



# COP-OCO

**FY 2026 COMPREHENSIVE OVERSIGHT PLAN  
OVERSEAS CONTINGENCY OPERATIONS**

**LEAD INSPECTOR GENERAL**



**On the cover:** (Top row): A U.S. Marine assigned to Joint Task Force Southern Guard stands guard on the flight line during a removal flight at Naval Station Guantánamo Bay, Cuba (U.S. Air Force photo); a participant in the World Food Programme's (WFP) embroidery and tailoring resilience training in Afghanistan (WFP photo). (Bottom row): U.S. Army Soldiers instruct Syrian partner force soldiers on squad-level movement tactics in Syria (U.S. Army photo).



We are pleased to submit our annual comprehensive oversight plan describing oversight activities for Operation Inherent Resolve (OIR), Operation Enduring Sentinel (OES), and Operation Southern Guard (OSG). These overseas contingency operations have distinct missions: OIR supports partner forces against ISIS in Iraq and Syria; OES aims to contain terrorist threats emanating from Afghanistan; OSG supports Department of Homeland Security-led illegal alien holding operations at U.S. Naval Station Guantánamo Bay.

This FY 2026 Comprehensive Oversight 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. Despite the realignment of certain USAID functions to State and termination of other functions, USAID OIG continues to conduct oversight projects and submitted a separate and independent FY 2026 budget request to continue its oversight operations.

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 Comprehensive Oversight Plan is effective as of October 1, 2025.

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

**Steven A. Stebbins**  
Lead Inspector General  
for OIR, OES, and OSG  
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 OIR and OES  
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





A U.S. Army Soldier participates in “spur ride” activities, a set of physical and team-building challenges, on Erbil Air Base, Iraq. (U.S. Army photo)

# CONTENTS

## 2 INTRODUCTION

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

- 11 Strategic Oversight Areas
- 15 FY 2025 Completed Oversight Reports—OIR, Including U.S. Government Activities Related to Iraq and Syria
- 16 FY 2026 Planned and Ongoing Oversight Projects—OIR, Including U.S. Government Activities Related to Iraq and Syria

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

- 24 Strategic Oversight Areas
- 27 FY 2025 Completed Oversight Reports—OES, Including U.S. Government Activities Related to Afghanistan
- 32 FY 2026 Planned and Ongoing Oversight Projects—OES, Including U.S. Government Activities Related to Afghanistan

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

- 41 Strategic Oversight Areas
- 43 FY 2025 Completed Oversight Reports—OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay
- 43 FY 2026 Planned and Ongoing Oversight Projects—OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay

## 47 APPENDIXES

- 48 Appendix A: About the Lead Inspector General
- 49 Appendix B: Methodology for Preparing the Lead IG Comprehensive Oversight Plan
- 50 Appendix C: Criminal Investigations and Hotline
- 52 Appendix D: FY 2026 Budget Requests
- 57 Appendix E: Funding for OIR, Including U.S. Government Activities Related to Iraq and Syria
- 60 Appendix F: Funding for OES, Including U.S. Government Activities Related to Afghanistan
- 62 Appendix G: Funding for OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay
- 64 Acronyms
- 65 Maps



**A pair of U.S. Air Force A-10 Thunderbolt IIs conduct a combat air patrol over the U.S. Central Command area of responsibility. (U.S. Air Force photo)**

## INTRODUCTION

The Inspector General Act of 1978, as amended (IG Act), established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations.<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>

The U.S. Government currently has four designated overseas contingency operations.<sup>3</sup> The three operations discussed in this Comprehensive Oversight Plan are Operation Inherent Resolve (OIR), Operation Enduring Sentinel (OES), and Operation Southern Guard (OSG). The fourth overseas contingency operation is discussed in a separate document, the FY 2026 Joint Strategic Oversight Plan for Operation Atlantic Resolve, which includes U.S. Government activities related to Ukraine.

The CIGIE Chair designated the DoD IG as the Lead IG for OIR on December 17, 2014. This was the first situation requiring the designation of a Lead IG to coordinate oversight of an overseas contingency operation.<sup>4</sup> On November 30, 2021, the CIGIE Chair designated the Acting DoD IG as the Lead IG for OES.<sup>5</sup> The Acting CIGIE Chair designated the Acting DoD IG as the Lead IG for OSG on July 14, 2025.<sup>6</sup>



Section 419 of the IG Act requires the Lead IG to develop and implement, in coordination with State and USAID OIGs (Lead IG agencies), a joint strategic plan to conduct comprehensive oversight over all aspects of the contingency operation. The Lead IG agencies and oversight partners maintain independent and effective oversight by conducting joint or individual audits, inspections, and investigations of all programs and operations supporting the contingency operation.<sup>7</sup>

