-007-U	2	UA	Feb 24, 2025

**Ukraine: Audit of Costs Incurred by Management Systems International, Inc. from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0247</b>	3-000-25-008-U	2	UA	Feb 27, 2025

**Ukraine: Audit of Costs Incurred by Internews Ukraine from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0248</b>	3-000-25-009-U	2	UA	Feb 28, 2025

**Ukraine: Audit of Costs Incurred by Internews Network Ukraine from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0249</b>	3-000-25-010-U	2	UA	Mar 6, 2025

**Ukraine: Audit of Costs Incurred by Consortium for Elections and Political Process Strengthening from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0250</b>	3-000-25-011-U	2	UA	Mar 6, 2025

**Ukraine: Audit of Costs Incurred by Ednannia (Joining Forces), from January 1, 2018, to December 31, 2022**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0254</b>	8-121-25-014-R	2	UA	May 18, 2025

**Audit of the Schedule of Expenditures of All-Ukrainian Network of People Living with HIV/AIDs-100 Percent Life, Under Multiple Awards in Ukraine, January 1 to December 31, 2023**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0258</b>	8-121-25-018-R	2	UA	Jun 25, 2025

**Audit of Internews Ukraine Under Multiple Awards, January 1 to December 31, 2023**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>UKR 0261</b>	8-121-25-023-R	2	UA	Aug 6, 2025

**Audit of All-Ukrainian Civil Organization Civil Network - OPORA, Under Multiple Awards in Ukraine, January 1 to December 31, 2023**



## FY 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS\*

### AAA

Total Projects: 4

REF NO.	PROJECT NO.	SOA
<b>OAR 0060</b>	A-2025-FIZ-037	1

#### Audit of Use of Army Prepositioned Stocks-2 Equipment

To determine if Army Prepositioned Stocks-2 equipment was returned at the Army maintenance standard. Project scope impacts Operation Atlantic Resolve.

REF NO.	PROJECT NO.	SOA
<b>OAR 0062</b>	A-2025-FIZ-061	1

#### Audit of Storing Ammunition in Europe

To determine if Army units in Europe stored ammunition in accordance with policy.

REF NO.	PROJECT NO.	SOA
<b>OAR 0067</b>	A-2025-FIZ-069	1

#### Audit of Flying Hour Program in Europe

To determine if Army units in Europe executed planned rotary-wing flying hour requirements and properly used flying hour program funds.

REF NO.	PROJECT NO.	SOA
<b>UKR 0230</b>	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.

### AFAA

Total Projects: 1

REF NO.	PROJECT NO.	SOA
<b>UKR 0263</b>	PRJ0025385	3

#### Attestation Engagement Announcement, Agreed-Upon Procedures, Execution of Funds to Assist Ukraine, Substantive Procedures

To apply the agreed-upon procedures related to the execution of funds to assist Ukraine.

### DOC OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
<b>OAR 0026</b>	2023-470	1

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

To assess the actions taken by the Bureau of Industry and Security to detect and prosecute violations of Russia and Belarus export controls.

\* Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.

## DoD OIG

Total Projects: 11

REF NO.	PROJECT NO.	SOA
<b>OAR 0058</b>	D2025-D000CU-0013.000	1

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

To assess the effectiveness of defensive cyber operations in the U.S. European Command.

REF NO.	PROJECT NO.	SOA
<b>OAR 0063</b>	D2025-D000AH-0030.000	1

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

To assess the effectiveness of the Army's management of repairs to ensure that Bradley Fighting Vehicles transferred to U.S. Army Europe and Africa units meet mission requirements.

REF NO.	PROJECT NO.	SOA
<b>OAR 0064</b>	D2025-DEV0PD-0088.000	3

**Evaluation of the DoD's Development of Arctic Infrastructure, Communications Capabilities, and Intelligence, Surveillance, and Reconnaissance in Europe**

To determine whether the DoD Components are effectively developing infrastructure, communications capabilities, and Intelligence, Surveillance, and Reconnaissance (ISR) capabilities to deter threats in the European Arctic in accordance with the DoD 2024 Arctic Strategy.

REF NO.	PROJECT NO.	SOA
<b>OAR 0066</b>	D2025-D000RL-0125.000	1

**Audit of the Management of Marine Corps Prepositioning Program-Norway Equipment**

To assess whether the Marine Corps effectively managed the maintenance of the Marine Corps Prepositioning Program-Norway (MCPN) inventory and conducted proper oversight of logistical support provided through a bilateral agreement with the Government of Norway.

REF NO.	PROJECT NO.	SOA
<b>OAR 0068</b>	D2025-D000RH-0131.000	3

**Audit of the DoD's Purchase of Medical Materiel for Medical Treatment Facilities in the U.S. European Command**

To determine whether the DoD 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
<b>OAR 0076</b>	Planned	1

**Evaluation of the Capabilities of U.S. Army Garrison Black Sea in Romania to Meet U.S. European Command Requirements**

To determine the extent to which the planned and completed improvement projects at the Mihail Kogalniceanu (MK) Air Base, Romania, have increased the capabilities and operational capacity of the MK Air Base to meet the ongoing requirements of the U.S. European Command's operational plans.

## FY 2026 COMPLETED AND OVERSIGHT REPORTS IT PROJECTS\*

REF NO.	PROJECT NO.	SOA
<b>OAR 0077</b>	Planned	1

### Evaluation of the DoD's Implementation of Combined Joint All-Domain Command and Control

To assess the effectiveness of the DoD's Combined Joint All-Domain Command and Control (CJADC2) capability to provide information and decision advantage to warfighters.

