



**INSPECTOR GENERAL**  
*U.S. Department of Defense*

---

**STATEMENT OF ROBERT P. STORCH**  
**INSPECTOR GENERAL, DEPARTMENT OF**  
**DEFENSE**

**FOR A HEARING ON**

**“OVERSIGHT OF U.S. MILITARY  
SUPPORT TO UKRAINE”**

**BEFORE THE**  
**HOUSE ARMED SERVICES COMMITTEE**

**FEBRUARY 28, 2023**

Good morning, Chairman Rogers, Ranking Member Smith, and distinguished members of the Committee. Thank you for inviting me to appear before you to discuss the Department of Defense (DoD) Office of Inspector General's (OIG) ongoing oversight of U.S. assistance to Ukraine. Since Russia's invasion in February 2022, the DoD OIG has completed four Ukraine-related oversight projects, with 21 ongoing and planned oversight projects to ensure proper use of U.S. taxpayer dollars. Additionally, the DoD OIG's Defense Criminal Investigative Service (DCIS) is conducting extensive fraud prevention and investigative activities to ensure the integrity of U.S. security assistance to Ukraine. Moreover, as detailed below, we are actively working with our oversight partners from the Department of State (State) OIG, the U.S. Agency for International Development (USAID) OIG, and many others in a coordinated, whole-of-government approach to conduct independent oversight that ensures the accountability of U.S. military, economic, humanitarian, and other assistance to Ukraine.

Congress has appropriated approximately \$113.4 billion for Ukraine response efforts over the past year across the federal government. These funds support the provision of equipment, weapons, training, and intelligence for Ukraine's military and national security forces, as well as economic and humanitarian assistance to the government and people of Ukraine as they fight against the Russian invasion of their country.

My testimony today will provide details on the Ukraine Oversight Interagency Working Group's whole-of-government approach to ensure comprehensive oversight of U.S. assistance to Ukraine and a summary of the DoD OIG's past, present, and future oversight of all aspects of U.S. security assistance in this dynamic and evolving area of operations.

### **Ukraine Oversight Interagency Working Group**

Along with our federal oversight partners, we established the Ukraine Oversight Interagency Working Group (the Working Group) to ensure an integrated and comprehensive whole-of-government approach to oversight of the U.S. Government's response to the Russian invasion of Ukraine. The DoD OIG has facilitated and led the Working Group since it was established in June 2022.

Today, more than 160 staff members from 20 U.S. Government oversight organizations, including auditors, evaluators, investigators, and inspectors, participate in the Working Group. The Working Group communicates regularly and meets on a monthly basis, with participants including representatives from the Offices of Inspector General for the DoD, State, USAID, Intelligence Community, Department of Agriculture, Department of Commerce, Department of Justice, Department of the Treasury, Department of Health and Human Services, Department of Homeland Security, Export-Import Bank of the United States, International Development Finance Corporation, Defense Logistics Agency, U.S. European Command, and U.S. Army Europe and Africa, as well as the Government Accountability Office, the Defense Contract Audit Agency, and the Air Force, Army, and Naval Service Audit Agencies.

While not all of these agencies are actively conducting oversight related to Ukraine assistance, each has equities related to the broader national effort, and the working group ensures open lines of communication and situational awareness across department and agency boundaries. This

breadth of U.S. collaboration facilitates comprehensive oversight that avoids potential gaps in coverage, prevents duplicative oversight projects, and strengthens the oversight community's outreach and real-time information sharing on Ukraine oversight matters.

As of today, agencies that participate in the Ukraine Oversight Interagency Working Group have issued 15 products related to security assistance and coordination, non-security assistance, and management and operations. The Working Group's participating agencies have 69 ongoing and planned projects related to Ukraine assistance, a number that continues to grow as the nature and scope of the assistance changes and our oversight efforts evolve to address them.

### **Joint Strategic Oversight Plan**

The DoD is responsible for executing some \$62.3 billion in assistance to Ukraine, but spending this large sum does not occur without extensive coordination. The U.S. Military and DoD civilians are working alongside their counterparts at the State Department, USAID, and other federal agencies, who are providing assistance to Ukrainian law enforcement and border security partners; investigating and documenting war crimes; clearing explosive remnants of war; and delivering life-saving humanitarian assistance to the civilian populations who are suffering the worst consequences of Russia's aggression. All of these activities are being carried out in the same general area of operations.