## **JOINT APPROACH TO PLANNING AND CONDUCTING OVERSIGHT**

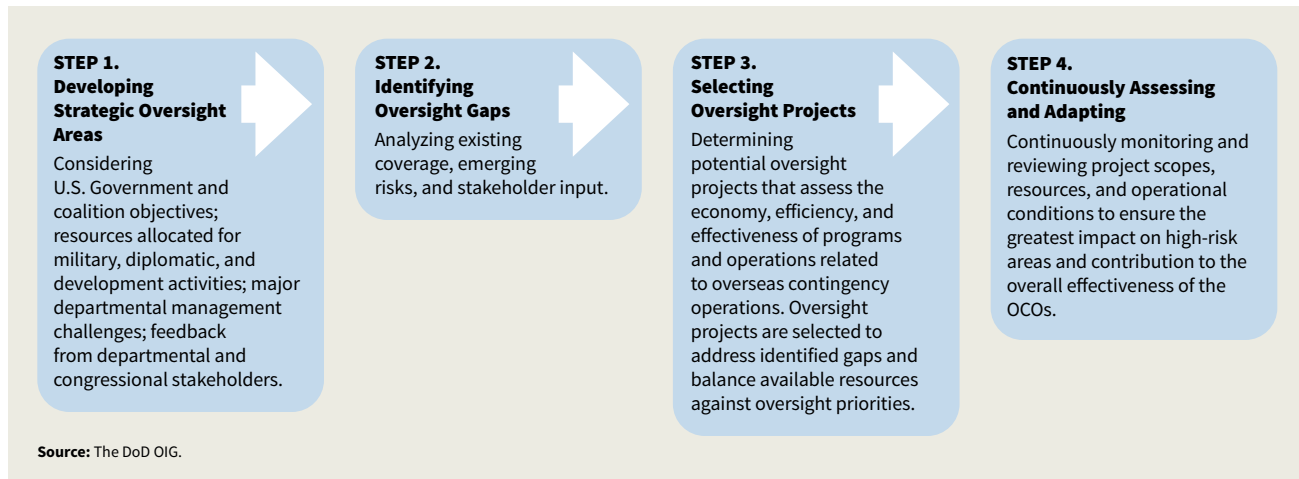
Overseeing complex and resource-intensive overseas contingency operations requires a coordinated, government-wide approach. The Lead IG agencies spearhead this collaborative effort, working with other U.S. Government oversight organizations, including the Government Accountability Office; the OIGs of the Departments of Commerce, Health and Human Services, Homeland Security (DHS), Justice, the Treasury; and the oversight agencies of the Military Services.

This collaboration, facilitated through the Lead IG-led joint planning group and other interagency working groups, ensures a comprehensive and synchronized approach to identify and address key oversight areas. These working 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 Lead IG agencies to follow certain key steps. Each step includes specific activities, as shown in Figure 1.

Figure 1.

**Joint Approach to Planning and Conducting Oversight**



Through this strategic oversight planning process, the Lead IG and partner 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.

**FUNDING**

The Lead IG agencies are responsible for overseeing all aspects of a contingency operation, including all U.S. Government programs and operations supporting the operation, regardless of the funding source.<sup>8</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 operations. For details on these budget requests, see Appendix D. For funding information specific to OIR, OES, and OSG, see Appendixes E, F, and G, respectively.

**STRATEGIC OVERSIGHT AREAS**

The Lead IG joint strategic oversight plans for each contingency operation highlight planned, ongoing, and completed oversight within strategic oversight areas. Each oversight plan includes additional information for strategic oversight areas specific to that contingency operation 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 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. Planned and ongoing oversight aligns with the most recent management and performance challenges of each agency.

## OVERSIGHT PLAN ORGANIZATION

This FY 2026 Comprehensive Oversight Plan for overseas contingency operations includes the following Joint Strategic Oversight Plans (JSOP).

- **JSOP for Operation Inherent Resolve (JSOP-OIR)**  
The OIR mission is to advise, assist, and enable partnered forces until they can independently defeat ISIS in Iraq and designated areas of Syria, to set conditions for long-term security cooperation frameworks.<sup>10</sup> Additionally, the U.S. Government pursues several policy goals in Iraq and Syria that, while not directly a part of the OIR mission, are integral to the success of the OIR campaign.<sup>11</sup> The JSOP-OIR includes lists of FY 2025 completed oversight reports and FY 2026 planned and ongoing oversight projects related to OIR.
- **JSOP for Operation Enduring Sentinel (JSOP-OES)**  
The OES mission is to contain terrorist threats emanating from Afghanistan and to protect the U.S. homeland by maintaining pressure on those threats. The DoD and State also engage in security cooperation activities with Central Asian and South Asian regional partners to foster counterterrorism partnerships.<sup>12</sup> The JSOP-OES includes lists of FY 2025 completed oversight reports, and FY 2026 planned and ongoing oversight projects related to OES.
- **JSOP for Operation Southern Guard (JSOP-OSG)**  
The OSG mission is to support DHS-led illegal alien holding operations at Naval Station Guantánamo Bay, Cuba.<sup>13</sup> U.S. military personnel at Naval Station Guantánamo Bay provide logistical and operational support for the DHS's immigration law enforcement mission.<sup>14</sup> The JSOP-OSG includes a list of FY 2026 planned and ongoing oversight projects related to OSG.

## ENDNOTES

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A U.S. Army Infantryman fires a vehicle-mounted M240 machine gun during weapons training. (U.S. Army photo)

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

- 8 Military Operations and Security Cooperation
- 9 Diplomacy, Governance, Stabilization, and Humanitarian Assistance
- 10 Mission Support
- 11 Strategic Oversight Areas
- 14 Endnotes
- 15 FY 2025 Completed Oversight Reports—OIR, Including U.S. Government Activities Related to Iraq and Syria
- 16 FY 2026 Planned and Ongoing Oversight Projects—OIR, Including U.S. Government Activities Related to Iraq and Syria

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

This oversight plan describes the Lead IG and partner agencies' oversight of U.S. Government activities for Operation Inherent Resolve (OIR). These activities include those related to military operations and security cooperation; diplomacy, governance, stabilization, and humanitarian assistance; and mission support.