REF NO.	PROJECT NO.	SOA
<b>UKR 0078</b>	Planned	3

### Audit of the DoD's Capacity and Capability to Maintain Military Equipment in Powidz, Poland

To determine the extent of the DoD'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
<b>UKR 0184</b>	D2023-D000RH-0082.001	3

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

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

REF NO.	PROJECT NO.	SOA
<b>UKR 0211</b>	D2024-D000AX-0151.000	1

### Audit of the DoD's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative

To assess the effectiveness of the DoD's processes for ensuring the quality and timeliness of supplies and equipment provided to the Ukrainian Armed Forces funded through the Ukraine Security Assistance Initiative.

REF NO.	PROJECT NO.	SOA
<b>UKR 0264</b>	Planned	3

### Follow-up Evaluation of Open Ukraine-related DoD OIG Recommendations for U.S. Army Europe-Africa and Subordinate Commands

To assess the extent to which the U.S. Army Europe – Africa and its subordinate commands have taken action to implement 17 open Ukraine-related recommendations from 4 evaluations before and after recent operational and command and control changes.

GAO

Total Projects: 5

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

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

To evaluate the transparency and accountability of the direct budget support USAID has provided to the Government of Ukraine through the World Bank's Public Expenditures for Administrative Capacity Endurance (PEACE) project, and other related matters.

\* Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.



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

#### **U.S. Government Ukraine Recovery Planning**

To assess State and USAID planning for recovery, the extent to which ongoing efforts align with U.S. priorities, and the coordination of these efforts with other donor nations and the Ukrainian government.

REF NO.	PROJECT NO.	SOA
<b>UKR 0189</b>	107406	3

#### **Combatting Human Trafficking during Armed Conflicts, Including Ukraine**

To assess the implementation of State and USAID programs and projects to counter human trafficking in Ukraine and compare them with similar efforts in other countries experiencing armed conflict.

REF NO.	PROJECT NO.	SOA
<b>UKR 0227</b>	107815	2

#### **HHS Refugee Assistance for Ukrainians**

To review HHS' use and oversight of Ukraine refugee assistance funding and any factors that have affected Ukrainians' temporary resettlement in the United States.

REF NO.	PROJECT NO.	SOA
<b>UKR 0232</b>	107860	3

#### **Ukraine Aid Outcome Monitoring**

To examine State's Monitoring, Evaluation and Audit Services for Ukraine Reporting (MEASURE) contract, and the extent to which State is addressing any challenges to the contractor's ability to monitor, evaluate, and report on outcomes of U.S. foreign assistance to Ukraine.

### **State OIG**

**Total Projects: 21**

REF NO.	PROJECT NO.	SOA
<b>OAR 0053</b>	24ISP041	1

#### **Review of Leahy Vetting Processes in Select Countries with Leahy Ineligible Unit Agreements**

To determine whether State: 1) has developed policies and procedures for instances where recipient units cannot be identified prior to the transfer of assistance, and 2) is implementing Leahy law requirements in accordance with policies and procedures in select countries.

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

#### **Evaluation of the President's Emergency Plan for AIDS Relief (PEPFAR) Program's Transition to the Department of State**

To assess the transition of the PEPFAR program to the Department of State, and specifically State's structural capacity to implement, monitor, and evaluate PEPFAR programs in support of PEPFAR goals.

REF NO.	PROJECT NO.	SOA
<b>OAR 0080</b>	Planned	3

#### **Inspection of Embassy Bratislava, Slovakia**

To evaluate the programs and operations of the U.S. Embassy in Bratislava, Slovakia.

## FY 2026 COMPLETED AND OVERSIGHT REPORTS IT PROJECTS\*

REF NO.	PROJECT NO.	SOA
<b>OAR 0081</b>	Planned	3

### **Classified Inspection of Embassy Bratislava, Slovakia**

To evaluate the programs and operations of the U.S. Embassy in Bratislava, Slovakia.

REF NO.	PROJECT NO.	SOA
<b>OAR 0082</b>	Planned	3

### **Inspection of Embassy Zagreb, Croatia**

To evaluate the programs and operations of the U.S. Embassy in Zagreb, Croatia.

REF NO.	PROJECT NO.	SOA
<b>OAR 0083</b>	Planned	3

### **Classified Inspection of Embassy Zagreb, Croatia**

To evaluate the programs and operations of the U.S. Embassy in Zagreb, Croatia.

REF NO.	PROJECT NO.	SOA
<b>OAR 0084</b>	Planned	3

### **Inspection of Embassy The Hague and Constituent Post, Netherlands**

To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, Netherlands.

REF NO.	PROJECT NO.	SOA
<b>OAR 0085</b>	Planned	3

### **Classified Inspection of Embassy The Hague and Constituent Post, Netherlands**

To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, Netherlands.

REF NO.	PROJECT NO.	SOA
<b>OCO 0586</b>	25AUD049	3

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

To identify State resources for administering foreign assistance awards on behalf of USAID.

REF NO.	PROJECT NO.	SOA
<b>OCO 0587</b>	8U1U0425	3

### **Evaluation of the Department of State's Administration of Its Continuing Foreign Assistance Programs**

To describe State's administration of foreign assistance programs and the awards approved to continue following reviews required by Executive Orders.

REF NO.	PROJECT NO.	SOA
<b>OCO 0588</b>	Planned	2

### **Audit of the Department of State's Efforts to Combat Infectious Diseases in Selected Countries Through the Global Fund**

To determine whether U.S. contributions to the Global Fund are contributing to selected countries' capacity to combat HIV, TB, and malaria as intended.

\* Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.

