



COP-OCO IN BRIEF

The annual comprehensive oversight plan is a whole-of-government effort to coordinate oversight covering different aspects of overseas contingency operations (OCO). Operation Inherent Resolve (OIR) in Iraq and Syria, Operation Enduring Sentinel (OES) in Afghanistan, and Operation Southern Guard (OSG) at Naval Station Guantánamo Bay will continue into FY 2026. This comprehensive oversight plan contains 39 planned or ongoing oversight projects for FY 2026, some of which apply to multiple overseas contingency operations.

Lead IG Designation

- The IG Act of 1978, as amended, established the Lead IG framework for oversight of OCOs. The Lead IG agencies are the DoD OIG, State OIG, and USAID OIG.
- The IG Act requires the Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to appoint a Lead IG from among the IGs of the Lead IG agencies upon the designation of an OCO.
- The CIGIE Chair designated the DoD IG as the Lead IG for OIR in December 2014, OES in November 2021, and OSG in July 2025.
- The IG Act requires the Lead IG agencies to work jointly and with oversight partners throughout the U.S. Government to ensure effective oversight of OCOs and develop a joint strategic plan for oversight of each OCO.

FY 2026 OIR Oversight Highlights

ONGOING AND PLANNED PROJECTS: 20

- DoD OIG audits to assess the DoD’s oversight of Counter-Islamic State of Iraq and Syria Train and Equip Fund **equipment designated for Iraq** and management of program resources for **detention facilities** and **displaced persons camps**.
- State OIG audit of of the Bureau of Population, Refugees, and Migration efforts to mitigate **terrorist financing risks in the Near East**; and evaluation of State’s administration of foreign assistance programs transferred from USAID to State.
- USAID OIG audits to examine USAID’s efforts to **close out terminated awards** and review the **realignment and re-organization** of U.S. foreign assistance.
- Air Force Audit Agency project on **base air defense centers**.
- DHS OIG project on the U.S. Citizenship and Immigration Services Priority-2 Direct Access Program—for groups of special humanitarian concern identified by the U.S. **Refugee Admissions Program—for U.S.-Affiliated Iraqis**.

Lead IG Oversight Objectives

- Inform Congress and the public about progress and challenges in contingency operations.
- Advise the DoD, State, USAID, and other federal agencies on the effectiveness of their missions.
- Promote the integrity, efficiency, and accountability of U.S. Government programs.
- Assess the impact of U.S. Government programs to improve U.S.-provided assistance.
- Evaluate the safety and security of U.S. installations and personnel.

FY 2026 OES Oversight Highlights

ONGOING AND PLANNED PROJECTS: 12

- State OIG audit to determine whether State’s risk management and **counterterrorism vetting** procedures are designed to prevent terrorist organizations from benefiting from U.S. foreign assistance funds.
- DHS OIG review of **asylum application** adjudication processing in response to *Ahmed v. DHS*.
- HHS OIG national snapshot of recent trends in the **refugee resettlement program**.

FY 2026 OSG Oversight Highlights

ONGOING AND PLANNED PROJECTS: 7

- DoD OIG audits to assess the DoD’s **air transportation of detainees** and the Joint Task Force-Southern Guard’s support for the **Migrant Operations Center** at NSGB.
- State OIG inspection of the **U.S. Embassy in Havana, Cuba**.
- GAO audits to review **DoD’s costs** and **ICE’s funding** related to DHS-led **detention operations**, including at **Naval Station Guantánamo Bay**.