## MILITARY OPERATIONS AND SECURITY COOPERATION

Despite its territorial defeat in Iraq and Syria in 2019, ISIS maintains the capability, will, and intent to conduct attacks beyond the Middle East and Central Asia, posing a continued threat to Western interests, including the U.S. homeland.<sup>1</sup> Combined Joint Task Force-Operation Inherent Resolve (CJTF-OIR) is a coalition of 20 countries executing operations and security cooperation activities to ensure the enduring defeat of ISIS.<sup>2</sup> CJTF-OIR is also part of the 89-member, U.S.-led Global Coalition to Defeat ISIS.<sup>3</sup>

Peshmerga soldiers stand at attention during a key leader engagement at the Atrush Infantry Training Center in the Ninewa governorate, Iraq. (U.S. Army photo)



**CJTF-OIR works closely with local, regional, and international actors in Iraq and designated areas of Syria to help bring stability to conflict-affected areas and work toward enduring security partnerships.**

CJTF-OIR's mission is to advise, assist, and enable partnered forces until they can independently defeat ISIS in designated areas of Iraq and Syria, to set conditions for long-term security cooperation frameworks.<sup>4</sup> CJTF-OIR organizes its tasks along three lines of effort:

- Deny ISIS within the combined Joint Operating Area.
- Maintain partner force capability and capacity.
- Sustain the global coalition.<sup>5</sup>

CJTF-OIR works closely with local, regional, and international actors in Iraq and designated areas of Syria to help bring stability to conflict-affected areas and work toward enduring security partnerships.<sup>6</sup> Security cooperation helps the United States address shared national security threats globally and enable partners to conduct operations in tandem with or in lieu of U.S. forces.<sup>7</sup> For example, CJTF-OIR assists partners with the safe and humane detention of ISIS fighters, works with partners to maintain pressure on ISIS, and helps partners establish security measures to prevent the resurgence of ISIS and deny it safe havens or freedom of movement.<sup>8</sup>

Recognizing U.S. and Coalition success in denying ISIS territory and disrupting their networks, the DoD is reposturing its forces in Iraq and consolidating its forces in Syria.<sup>9</sup> The United States and Iraq are transitioning the U.S.-led Global Coalition to Defeat ISIS's military operation in Iraq to an enduring bilateral security cooperation partnership, while continuing counter-ISIS operations in Syria.<sup>10</sup> The U.S. consolidation in Syria includes reducing the U.S. footprint in Syria to less than 1,000 U.S. forces.<sup>11</sup> This consolidation follows the ousting of the Assad regime and the United States' declared support for the new Syrian government.<sup>12</sup>

## **DIPLOMACY, GOVERNANCE, STABILIZATION, AND HUMANITARIAN ASSISTANCE**

The U.S. Government pursues several policy goals in Iraq and Syria that, while not directly part of the OIR mission, are integral to its success. The U.S. Government remains the largest donor of stabilization and humanitarian programming in Iraq and Syria. Other U.S. Government agencies, including the Departments of Justice and the Department of the Treasury, also contribute to the counter-ISIS mission through the imposition of sanctions, prosecutions, and technical assistance programs.<sup>13</sup>

According to State, Iraq is a critical foreign policy priority for the United States. The most recent Integrated Country Strategy for Iraq, assembled by the U.S. Embassy in Baghdad, encourages efforts that strengthen citizen responsive governance, security, democracy, and the rule of law; promotes economic reform that bolsters Iraq's financial sector, achieves energy independence, fosters a diversified and inclusive private sector, and combats corruption; encourages Iraqi leaders to focus on building a secure, stable, and sovereign Iraq free from malign influence; and supports a resilient Iraqi Kurdistan Region while encouraging the Kurdistan Regional Government and Iraqi government to seriously address their respective legal and constitutional concerns. Additionally, the U.S. Government supports Iraq's efforts to expand its diplomatic presence, increase its capacity to uphold its sovereignty, build relationships with its neighbors in the Middle East, and oppose Iranian influence in Iraq.<sup>14</sup>

**WFP emergency food assistance distribution for returning families to rural Aleppo, Syria. (WFP photo)**



The United States' core policy priorities in Syria are to 1) prevent Syria from being used as a base for ISIS, Iran-backed terrorism, or other terrorist groups that threaten the region; 2) verify complete destruction of Syria's chemical weapons program; and 3) determine the fate of U.S. citizens missing in Syria and seek accountability for crimes committed against them.<sup>15</sup>

In FY 2025, the foreign assistance pause and review, subsequent stop-work orders and award terminations, and the transfer of the few remaining awards and functions from USAID to State on July 1, 2025, impacted the oversight and the execution of foreign assistance programming supporting Iraq and Syria.<sup>16</sup> However, the Lead IG agencies continue to follow developments and progress of the foreign assistance review and transfer of USAID functions closely. Updates will be provided in the OIR quarterly reports for FY 2026.<sup>17</sup>

## MISSION SUPPORT

Overseas operations in the U.S. Central Command area of responsibility include other theater requirements in support of the mission. These include administrative, logistical, and management support the U.S. Government provides to military, diplomatic, and humanitarian operations and programs.<sup>18</sup> For example, U.S. military personnel, diplomats, and aid workers who live and work at installations in Iraq, Syria, and neighboring countries require life support and sustainment services and the acquisition and handling of supplies and equipment to support their activities.<sup>19</sup> The Lead IG agencies have continued to conduct oversight projects to identify deficiencies related to activities supporting military operations and non-military programs and issue recommendations to improve the economy, efficiency, and effectiveness of the associated contracts, programs, grants, or activities.<sup>20</sup>

Effective management of mission support activities is critical to the success of the operation. For example, effective contracting support ensures that requiring entities can legally obtain supplies or services from commercial sources in the most efficient manner possible. To achieve this, comprehensive policies and procedures for the management of contractors are required to effectively oversee and integrate contractor personnel and their associated equipment.<sup>21</sup>

**The global presence of U.S. Government personnel and the threat of violence directed toward its employees make the protection of people and facilities a challenge.**

Additionally, the global presence of U.S. Government personnel and the threat of violence directed toward its employees make the protection of people and facilities a 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, which has implications in regions affected by conflict and instability.<sup>22</sup> Lead IG agencies plan and conduct oversight to identify these challenges and issue recommendations to correct deficiencies or improve processes and procedures.<sup>23</sup>

## STRATEGIC OVERSIGHT AREAS

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

- Military operations and security cooperation.
- Diplomacy, governance, stabilization, and humanitarian assistance.
- Mission support.