REF NO.	PROJECT NO.	SOA
<b>OCO 0589</b>	Planned	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
<b>OCO 0590</b>	Planned	3

#### **Evaluation of the Department's Data Reliability of Foreign Assistance Awards**

To determine whether integrated USAID foreign assistance financial and award data is reliable and sufficient for State bureaus to make informed decisions; and State foreign assistance financial and award data is reliable and sufficient for State bureaus to make informed decisions; and identified differences between USAID and State foreign assistance financial and award data has effectuated opportunities for State to enhance its oversight of foreign assistance awards.

REF NO.	PROJECT NO.	SOA
<b>OCO 0591</b>	Planned	3

#### **Evaluation of Department of State Regional Bureaus' Administration of Foreign Assistance Programs**

To evaluate how the Department of State's regional bureaus are structuring their infrastructure for delivering foreign assistance.

REF NO.	PROJECT NO.	SOA
<b>UKR 0155</b>	25AUD010.00	3

#### **Audit of Emergency Preparedness in Selected Eastern European Countries**

To determine whether U.S. embassies in selected Eastern European countries are prepared to respond and recover from emergencies.

REF NO.	PROJECT NO.	SOA
<b>UKR 0214</b>	25AUD023	2

#### **Audit of War Crimes Accountability Capacity Building in Ukraine**

To determine whether the Global Criminal Justice Grant for War Crimes Accountability Capacity-Building in Ukraine is achieving intended results.

REF NO.	PROJECT NO.	SOA
<b>UKR 0215</b>	25AUD025	2

#### **Audit of Department of State Energy Security and Diversification Initiatives in the Black Sea Region**

To determine whether State efforts to coordinate and advance energy security and diversification initiatives have achieved desired results.

REF NO.	PROJECT NO.	SOA
<b>UKR 0218</b>	25ISP009	1

#### **Review of the Bureau of International Narcotics and Law Enforcement Affairs' Property Accountability in Ukraine**

To determine whether the Bureau of International Narcotics and Law Enforcement Affairs (INL): 1) followed applicable Federal, State, and INL property management processes for commodities donated to government of Ukraine entities, and 2) authorized exceptions to INL property management and donation processes.



## FY 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS\*

REF NO.	PROJECT NO.	SOA
<b>UKR 0256</b>	25AUD010.01	3

### Audit of Emergency Preparedness in Selected Eastern European Countries

To determine whether U.S. embassies in selected Eastern European countries are prepared to respond and recover from emergencies. (classified report)

REF NO.	PROJECT NO.	SOA
<b>UKR 0257</b>	25AUD010.02	3

### Audit of Emergency Preparedness in Selected Eastern European Countries

To determine whether U.S. embassies in selected Eastern European countries are prepared to respond and recover from emergencies. (management assistance report)

REF NO.	PROJECT NO.	SOA
<b>UKR 0265</b>	Planned	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.

## USAID OIG

**Total Projects: 8**

REF NO.	PROJECT NO.	SOA
<b>OAR 0040</b>	991U0124	2

### Audit of USAID's Direct Budget Support to the Public Expenditures for Administrative Capacity Endurance Fund

To determine how USAID oversees its contributions to the Public Expenditures for Administrative Capacity Endurance Fund and assess the extent to which USAID's contributions to the Public Expenditures for Administrative Capacity Endurance fund supported eligible internally displaced persons.

REF NO.	PROJECT NO.	SOA
<b>OCO 0576</b>	Planned	3

### Review of USAID's Disposition of U.S. Government-Owned Property, Plant, Vehicles, and Equipment

To assess USAID's plans and actions to dispose of selected U.S. Government-owned assets. Project scope impacts Operation Atlantic Resolve.

REF NO.	PROJECT NO.	SOA
<b>OCO 0578</b>	Planned	3

### Review of the Realignment and Re-organization of U.S. Foreign Assistance

To examine the actions USAID took to transfer its foreign assistance programs and operations to State, consistent with Executive Order 14169 and subsequent directives from the Acting USAID Administrator, and identify lessons learned to strengthen and ensure the continuity of foreign assistance programs and operations. Project scope impacts Operation Atlantic Resolve.

\* Projects with a reference number starting with "OCO" relate to multiple overseas contingency operations and may appear in multiple oversight plans. As of September 23, 2025.

REF NO.	PROJECT NO.	SOA
<b>OCO 0579</b>	Planned	3

#### Review of Prompt Payment and Anti-Deficiency Act Violations

To assess the extent of prompt payment and potential Anti-Deficiency Act violations and actions USAID has taken to address them and prevent additional violations. Project scope impacts Operation Atlantic Resolve.

REF NO.	PROJECT NO.	SOA
<b>OCO 0580</b>	Planned	3

#### Review of Closeout Procedures for Terminated USAID Awards

To assess USAID's efforts to close out terminated awards in accordance with Federal regulations and USAID policies and procedures. Project scope impacts Operation Atlantic Resolve.

REF NO.	PROJECT NO.	SOA
<b>OCO 0581</b>	Planned	3

#### Review of Stop Work Orders for USAID Awards

To determine how many USAID awards were paused, the amount of funding for the awards, and how many resumed or were terminated. Project scope impacts Operation Atlantic Resolve.

REF NO.	PROJECT NO.	SOA
<b>UKR 0253</b>	8U1U0425	3

#### 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
<b>UKR 0259</b>	Planned	2

#### Review of the Management and Oversight of the Extraordinary Revenue Acceleration Loan to the Government of Ukraine

To assess the management and oversight of the loan and the extent to which the funds are being used for eligible expenditures.



## APPENDIX A

### About the Special IG for OAR

The Inspector General Act of 1978, as amended (IG Act; codified in 5 U.S.C. sections 401-424), established the Lead IG framework for oversight of overseas contingency operations. The Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID).