Just last month, the DoD OIG, State OIG, and USAID OIG, in coordination with the larger Working Group, published a Joint Strategic Oversight Plan (JSOP) that provides a compendium of the completed and ongoing oversight projects related to U.S. assistance to Ukraine across the federal government. The JSOP—available to Congress and the public on the DoD OIG's website—also details a comprehensive set of oversight projects that Working Group partners plan to conduct throughout the year, and we will continue to update it as our plans evolve to address changing circumstances and requirements. In creating the JSOP, the DoD, State, and USAID OIGs, along with other U.S. Government agency partners, identified strategic oversight areas and selected projects to ensure accountability across the full range of U.S. assistance efforts.

Oversight of the \$113.4 billion appropriated for the Ukraine response is a top priority for the IG community. As detailed in the JSOP, the DoD, State, and USAID OIGs and their partner oversight agencies are using the oversight model that the three OIGs have successfully employed, and continue to employ, for overseas contingency operations across the globe. This proven model ensures regular collaboration and facilitates coordinated oversight of our individual agencies' programs and operations. By relying on a tested interagency construct, we were able to initiate agile whole-of-government oversight as soon as the conflict began and we will continue to do so as long as the conflict and need for oversight continue. Even the end of war will not mean the end of accountability, and we will continue this important work as long as long as U.S. assistance is being expended in the region.

Effectively and transparently communicating our plans and the results of our work to Congress and the public is essential to our oversight mission. The JSOP is an integral step in fulfilling that purpose. As we complete additional oversight projects and adapt to changing circumstances, we

will periodically update this joint plan, consistent with our shared commitment to comprehensive, relevant, and timely oversight that promotes transparency and ensures the accountability of U.S. assistance to Ukraine.

### **Leading from the Front: IGs Meet with U.S. and Allied Personnel Downrange**

Late last month, I traveled to Germany, Poland, and Ukraine with the leaders of the State and USAID OIGs. The purposes of this trip were to obtain the latest on-the-ground perspective of the evolving security and non-security assistance provided to Ukraine; to build on our coordinated, whole-of-government approach to oversight of the United States' significant investment in this effort; and to deliver an unambiguous message to both American and Ukrainian stakeholders about the expectations for accountability for such assistance. In Kyiv, my colleagues and I personally delivered this message in meetings with the Ukrainian Prime Minister, the Minister of Defense, the Minister of Finance, the Prosecutor General, and other key Ukrainian leaders and counterparts.

The following are among the key takeaways from the three IG trip.

- The evolution of the nature of U.S. security assistance to Ukraine has created a constantly-changing situation on the ground that requires continuous, agile, and robust oversight.
- Accountability and anticorruption efforts are critical to Ukraine's future.
- Materiel sustainment and restock issues must be closely monitored.
- International oversight coordination to prevent waste, fraud, and abuse of assistance from all NATO members and other donors to Ukraine is essential.
- Persistent oversight to ensure appropriate visibility of defense items once they cross the Ukrainian border and into the battle zone will be critically important.

Any active armed conflict necessarily presents certain challenges to conducting oversight, and those observed in Ukraine are not entirely unique. Building on our past experience collaborating with our partners on whole-of-government oversight in Iraq and Afghanistan, we are adapting our oversight to meet the needs presented by this dynamic environment. In doing this work, we also recognize and account for important differences between providing oversight in Iraq and Afghanistan and the oversight of U.S. assistance to Ukraine. One major difference is that U.S. troops are not actively engaged in Ukraine, where the DoD has only a very limited footprint. Most of the training and other activities in which the U.S. military is engaged in support of Ukraine are conducted in other parts of Europe and the United States. Because of the nature of this mission and the resulting distribution of DoD activity outside of Ukraine, we are able to leverage our regional and domestic staff to perform agile and comprehensive oversight in real time, and we continue to evaluate our posture and make changes as appropriate to ensure that we are optimally postured to conduct agile, comprehensive, and impactful independent oversight in a fluid situation.