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

### SOA 1. MILITARY OPERATIONS AND SECURITY COOPERATION

This SOA focuses on determining the degree to which a contingency operation is accomplishing its military and security objectives. The following activities fall under SOA 1.

- Conducting unilateral and partnered counterterrorism operations.
- Providing security assistance.
- Reposturing and consolidating forces and bases.
- Training and equipping partner security forces.
- Assisting, advising, and enabling partner security forces.
- Accounting for equipment.

### SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has three planned or ongoing projects related to military operations and security cooperation under SOA 1 for FY 2026.

The **DoD OIG** is conducting an audit focused on the oversight of Counter-Islamic State of Iraq and Syria Train and Equip Fund (CTEF) equipment. The objective of the audit is to assess the effectiveness of the DoD's oversight of CTEF equipment designated for Iraq. A 2020 DoD OIG audit of the DoD's accountability of CTEF equipment found that Special Operations Joint Task Force–OIR personnel did not account for the budgeted \$715.8 million of CTEF equipment designated for Syria for FYs 2017 and 2018 from procurement through divestment in accordance with DoD Instruction 5000.64 and Army Regulation 735-5.<sup>24</sup>



**U.S. Army Soldiers instruct Syrian partner force soldiers on squad-level movement tactics in Syria. (U.S. Army photo)**

The **Air Force Audit Agency** is conducting a project on base air defense centers. The objective is to determine whether Ninth Air Force (Air Forces Central) air expeditionary wings effectively established air defense centers to protect personnel and mission operations. Ninth Air Force is responsible for air operations, either unilaterally or in concert with regional partners, and developing contingency plans in support of national objectives for the U.S. Central Command’s 21-nation area of responsibility.<sup>25</sup>

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

This SOA focuses on countering some of the root causes of violent extremism. The following activities fall under SOA 2.

- Countering and reducing corruption, social inequality, and extremism.
- Promoting inclusive and effective democracy, civil participation, and empowerment of women.
- Promoting reconciliation, peaceful conflict resolution, demobilization and reintegration of armed forces, and other rule-of-law efforts.
- Providing emergency relief, assistance, and protection to displaced persons, refugees, and others affected by crisis.
- Building or enhancing host-nation governance capacity.
- Supporting sustainable and appropriate recovery and reconstruction activities, repairing infrastructure, removing explosive remnants of war, and re-establishing utilities and other public services.
- Countering trafficking in persons and preventing sexual exploitation and abuse.

### **SELECTED FY 2026 PLANNED AND ONGOING PROJECTS**

The oversight community has two planned or ongoing projects related to diplomacy, governance, stabilization, and humanitarian assistance under SOA 2 for FY 2026.

Countering terrorist financing is a key priority of the Global Coalition to Defeat ISIS.<sup>26</sup> **State OIG** is conducting an audit of the Bureau of Population, Refugees, and Migration’s monitoring of the design and operating effectiveness of mitigation measures for terrorist

financing risks after the October 7, 2023, Hamas attack on Israel.<sup>27</sup> The Bureau of Population, Refugees, and Migration promotes U.S. interests by working to reduce illegal migration, to provide humanitarian assistance to those fleeing persecution, crisis, or violence, and to seek durable solutions for forcibly displaced people around the world. The scope of this audit impacts OIR.<sup>28</sup>

### SOA 3. MISSION SUPPORT

This SOA focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. The following activities fall under SOA 3.

- Providing for the occupational health and safety of personnel.
- Administering U.S. Government programs.
- Managing U.S. Government grants and contracts.
- Ensuring the security of U.S. personnel and property.

### SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has 15 planned or ongoing projects related to mission support under SOA 3 for FY 2026.

**USAID OIG** is planning an engagement to examine USAID's efforts to close out terminated awards in accordance with Federal regulations and Agency policies and procedures. USAID OIG is also planning an engagement to assess USAID's plans and actions to dispose of selected U.S. Government-owned assets. This engagement may include selected terminated awards in Iraq and Syria and U.S. Government-owned assets managed by the former USAID Mission in Iraq.<sup>29</sup>

Further, **USAID OIG** is conducting an audit of USAID's prior management of the Bureau for Humanitarian Assistance warehouse in the United Arab Emirates, which contained supplies available for use in the OIR area of operations. The objective is to determine the extent to which USAID designed and implemented policies, procedures, and practices to manage humanitarian assistance supplies warehoused in the United Arab Emirates for deployment worldwide.<sup>30</sup>

The **DoD OIG** is conducting an audit of the DoD's management of CTEF program resources for detention facilities and displaced persons camps. The objective of the audit is to assess the effectiveness of the DoD's management of CTEF program resources for the improvement of security and humane conditions at detention facilities and displaced persons camps for ISIS detainees. The project is being conducted in response to allegations made to the DoD Hotline and is the second audit in a series of projects related to CTEF.<sup>31</sup>

**DHS OIG** is conducting a project on the U.S. Citizenship and Immigration Services (USCIS) Priority-2 Direct Access Program for U.S.-affiliated Iraqis. The project's objective is to determine whether USCIS and U.S. Immigration and Customs Enforcement, Homeland Security Investigations have taken corrective actions on potentially improper refugee resettlement determinations under the Priority-2 program for U.S.-affiliated Iraqis; and whether USCIS has implemented controls to detect and prevent fraud in the program.<sup>32</sup>