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

In August 2023, the DoD designated OAR as an overseas contingency operation. Thereafter, the CIGIE Chair designated the DoD IG to be the Lead IG for OAR; after which the Lead IG appointed State IG to be the Associate Lead IG for OAR. In December 2023, Section 1250B of the National Defense Authorization Act of 2024 re-designated Lead IG for OAR the Special Inspector General for OAR. The law specifies that the redesignation does not limit the DoD OIG and its partner agencies from exercising their responsibilities under the Lead IG framework.

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 overseas contingency operations. Specifically, the law requires the development of joint strategic plans for oversight of each overseas contingency operation for which a Lead IG has been designated.





## APPENDIX B

# Methodology for Preparing the Special IG Joint Strategic Oversight Plan

This plan covers the period from October 1, 2025, through September 30, 2026. The Special IG and Lead IG agencies—DoD 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 and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of their audits, inspections, investigations, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected, as discussed below, through open-source research or from other U.S. Government agencies, and the information provided represents the view of the source cited in each instance.

This plan draws on current, publicly available information from reputable sources. The plan may include the following sources.

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

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

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



## APPENDIX C

# Criminal Investigations and Hotline

### CRIMINAL INVESTIGATIONS

The investigative branches of the Special IG and Lead IG agencies—the DoD OIG’s Defense Criminal Investigative Service, State OIG’s Office of Investigations, and USAID OIG’s Office of Investigations—investigate allegations of misconduct 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:

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

OIG law enforcement organizations 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. As of the fourth quarter of FY 2025, DoD OIG has two special agents based at the U.S. Embassy in Kyiv. State OIG has one and USAID has two special agents at the U.S. Embassy in Kyiv. 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. The partner agencies are working collaboratively to develop an investigative coordination and deconfliction framework that will directly address the unique challenges of conducting criminal investigations in the overseas contingency environment.

The Special IG and Lead IG agencies continue to use the framework established by the Memorandums of Understanding with Ukraine and other European counterparts to share information and collaborate on areas of mutual interest. For example, a March 2024 Memorandum of Understanding between USAID and Ukraine’s Ministry of Finance affords USAID OIG prompt access to the Ministry of Finance’s documents, systems, and personnel, and creates an obligation for the Ministry to report allegations of misconduct affecting the U.S. direct budget support to Ukraine. This ongoing cooperation in combating fraud and corruption has been a key component in safeguarding the integrity of oversight of U.S. and European Union support to Ukraine.

The Special IG and Lead IG special agents also engage international counterparts on an ad hoc basis and in multilateral forums such as the European Fraud Working Group and the Complex Emergencies Working Group. The latter is led by USAID OIG 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 the investigators to share best practices and lessons learned from operations that are applicable to investigations in complex emergency environments such as Ukraine.

## HOTLINE

The DoD, 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 complaints and refer them in accordance with their respective agency protocols. Any hotline complaint that merits referral is sent to the organization responsible for investigation or informational purposes.

In addition, the Special IG and Lead IG agencies' 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 in U.S. Government programs.

In 2023, the DoD, State, and USAID OIGs developed joint hotline materials, which have been translated into Ukrainian, to publicize their shared oversight of U.S. assistance to Ukraine and encourage the timely and transparent reporting of corruption and abuse of U.S. assistance to Ukraine.).

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



## APPENDIX D

### FY 2026 Funding

The Special IG's quarterly reports on OAR cover current fiscal year funding execution in greater detail, whereas the annual Joint Strategic Oversight Plan provides an overview of existing appropriations and current fiscal year budget requests. See below for details on these budget requests.

The United States has funded OAR and U.S. Government activities related to Ukraine through agencies' base budget appropriations and Ukraine supplemental appropriations. In May 2025, the President released the FY 2026 proposed budget that includes funding for U.S. military activities in support of OAR. In addition, the budget request includes funds for diplomatic, humanitarian, and development activities worldwide which may impact overseas contingency operations.

#### UKRAINE APPROPRIATIONS AND EXECUTIONS UPDATE

Since Russia's full-scale invasion of Ukraine in February 2022, the United States has appropriated or otherwise made available funds for Ukraine from baseline and supplemental funding.<sup>46</sup> DoD funding supports security assistance, management, and operations. Specifically, DoD funding supports each U.S. Military Service branch through military personnel, maintenance, procurement, research, development, testing, evaluations, and other activities in support of OAR. For an updated summary of funding executions, please visit the DoD OIG's Ukraine Oversight website for the Special IG for OAR, Promoting Whole of Government Oversight of the U.S. Ukraine Response ([www.ukraineoversight.gov](http://www.ukraineoversight.gov)) or see Figure 5 for quick-response code), or refer to the latest Special IG quarterly report.<sup>47</sup>

State funding supports security assistance, such as providing equipment and training to civilian and military partners, border security and conventional weapons destruction; humanitarian, development, and economic assistance; and diplomatic operations. USAID funding also supports 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 signed on May 1, 2025, State is now administering funds appropriated to USAID.<sup>48</sup>

Funding from other U.S. Government departments and agencies include the Departments of Agriculture, Energy, Health and Human Services, Justice, and the Treasury; the Intelligence Community; the National Security Council; the Nuclear Regulatory Commission; and the U.S. Agency for Global Media.<sup>49</sup>

#### FY 2026 BUDGET REQUESTS

In May 2025, the President released the Administration's FY 2026 budget request to Congress that includes \$961.6 billion for the DoD and \$28.5 billion for State.<sup>50</sup> This budget request includes funding for U.S. military, diplomatic, and humanitarian activities in support of OAR and Ukraine, and continues other critical support for NATO allies and partners.<sup>51</sup> Additionally, State requested funding and authorities to complete the integration of USAID programs and management of resources within State.<sup>52</sup>

Figure 5.