Furthermore, the U.S. bilateral relationship with the Ukrainian Armed Forces far predates the current conflict, enabling the DoD to build on that existing familiarity. Unlike in Iraq and Afghanistan, the U.S. military is supplying and supporting an existing military force rather than

building a new one from the ground up. The DoD OIG has substantial experience in conducting oversight of a mission such as that currently underway in Ukraine, and we are bringing it to bear to ensure comprehensive oversight that leverages our prior work and the skills and talents of our staff at appropriate locations to conduct our work in a timely manner.

## **Oversight Results to Date**

The DoD OIG has been conducting oversight of assistance to Ukraine since before the Russian invasion. As with all of our work around the world, our audits, evaluations, and reviews promote the economy, efficiency, and effectiveness of DoD programs and operations. Through our reports and other agile products, we make findings and recommendations that get to the root causes of the problems we find and drive positive change.

Since before the invasion, the DoD OIG has been focused on end-use monitoring (EUM) and enhanced end-use monitoring (EEUM)—tracking how our partners across the world employ U.S. military assistance and sensitive equipment after these assets are transferred by the DoD. This critical task is made even more difficult for the DoD under the conflict conditions in Ukraine. However, EUM and, particularly, EEUM are vitally important to ensure that the lethal and non-lethal tools the U.S. supplies to its partners are accounted for appropriately and being used for their intended purpose.

As early as 2020, the DoD OIG issued a report on how the DoD was conducting EEUM of military assistance to Ukraine, including Javelin missiles, Javelin command launch units, and night vision devices. We found that EEUM was being conducted largely in accordance with the law and DoD guidance, and that Ukraine’s storage of Javelin missiles and launch units met physical security requirements. However, we found that information in the DoD’s database about the quantity, location, and condition of night vision devices was inaccurate because the Armed Forces of Ukraine did not always report the loss, theft, or destruction of these devices, as required. Additionally, serial number stickers on some U.S.-supplied night vision devices became illegible or fell off, especially during operational deployments or combat, making it difficult to conduct serialized inventories of these articles. The evaluation included recommendations for how the Defense Security Cooperation Agency could improve Ukrainian reporting practices and have them come into compliance with DoD EEUM requirements.<sup>1</sup> The DoD agreed to all of these recommendations, and most of them have since been closed.

More recently, in October 2022, we published a report that identified the challenges that DoD personnel responsible for conducting EUM and EEUM face when there are limited or no U.S. personnel present. Our classified report identified the requirements for EUM and EEUM and outlined the actions the DoD was taking to account for U.S. equipment provided to Ukraine.<sup>2</sup> We recently initiated our third evaluation on this important topic, which will address unresolved recommendations from our previous reports and assess the current state of EUM and EEUM in

---

<sup>1</sup> Report No. DODIG-2020-121, “Evaluation of Department of Defense Enhanced End-Use Monitoring for Equipment Transferred to the Government of Ukraine,” August 27, 2020.

<sup>2</sup> Report No. DODIG-2023-002, “Evaluation of the DoD’s Accountability of Equipment Provided to Ukraine,” October 7, 2022.

Ukraine. We will continue to focus on this issue to ensure appropriate accountability for U.S. security assistance as the situation on the ground evolves.

Additionally, on June 10, 2021, we issued a report on the U.S. European Command’s munitions storage practices, including sites in the vicinity of the Ukraine area of operations. The details of this audit are classified, but in general, our auditors identified fire hazards, degraded infrastructure, unreliable or nonexistent communication capabilities, and insufficient soil coverage over earth-covered magazines—all of which resulted in significant and unacceptable risks to DoD personnel, equipment, and nearby civilian populations. The report included 20 recommendations to 10 different components for improving conditions locally at each of the sites visited and across the Department.<sup>3</sup> The DoD agreed to implement the recommendations, and more than half of them have since been closed.