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## FY 2025 COMPLETED OVERSIGHT REPORTS OIR, Including U.S. Government Activities Related to Iraq and Syria\*

### AAA

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OIR 0564</b>	A-2025-0052-FMZ	3	IQ	Jul 10, 2025

**International Cooperative Administrative Support Services Program**

### DoD OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OIR 0565</b>	DODIG-2025-133	3	Other	Aug 6, 2025

**Audit of DoD Hotline Allegations Concerning the Defense Cooperation Agreement with Kuwait**

### State OIG

Total Reports: 3

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**

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>OIR 0562</b>	AUD-GEER-25-25	1	AE, IL, IQ, LB	Jul 23, 2025

**Audit of Department of State Efforts to Counter Iran-Backed Groups in the Middle East**

### USAID OIG

Total Reports: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OIR 0544</b>	8-267-25-001-P	2	IQ	Mar 18, 2025

**Iraq Economic Development: USAID/Iraq Addressed Compliance Issues but Failed to Monitor Progress Toward Program Goals**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OIR 0576</b>	8-000-25-001-A	3	IL	Dec 18, 2024

**Management Advisory: Compliance With Safety Standards at the Bureau for Humanitarian Assistance Warehouse in the United Arab Emirates**

\* 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 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS OIR, Including U.S. Government Activities Related to Iraq and Syria\*

**AFAA**

**Total Projects: 1**

REF NO.	PROJECT NO.	SOA
<b>OIR 0581</b>	DRMD0002550	1

**9AF (AFCENT) Air Base Air Defense Center**

To determine whether 9AF (AFCENT) air expeditionary wings effectively established base air defense centers to protect personnel and mission operations.

**DHS OIG**

**Total Projects: 2**

REF NO.	PROJECT NO.	SOA
<b>OCO 0575</b>	24-011-AUD-CBP	3

**CBP’s Screening of Visa Holders that Received Waivers from Department of State**

To determine the extent to which CBP was aware of Department of State policy changes to grant certain categories of visas without in-person interviews and biometrics; and the extent to which CBP can identify and fully screen visa holders [with waivers] upon arrival at United States ports of entry. Project scope impacts OIR.

REF NO.	PROJECT NO.	SOA
<b>OIR 0578</b>	25-027-ISP-USCIS, ICE	3

**USCIS Priority-2 Direct Access Program for U.S. Affiliated Iraqis**

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

**DoD OIG**

**Total Projects: 3**

REF NO.	PROJECT NO.	SOA
<b>OCO 0582</b>	Planned	3

**Evaluation of the U.S. Central Command’s Integration of Artificial Intelligence**

To determine the extent to which the U.S. Central Command’s current Artificial Intelligence integration strategies are contributing to operational effectiveness across key functional areas, including intelligence analysis, logistics, and cybersecurity. Project scope impacts OIR.

REF NO.	PROJECT NO.	SOA
<b>OIR 0575</b>	D2025-D000RJ-0044.000	3

**Audit of the DoD’s Management of the Counter-Islamic State of Iraq and Syria Train and Equip Fund Program Resources for Detention Facilities and Displaced Persons Camps**

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

\* 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>OIR 0577</b>	D2025-D000RJ-0093.000	1

### **Audit of the DoD's Oversight of Counter-Islamic State of Iraq and Syria Train and Equip Fund Equipment Designated for Iraq**

To assess the effectiveness of the DoD's oversight of CTEF equipment designated for Iraq.

## **State OIG**

**Total Projects: 8**

REF NO.	PROJECT NO.	SOA
<b>OCO 0584</b>	25AUD053	1

### **Audit of the Department of State's Counterterrorism Vetting**

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. Project scope impacts OIR.

REF NO.	PROJECT NO.	SOA
<b>OCO 0585</b>	25AUD004	2

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

To determine whether Bureau of Population, Refugees, and Migration's monitored the design and operating effectiveness of mitigation measures for terrorist financing risks after the October 7, 2023, Hamas attack on Israel. Project scope impacts OIR.

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>	Planned	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.

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.

# FY 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS OIR, Including U.S. Government Activities Related to Iraq and Syria\*

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.

## USAID OIG

**Total Projects: 6**

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 OIR.

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 OIR.

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 OIR.

\* 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 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 OIR.

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 OIR.

REF NO.	PROJECT NO.	SOA
<b>OIR 0568</b>	88100724	3

**Audit of USAID’s Management of the Bureau for Humanitarian Assistance Warehouse in the United Arab Emirates**

To determine the extent to which USAID has designed and implemented policies, procedures, and practices to manage humanitarian assistance supplies warehoused in the United Arab Emirates for deployment worldwide.







A participant in the WFP embroidery and tailoring resilience training in Khost province, Afghanistan. (WFP photo)

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

- 22 Military Operations
- 23 Diplomacy
- 23 Mission Support
- 24 Strategic Oversight Areas
- 26 Endnotes
- 27 FY 2025 Completed Oversight Reports—OES, Including U.S. Government Activities Related to Afghanistan
- 32 FY 2026 Planned and Ongoing Oversight Projects—OES, Including U.S. Government Activities Related to Afghanistan



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

A WFP food convoy pauses in the Salang Pass between Mazar-e-Sharif and Kabul, Afghanistan. (WFP photo)

This oversight plan describes the Lead IG and partner agencies’ oversight of U.S. Government activities for Operation Enduring Sentinel (OES). These activities include those related to military operations, diplomacy, and mission support.