Quick-response  
Code to  
[www.ukraineoversight.gov](http://www.ukraineoversight.gov)





Table 1.

**DoD's Budget Request by Operations and Activities in Europe, FY 2026 (in \$ Billions)**

Operation/Activity	Budget Request
European Deterrence Initiative	\$2.4
DoD Support to NATO	\$0.7
NATO Security Investment Program	\$0.5
<b>TOTAL</b>	<b>\$3.6</b>

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

**Source:** OUSD(C), "Defense Budget Overview. Fiscal Year 2026 Budget Request," 7/7/2025; OUSD(C), response to DoD OIG request for information, 25.3 OAR 027, 7/17/2025.

**DOD FY 2026 OAR BUDGET REQUEST**

The DoD's requested budget for operations and activities in support of OAR and Ukraine in Europe—\$3.6 billion in total—is divided into three major categories: the European Deterrence Initiative (EDI), DoD support to NATO, and NATO Security Investment Program (NSIP).<sup>53</sup> (See Table 1.)

**European Deterrence Initiative**

The EDI budget supports the DoD's rotational force deployments, infrastructure investments, and delivery of capabilities in key locations throughout Europe to deter Russian aggression against NATO.<sup>54</sup> The FY 2026 EDI request of \$2.4 billion aims to enhance the U.S. security posture in Europe and readiness to defend against Russian aggression against NATO nations by stocking prepositioned equipment and munitions and by conducting rotational training and exercises. (See Figure 6.) The FY 2026 EDI budget request supports DoD operations throughout USEUCOM along five principal lines of effort.<sup>55</sup>

**European Deterrence Initiative—Explained**

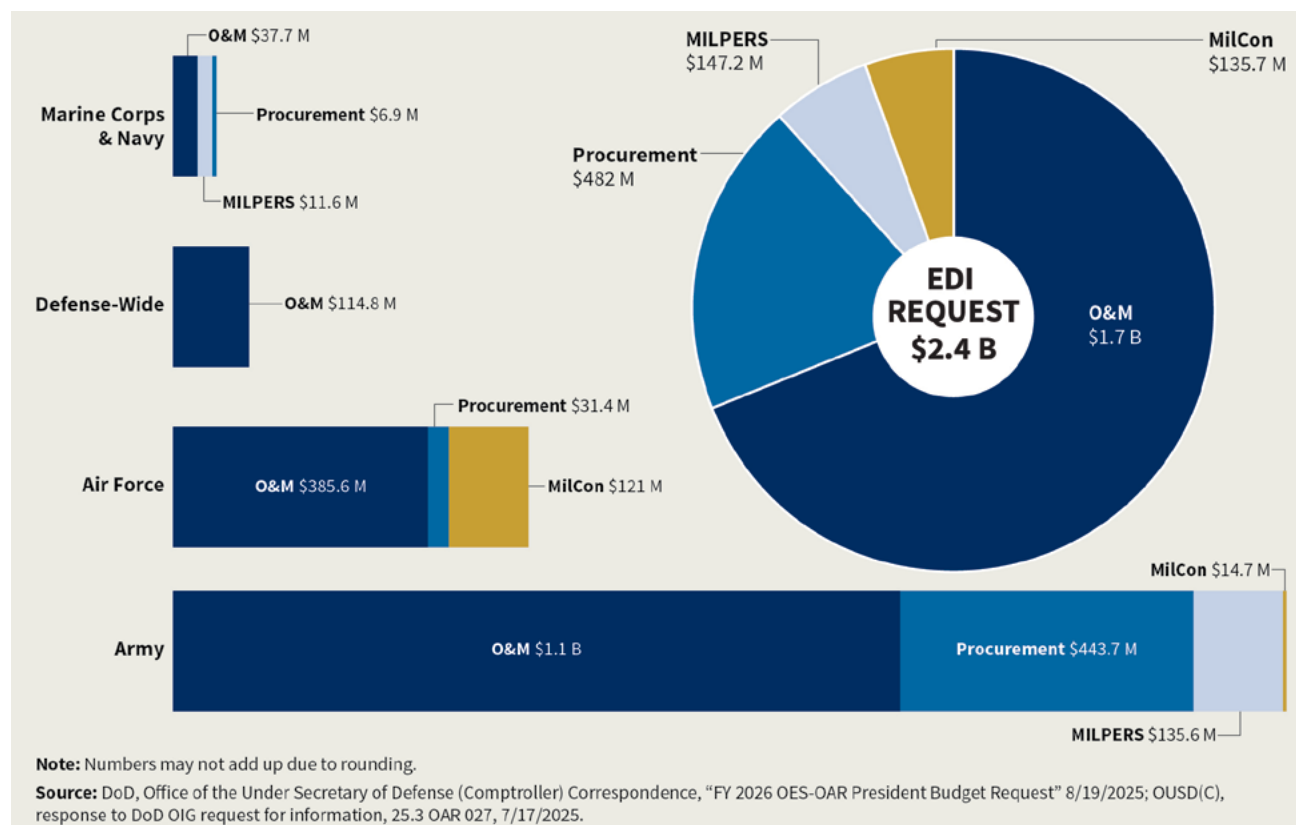
The EDI was established in the National Defense Authorization Act for FY 2015. Originally known as the European Reassurance Initiative, it provides funding to support five lines of effort.

- Persistent presence.
- Enhanced interoperability.
- Partner capacity building.
- Strategic messaging.
- Infrastructure development.<sup>56</sup>

The DoD requires all Military Service components to continue capturing EDI-associated investments in their base budgets that align with the original five lines of effort. EDI-associated operations, activities, and investments in the European theater are funded through the DoD's base budget rather than the Ukraine supplemental funds.<sup>57</sup>

Figure 6.