In 2022, following the Russian invasion, the DoD OIG issued two management advisories that informed DoD leadership and Congress of several areas of concern that directly impact the DoD’s ability to transparently track and report the supplemental appropriations for Ukraine. Findings included that the systems used did not feed directly into Advana, the official reporting system for Ukraine supplemental appropriations, and the DoD lacked standard operating procedures for reporting the information.

In addition to these and other reports and advisories, DCIS—the criminal investigative component of the DoD OIG—has focused on potential criminal exploitation of Ukraine security assistance. DCIS leadership recently deployed two special agents to supplement the OIG’s presence in Eastern Europe and, in particular, to work with counterpart agencies and establish a presence in the area where equipment is transferred for shipment into Ukraine. Additionally, DCIS has established a Ukraine Program Manager within its National Security Division to coordinate relevant activities. While we cannot comment on the substance of any particular investigation, the DCIS currently has more than a dozen open matters related to allegations involving assistance to Ukraine. Our experienced agents also routinely work with U.S. Government agencies and international partners on Ukraine-related issues. Of particular note, at the request of the Security Assistance Group – Ukraine, DCIS appointed a Liaison Officer to de-conflict allegations of substandard parts and materials, non-conforming materials, and other fraud concerns, and we have drawn on our extensive background investigating contracting and other types of fraud in war zones to provide dozens of fraud awareness briefings throughout the region.

We have heard and heeded the calls from Members on this panel and in both chambers of Congress for robust oversight of the unprecedented U.S. assistance flowing to Ukraine. We are conducting oversight at the speed of war, emphasizing agility in producing reports that are both authoritative and timely. Our reports identify issues and make recommendations that policymakers can implement to address problems promptly and in a lasting manner. To this end, we will continue to avail ourselves of every opportunity to produce agile products in the course of conducting our audits and evaluations, thereby providing essential timely feedback to the DoD while our independent oversight work is ongoing.

---

<sup>3</sup> Report No. DODIG-2021-090, “Audit of Munitions Storage in the U.S. European Command,” June 10, 2021.

More than 90 DoD OIG staff members across all of our components are currently hard at work in this endeavor. In the coming months, we will produce reports of audits and evaluations on critical issues like the replenishment of U.S. weapons stockpiles, intelligence sharing in support of Ukraine, maintenance and sustainment of weaponry and equipment provided to Ukraine, awards of noncompetitive contracts for assistance to Ukraine, and the training of Ukrainian Armed Forces.

### **Priorities and Commitments**

The DoD OIG has one of the largest oversight mandates in the federal government, responsible for overseeing more than \$800 billion in annual defense spending. I can assure you that Ukraine assistance is very much “Job One” as my office plans our internal and interagency projects.

We will continue to work with our partners across the oversight community to monitor, detect, and address any instances of waste, fraud, or abuse in the U.S. mission to support Ukraine. Consistent with our emphasis on transparency, we will strive to the greatest extent possible to make our oversight work releasable to the public. We also are working with our partner agencies to expand and apply our substantial data analytics capabilities to sift through voluminous information to identify issues for audit, evaluations, and investigations and to inform the results of our work. Additionally, the DoD, State, and USAID OIGs have produced a joint Hotline poster in both English and Ukrainian for distribution in the region to better facilitate whistleblower reporting of malfeasance, and we already have started to receive contacts from this potentially important source of information.

As we look to the future, the DoD OIG is committed to working with all of our oversight partners to adapt and employ our existing oversight frameworks to share real-time knowledge, avoid duplication of effort, and ensure effective oversight through a robust whole-of-government enterprise that provides full coverage of U.S. assistance to Ukraine. Oversight teams are building on their experience and relationships developed in similar interagency efforts, such as those related to Iraq, Afghanistan, and the coronavirus disease–2019 (COVID-19) pandemic, to plan and conduct comprehensive oversight of Ukraine assistance. Interagency information sharing and collaboration—early and often—has a proven track record of ensuring timely, actionable, and comprehensive oversight. I will continue to work with my State and USAID OIG partners, and our counterparts through the working group, to keep the Congress and the public apprised of our ongoing efforts.

Thank you for the opportunity to testify and to share the work of the DoD OIG and the broader oversight community regarding U.S. assistance to Ukraine. I look forward to answering your questions.