## MILITARY OPERATIONS

The DoD conducts counterterrorism operations and intelligence, surveillance, and reconnaissance (ISR) activities to contain terrorist threats emanating from Afghanistan and protect the U.S. homeland.<sup>1</sup> These operations maintain pressure on threats posed by groups, such as ISIS-Khorasan (ISIS-K), recognized as one of ISIS’s most lethal branches.<sup>2</sup>

ISIS-K recruits through its propaganda arm, al-Azaim Media, which publishes content in multiple languages, including English, according to press reporting.<sup>3</sup> ISIS-K leverages its media presence to incite attacks, solicit funding, and recruit new members. ISIS-K also continues to demonstrate the capability, intent, and will to strike beyond Middle Eastern and Central Asian borders, posing a persistent threat to the U.S. homeland.<sup>4</sup> The group employs a range of tactics, including ambushes, military-style assaults, targeted killings, and bombings, utilizing small arms, light and heavy machineguns, rockets, improvised explosive devices, and suicide bombers.<sup>5</sup>

**The United States coordinates counterterrorism efforts across multiple agencies and cooperates with partners and allies to prevent the re-emergence of external threats from Afghanistan and counteract terrorist recruitment efforts.**

In addition to military operations, the U.S. Government engages in security cooperation activities with Central Asian and South Asian partners to counter terrorism. These partnerships facilitate coordinated efforts to combat threats originating within and emanating from Afghanistan's borders.<sup>6</sup>

## **DIPLOMACY**

The United States coordinates counterterrorism efforts across multiple agencies and cooperates with partners and allies to prevent the re-emergence of external threats from Afghanistan and counteract terrorist recruitment efforts.<sup>7</sup> In support of the OES mission, the U.S. Government's most critical interests in Afghanistan are ensuring the safety of U.S. citizens, including mitigating terrorist threats, and securing the release of all detained Americans.<sup>8</sup> The U.S. Afghanistan policy focuses on counterterrorism, the release of all U.S. detainees, counternarcotics, and curbing illegal migration.<sup>9</sup> State said that it is in the United States' interest to ensure that Afghanistan never again harbors terrorists and is a net contributor to regional stability and cooperation rather than a detractor.<sup>10</sup>

In May, State notified Congress that the functions of the Office of the Coordinator for Afghan Relocation Efforts would be realigned into the Office of Afghanistan Affairs within State's Bureau of South and Central Asian Affairs and that most U.S. foreign assistance programming for Afghanistan was terminated.<sup>11</sup> Enduring Welcome, the whole-of-government effort to relocate and resettle eligible Afghan allies and their families from Afghanistan to the United States was scheduled to close by the end of FY 2025.<sup>12</sup>

In FY 2025, the foreign assistance pause and review, subsequent stop-work orders and award terminations, and the transfer of the few remaining awards and functions from USAID to State on July 1, 2025, impacted the oversight and execution of foreign assistance programming supporting Afghanistan. However, the Lead IG agencies continue to follow developments and progress of the foreign assistance review and transfer of USAID functions closely. Updates will be provided in the OES quarterly reports for FY 2026.<sup>13</sup>

## **MISSION SUPPORT**

The U.S. Government continues to conduct various activities in support of its mission. These activities include protecting U.S. personnel and property, providing for the occupational health and safety of personnel, and administering and conducting oversight of U.S. Government programs, grants, and contracts. The effective management of these activities is critical to support government military and non-military activities in the region.<sup>14</sup> State manages interagency coordination on counterterrorism priorities, securing the release of detained U.S. citizens, and regional security issues related to Afghanistan through its Afghanistan Affairs Unit based in Doha, Qatar.<sup>15</sup> The Afghanistan Affairs Unit works with the Qatari government via a Protecting Power Arrangement to support American citizens in need in Afghanistan.<sup>16</sup>

Additionally, the global presence of U.S. Government personnel and the threat of violence directed toward their employees, makes the protection of people and facilities a challenge. Although the 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, which has implications in regions affected by conflict and

instability. Furthermore, the effects of contingency operations can threaten the health and safety of U.S. personnel and harm the environment.<sup>17</sup> Lead IG agencies plan and conduct oversight to address these challenges.<sup>18</sup>

## STRATEGIC OVERSIGHT AREAS

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

- Military operations.
- Diplomacy.
- Mission support.

Each of the following SOA discussions provide total projects and highlight selected examples of planned or ongoing projects for FY 2026. For a complete list, see the project tables at the end of this plan. The oversight plan for OES includes fewer projects than last year for multiple reasons, including the sunset of the Special Inspector General for Afghanistan Reconstruction (SIGAR) and State’s termination of most U.S. Government-funded humanitarian projects in Afghanistan.<sup>19</sup>

### SOA 1. MILITARY OPERATIONS

This SOA focuses on determining the degree to which the contingency operation is accomplishing its military and security mission. The following activities fall under SOA 1.

- Conducting counterterrorism operations.
- Conducting ISR activities.

### SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has one planned or ongoing project related to military operations under SOA 1 for FY 2026.

**State OIG** is conducting an 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.

### SOA 2. DIPLOMACY

This SOA focuses on countering some of the root causes of violent extremism. The following activities fall under SOA 2.

- Countering terrorist financing, messaging, and travel in Afghanistan and the region.
- Releasing all U.S. detainees.
- Curbing illegal migration.
- Disrupting and deterring drug trafficking.

The oversight community has no planned or ongoing projects related to diplomacy under SOA 2 for FY 2026.

### SOA 3. MISSION SUPPORT

This SOA focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. The following activities fall under SOA 3.

- Providing for the occupational health and safety of personnel.
- Administering U.S. Government programs.
- Managing U.S. Government grants and contracts.
- Ensuring the security of U.S. personnel and property.

### SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has eleven planned or ongoing projects related to mission support under SOA 3 for FY 2026.

**Tens of thousands of Afghan families have crossed back into Afghanistan from Pakistan due to increased pressure and deportations. (UNHCR photo)**

**USAID OIG** is planning to examine USAID’s efforts to close out terminated awards in accordance with Federal regulations and Agency policies and procedures. USAID OIG is also planning 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 Secretary of State, and identify lessons learned to strengthen and ensure the continuity of foreign assistance programs and operations. These reviews may include selected terminated awards in Afghanistan.



The **DoD OIG** is conducting an audit of the DoD’s management of the Logistics Civil Augmentation Program Contract for the Coordinator for Afghan Relocation Efforts at Camp As Sayliyah. The objective is to assess the effectiveness of the DoD’s management of the Logistics Civil Augmentation Program.<sup>20</sup> The Logistics Civil Augmentation Program is an Army program to plan for and provide contracted capabilities to assist commanders in accomplishing their missions when the sustainment force structure is not available or not an option for contingency and non-contingency requirements.<sup>21</sup>

**DHS OIG** is conducting a review of asylum application adjudication processing in response to *Ahmed v. DHS*. The objective of the project is to determine whether missed aliases or incomplete resolution of potential matches to derogatory records increased following the *Ahmed v. DHS* settlement agreement.<sup>22</sup>

**Department of Health and Human Services (HHS) OIG** is conducting a project on the Refugee Resettlement Program. Under the Refugee Resettlement Program, the Administration for Children and Families, Office of Refugee Resettlement (ORR) provides funding for benefits and services to facilitate the successful resettlement in the United States of refugees and other eligible individuals, and to help them attain self-sufficiency. This project will summarize nationwide data on the ORR Program; identify recent trends in participation and outcomes; and identify any challenges encountered by States, replacement designees, and domestic resettlement agencies and other non-profit organizations in administering ORR-funded benefits and services.<sup>23</sup>

## ENDNOTES

1. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022; OSD(PA), “Public Affairs Guidance (PAG) Operation Enduring Sentinel—Over-The-Horizon Operations,” 1/4/2022; OUSD(P), vetting comment, 11/5/2024.
2. NCTC, website, “ISIS-Khorasan (ISIS-K),” 3/2025.
3. DIA, response to DoD OIG request for information, 25.3 OES 023, 7/8/2025.
4. USCENTCOM, “Statement for the Record, General Michael ‘Erik’ Kurilla, Commander, U.S. Central Command Before the Senate Committee on Armed Services on the Posture of U.S. Central Command,” 6/10/2025.
5. NCTC, website, “ISIS-Khorasan (ISIS-K),” 3/2025.
6. USCENTCOM, “Statement for the Record, General Michael ‘Erik’ Kurilla, Commander, U.S. Central Command Before the Senate Committee on Armed Services on the Posture of U.S. Central Command,” 6/10/2025.
7. State SCA/P, response to State OIG request for information, 4/11/2025.
8. State, response to State OIG request for information, 7/15/2025.
9. State, response to State OIG request for information, 7/15/2025.
10. USUN, press release, “Explanation of Vote on ‘The Situation in Afghanistan,’” 7/7/2025.
11. State CARE, response to State OIG request for information, 7/21/2025.
12. State, “Congressional Budget Justification Department of State, Foreign Operations, and Related Programs, FY 2025,” 3/11/2024.
13. DoD OIG, “Operation Inherent Resolve and Other U.S. Government Activities Related to Iraq and Syria,” 7/29/2025; State, social media post, “Making Foreign Aid Great Again,” 7/1/2025; USAID BHA, response to USAID OIG request for information, 5/28/2025.
14. GAO, “Embassy Management: Increasing Costs and Natural Hazards Threaten State’s Efforts,” GAO-25-107582, 11/14/2024.
15. Afghanistan Affairs Unit, cable, “Afghanistan: Scen setter for DAS Bischooping’s and Director Stewart’s Visit to AAU,” 25 AFGHANISTAN AFFAIRS UNIT DOHA 142, 5/26/2025.
16. State, “Integrated Country Strategy: Afghanistan,” 11/14/2023.
17. GAO, “Embassy Management: Increasing Costs and Natural Hazards Threaten State’s Efforts,” 11/2024.
18. IG Act of 1978, as amended (5 U.S.C. Section 419).
19. SIGAR, “Special Inspector General for Afghanistan Reconstruction (SIGAR): Sunset Plan,” 6/20/2024; State PRM, response to State OIG request for information, 6/26/2025.
20. DoD OIG, project announcement, “Audit of the DoD’s Management of the Logistics Civil Augmentation Program Contract for the Coordinator for Afghan Relocation Efforts at Camp As Sayliyah,” Project no. D2025-D000RJ-0029.000, 11/6/2024.
21. Department of the Army, “Army Regulation 700-127: Logistics Civil Augmentation Program,” 12/22/2024.
22. DHS OIG, website, “Review of Asylum Application Adjudication Processing in Response to Ahmed vs. DHS Settlement,” undated.
23. HHS OIG, website, “National Snapshot of Recent Trends in the Refugee Resettlement Program,” undated.