### FY 2026 EDI Budget Request



### The DoD’s NATO Support

The United States has emphasized the importance of European allies taking primary responsibility for conventional defense of the continent. President Trump has called for allies to increase their defense spending to 5 percent of their respective GDPs. The increased defense spending commitment—aligning with the 2022 Heads of State and Government agreement—stipulates annual increases to all NATO budgets through 2030 to meet increased capability requirements for deterrence and defense of the Euro-Atlantic area. This agreement will result in a 25 percent annual increase in NSIP funding through 2030, without accounting for inflation. The NSIP funding increase is designed to meet requirements identified by NATO’s top military commanders, particularly the Supreme Allied Commander, Europe, which includes investments in technology, readiness (including reinforcement and sustainment infrastructure), and enablement and employment capabilities.<sup>58</sup>

In FY 2026, the DoD requested \$481.8 million for NSIP. This represents a net increase of \$188 million from the FY 2025 enacted budget and is driven by the following three factors:

1. NATO Heads of State and Government agreement to increase NSIP funding through 2030 to meet deterrence and defense of the Euro-Atlantic area operational requirements.
2. Adjustments to the cost-shares to reflect new NATO members Sweden and Finland.
3. Projected currency exchange rates.<sup>59</sup>

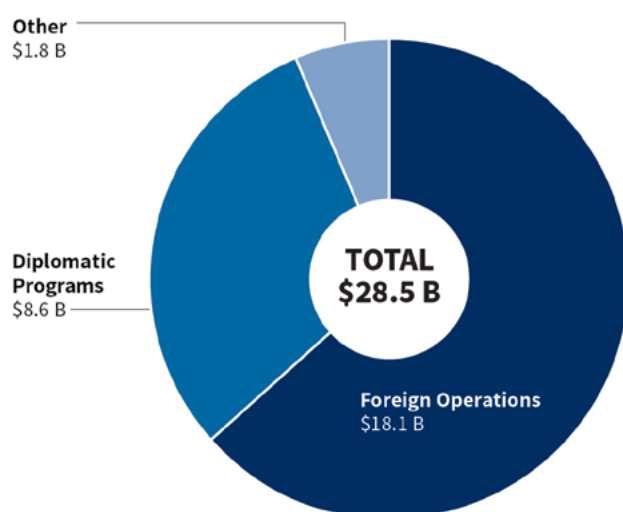
### STATE FY 2026 BUDGET REQUEST

After notifying Congress on March 28, State and USAID, under the leadership of Secretary of State and (then) Acting Administrator of USAID Marco Rubio conducted a reorganization that realigned certain USAID functions to State and eliminating others, as of July 1, 2025. This included State assuming responsibility for administering most foreign assistance, including programs financed by and functions previously managed by USAID. USAID retains responsibility for closing out terminated foreign assistance programs.<sup>60</sup>

These changes, among others, are reflected in State's FY 2026 budget request of \$28.5 billion. This includes "requesting funding and authorities to complete the integration of certain programs currently financed by USAID and management of USAID resources within the Department of State," as well as funding for a small legacy USAID office to oversee the final closeout of USAID operations. However, and at Congressional direction, USAID OIG submitted a separate and independent FY 2026 budget request to continue its oversight operations, which are contained within this plan.<sup>61</sup>

Figure 7.

#### State's FY 2026 Budget Request for Diplomatic Programs and Foreign Operations (in \$ Billions)

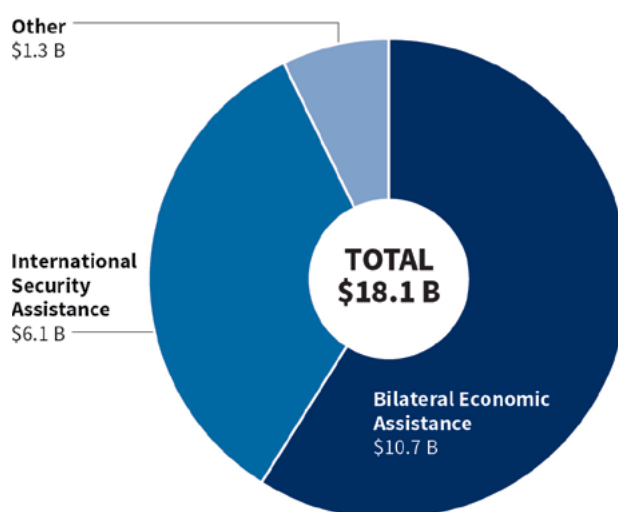


**Note:** Numbers may not add up due to rounding.

**Source:** State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026," 5/2/2025.

Figure 8.

#### State's FY 2026 Budget Request for Foreign Operations (in \$ Billions)



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

**Source:** State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026," 5/2/2025.

State's FY 2026 budget request includes funding that could be used in conjunction with overseas contingency operations, as detailed in Figure 7. Actual funding for OAR and Ukraine will be determined during the year of execution.

## Diplomatic Programs

State's FY 2026 budget request of \$8.6 billion for diplomatic programs will support implementation of U.S. foreign policy supporting people, infrastructure, security, and programs worldwide. The request for Diplomatic Programs includes \$3.7 billion for Worldwide Security Protection. It also funds personnel and programs in 41 bureaus, 191 countries, and 270 embassies and consulates.<sup>62</sup>

State plans to review and reform the systems through which the U.S. Government budgets, allocates, and manages foreign assistance funds.<sup>63</sup> The FY 2026 budget request consolidates most foreign assistance funds into a few large funds, now described under foreign operations.<sup>64</sup>

## Foreign Operations

State's FY 2026 budget request of \$18.1 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. Figure 8 shows a breakdown of State's FY 2026 funding request for foreign operations.<sup>65</sup>

### Bilateral Economic Assistance

State's FY 2026 budget request of \$10.7 billion for bilateral economic assistance falls into the following four major categories, as shown in Figure 9.

- **America First Opportunity Fund (A1OF)** A1OF funding of \$2.9 billion is intended for strategic investments to “make America safer, stronger, and more prosperous.”<sup>66</sup>
- **International Humanitarian Assistance (IHA)** IHA funding of \$2.5 billion is intended for responding to crises in which there is a clear, direct nexus to U.S. national interests. Emergency and development food programs, formerly funded under Title II of the Food for Peace Act, will also be funded under this account.<sup>67</sup>
- **Global Health Programs (GHP)** GHP funding of \$3.8 billion is intended for life-saving and other activities, such as global health security efforts to prevent infectious diseases from reaching the United States.<sup>68</sup>
- **U.S. Emergency Refugee and Migration Assistance (ERMA)** ERMA funding of \$1.5 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 support efforts to curb illegal migration by facilitating the voluntary return of migrants from the United States to their country of origin or legal status. ERMA funding may also be used to meet other unexpected urgent refugee and migration needs, including lifesaving shelter, food, medical care, and clean drinking water.<sup>69</sup>

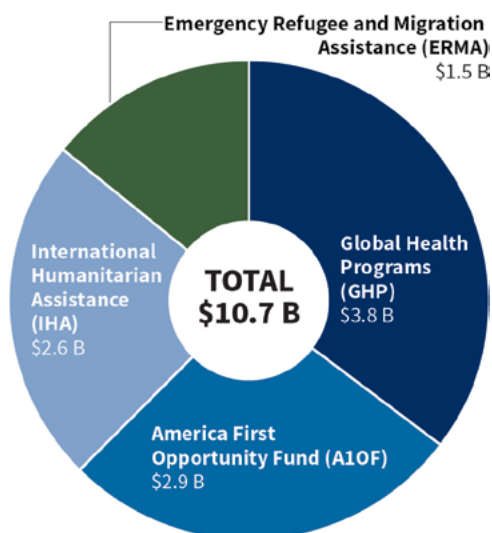
### International Security Assistance

State's FY 2026 budget request of \$6.1 billion for international assistance falls into the following five major categories. (See Figure 10.)



Figure 9.

**State's FY 2026 Budget Request for Bilateral Economic Assistance (in \$ Billions)**

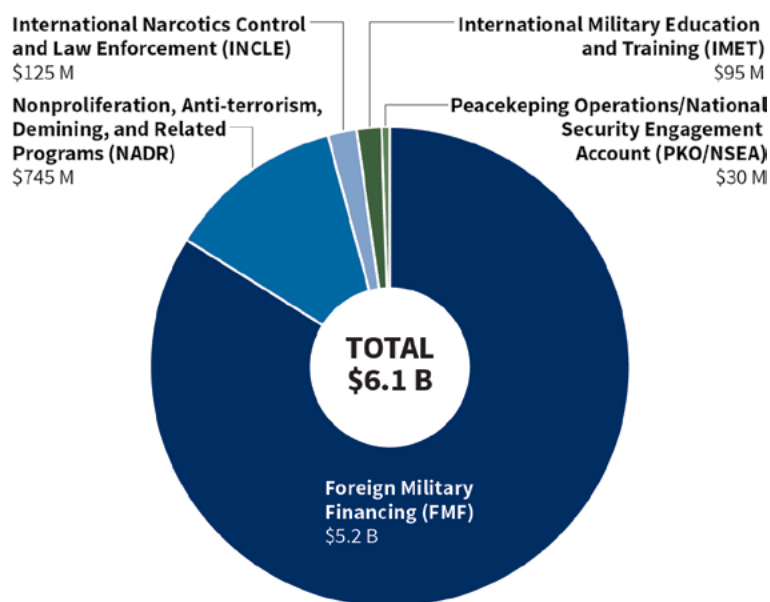


**Note:** Numbers may not add up due to rounding.

**Source:** State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026," 5/2/2025.

Figure 10.

**State's FY 2026 Budget Request for International Security Assistance**



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

**Source:** State, "Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026," 5/2/2025.

- **International Narcotics Control and Law Enforcement (INCLE)** INCLE funding of \$125 million 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. State will rely on prior-year INCLE balances to continue other INCLE programs.<sup>70</sup>
- **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 excess conventional weapons and munitions; nuclear, radiological, chemical, and biological weapons of mass destruction; advanced and emerging technologies; and other destabilizing weapons and missiles, such as Man-Portable Air-Defense Systems and their associated technologies.<sup>71</sup>
  - **Additional Threat Reduction and Non-Proliferation Activities** The budget request for NADR includes \$65 million for the Global Threat Reduction Program worldwide. In addition, \$20 million is requested for the Nonproliferation and Disarmament Fund to rapidly address the malign global activities of China, Iran and North Korea, emerging weapons of mass destruction (WMD)-enabling and WMD-like technologies, biological and chemical weapons proliferation, and chemical, biological, radiological, nuclear, and explosives threats to ensure that illicit materials do not reach the U.S. homeland.<sup>72</sup>
- **International Military Education and Training (IMET)** IMET funding of \$95 million is intended to support professional military education and exposes international military students to U.S. culture while developing their common understanding of shared values

and the benefits of U.S. partnership. IMET programs improve defense capabilities through professional military education and training, including technical courses.<sup>73</sup>

- **Peacekeeping Operations/National Security Engagement Account (PKO/NSEA)** The PKO/NSEA funding of \$30 million is intended to support multilateral efforts in conflict resolution.<sup>74</sup>
- **Foreign Military Financing (FMF)** The FMF budget request of \$5.2 billion includes \$4.8 billion for the Middle East and North Africa. The strategic security priorities in the Middle East and North Africa region are to counter Iran's malign influence; ensure the enduring defeat of ISIS, al-Qaeda, and other violent extremist groups; and develop and strengthen bilateral and multilateral security relationships. Supporting lasting security partnerships is critical to promoting regional stability, preventing the expansion of regional conflict, collectively deterring aggression, and reducing threats to U.S. and partner interests in the region.<sup>75</sup>

## U.S. Agency for International Development

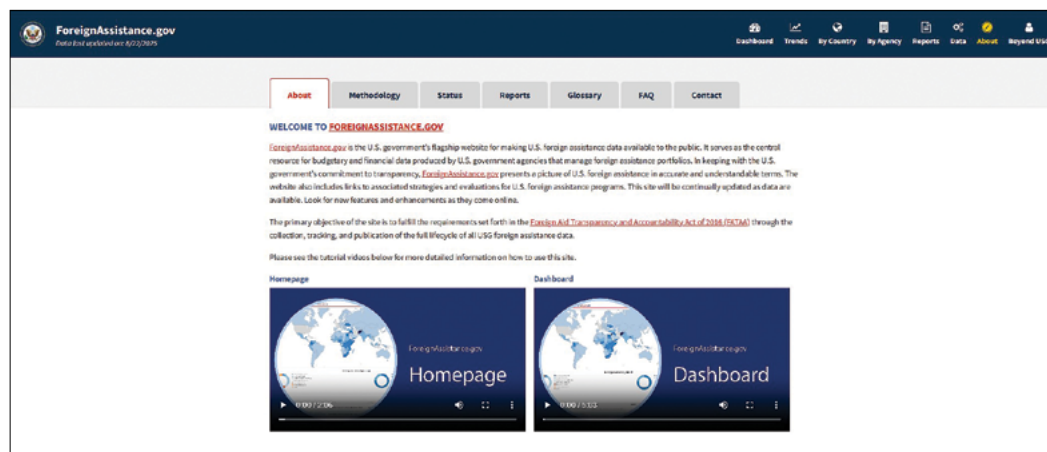
State requested funding and authorities to complete the integration of certain USAID programs and management resources into State. These include targeted staffing increases to address State bureaus' capacity and expertise to implement and oversee these programs. State's budget request supports the transition of select USAID functions to State and the phasing out of others.<sup>76</sup>

Because of the transfer of many USAID functions and the management of all USAID-funded foreign assistance programs to State, the USAID and USAID OIG operating expenses and USAID Capital Investment Fund accounts were not included in the budget request to Congress.<sup>77</sup> At the request of the congressional appropriators and pursuant to the Inspector General Act of 1978, as amended, USAID OIG independently transmitted a request for \$62.5 million to continue its investigative, audit, and other oversight functions and operations related to USAID-financed foreign assistance.<sup>78</sup>

Additionally, State is assuming 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 and serves as the central resource for budgetary and financial data produced by U.S. Government agencies that manage foreign assistance portfolios.<sup>79</sup> (See Figure 11.)

Figure 11.

A screenshot of Foreign-Assistance.gov website



Source: State, 8/30/2025.

## ACRONYMS

Acronym	
AIOF	America First Opportunity Fund
AF	Afghanistan
AFAA	Air Force Audit Agency
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CRS	Congressional Research Service
DCIS	Defense Criminal Investigative Service
DOC	Department of Commerce
DoD	Department of Defense
ERMA	U.S. Emergency Refugee and Migration Assistance
FMF	Foreign Military Financing
GAO	Government Accountability Office
GE	Georgia
GHP	Global Health Programs
IG	Inspector General
IHA	International Humanitarian Assistance
IMET	International Military Education and Training
INCLE	International Narcotics Control and Law Enforcement
LV	Latvia
MD	Moldova
MILPERS	military personnel
NADR	Nonproliferation, Anti-Terrorism, Demining, and Related Programs
NATO	North Atlantic Treaty Organization
NSATU	NATO Security Assistance and Training for Ukraine

Acronym	
NSEA	National Security Engagement Account
NSIP	NATO Security Investment Program
OAR	Operation Atlantic Resolve
OCO	Overseas Contingency Operation
OIG	Office of Inspector General
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
OUSD(P)	Office of the Under Secretary of Defense (Policy)
O&M	operations and maintenance
PKO	peacekeeping operations
P.L.	Public Law
RU	Russia
SAG-U	Security Assistance Group–Ukraine
SOA	strategic oversight area
State	Department of State
SY	Syria
TR	Türkiye
UA	Ukraine
UAF	Ukrainian Armed Forces
USAID	U.S. Agency for International Development
U.S.	United States
USEUCOM	The U.S. European Command
U.S.C.	United States Code
WMD	weapons of mass destruction

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.

## ENDNOTES

1. IG Act of 1978, as amended (5 U.S.C. Sections 401-424).
2. IG Act of 1978, as amended (5 U.S.C. Section 419).
3. OUSD(P), response to DoD OIG request for information, 24.1 OAR 001 and 24.1 OAR 002, 12/26/2023.
4. CIGIE, “CIGIE Chairperson Designates Lead Inspector General for Operation Atlantic Resolve,” 9/22/2023.
5. FY 2024 NDAA, P.L. 118-31, Sec. 1250B, “Oversight of Programs and Operations Funded with Amounts Appropriated by the United States for Ukraine,” 12/22/2023.
6. IG Act of 1978, as amended (5 U.S.C. Section 419).
7. IG Act of 1978, as amended (5 U.S.C. Section 419).
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