# FY 2025 COMPLETED OVERSIGHT REPORTS

## OES, Including U.S. Government Activities Related to Afghanistan\*

### DHS OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0088</b>	OIG-25-30	3	AF	Jul 2, 2025

**DHS Needs to Improve Oversight of Parole Expiration for Select Humanitarian Parole Process**

### DoD OIG

Total Reports: 2

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0167</b>	DODIG-2025-163	3	AF, QA	Sep 19, 2025

**Audit of the DoD's Management of the Logistics Civil Augmentation Program Contract for the Coordinator for Afghan Relocation Efforts at Camp As Sayliyah**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0168</b>	DODIG-2025-098	1	AF	May 22, 2025

**Summary Report: Housing Foreign Non-DoD Civilians on DoD Installations—Lessons Learned from Prior DoD OIG Reports**

### DOJ OIG

Total Reports: 1

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0056</b>	25-056	3	AF	Jun 10, 2025

**Audit of the Federal Bureau of Investigation's Participation in the Handling of Afghan Evacuees During Operation Allies Refuge and Operation Allies Welcome**

### SIGAR

Total Reports: 31

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0063</b>	SIGAR-25-16-AR	3	AF	Mar 10, 2025

**Public International Organizations in Afghanistan: State and USAID Agreements with PIOs Need Strengthening to Ensure U.S. Funds are Not Diverted to Terrorist Groups**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0066</b>	SIGAR-25-22-AR	3	AF	Apr 28, 2025

**Memorandums of Understanding with Taliban-Led Ministries: State Department's Implementing Partners' MOUs Have Had Mixed Effect on Assistance Delivery**

\* 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

## OES, Including U.S. Government Activities Related to Afghanistan\*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0075</b>	SIGAR-25-01-AR	3	AF	Oct 10, 2024

### Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0080</b>	SIGAR 25-30-AR/	3	AF	Aug 29, 2025

### State Demining Activities

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0084</b>	SIGAR-25-05-LL	2	AF	Nov 21, 2024

### Staffing the Mission: Lessons from the U.S. Reconstruction of Afghanistan

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0085</b>	SIGAR-25-03-AR	3	AF	Nov 22, 2024

### Combating Violence Against Women in Afghanistan: State and USAID Can't Fully Determine Impacts of U.S. Efforts Without Developing Goals and Increasing Site Visits

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0126</b>	SIGAR-24-39-FA	3	AF	Sep 30, 2024

### USAID's Strengthening Education in Afghanistan Program: Audit of Costs Incurred by The Asia Foundation

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0129</b>	SIGAR-25-06-FA	3	AF	Dec 5, 2024

### USAID's Afghanistan Women's Scholarship Endowment: Audit of Costs Incurred by Texas A&M AgriLife Research

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0130</b>	SIGAR-25-13-FA	3	AF	Feb 17, 2025

### USAID's Supporting Transformation for Afghanistan's Recovery Program: Audit of Costs Incurred by Catholic Relief Services

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0131</b>	SIGAR-25-11-FA	3	AF	Dec 23, 2024

### USAID's Urban Health Initiative: Audit of Costs Incurred by Jhpiego Corporation

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0132</b>	SIGAR-25-09-FA	3	AF	Dec 18, 2024

### USAID's Assistance for Families and Indigent Afghans to Thrive: Audit of Costs Incurred by Management Sciences for Health Inc.

\* 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>OES 0133</b>	SIGAR 25-02-FA	3	AF	Nov 8, 2024

**USAID's Engineering Support Program: Audit of Costs Incurred by Tetra Tech Inc**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0134</b>	SIGAR-25-10-FA	3	AF	Dec 23, 2024

**USAID's Program in Afghanistan: Audit of Costs Incurred (Redacted)**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0135</b>	SIGAR-25-08-FA	3	AF	Dec 13, 2024

**USAID's Program: Audit of Costs Incurred (Redacted)**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0136</b>	SIGAR-25-14-FA	3	AF	Jan 17, 2025

**USAID's Program: Audit of Costs Incurred (Redacted)**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0137</b>	SIGAR-25-12-FA	3	AF	Jan 8, 2025

**State's Justice Sector Support Program: Audit of Costs Incurred by Tetra Tech Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0138</b>	SIGAR-25-07-FA	3	AF	Dec 6, 2024

**Department of State's Scholarship Program in Afghanistan: Audit of Costs Incurred by the American University of Beirut**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0139</b>	SIGAR-25-04-FA	3	AF	Nov 26, 2024

**Department of Defense's Afghanistan Automated Biometric Identification System Maintenance, Operations, and Sustainment Support Services: Audit of Costs Incurred by Ideal Innovations Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0140</b>	SIGAR-25-15-FA	3	AF	Feb 12, 2025

**Department of Defense's Afghan National Tracking System Support Program: Audit of Costs Incurred by Raytheon Blackbird Technologies Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0141</b>	SIGAR-25-24-FA	3	AF	May 27, 2025

**USAID's Afghanistan Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) Program: Audit of Costs Incurred by Abt Global**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0142</b>	SIGAR-25-23-FA	3	AF	May 19, 2025

**USAID's Sustaining Technical and Analytic Resources (STAR) Program: Audit of Costs Incurred by Public Health Institute**

## FY 2025 COMPLETED OVERSIGHT REPORTS OES, Including U.S. Government Activities Related to Afghanistan\*

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0143</b>	SIGAR-25-20-FA	3	AF	Mar 31, 2025

**USAID's Support to the President's Emergency Plan for AIDS Relief in Afghanistan: Audit of Costs Incurred by Chemonics International Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0144</b>	SIGAR-25-18-FA	3	AF	Mar 18, 2025

**USAID's Global Health Supply Chain-Procurement and Supply Management Program: Audit of Costs Incurred by Chemonics International Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0145</b>	SIGAR-25-26-FA	3	AF	Jul 1, 2025

**USAID's Information Management for Disaster Risk Reduction and Response in Afghanistan: Audit of Costs Incurred by iMMAP Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0146</b>	SIGAR-25-25-FA	3	AF	Jun 26, 2025

**USAID's Afghan Urban Water and Sanitation Activity: Audit of Costs Incurred by DT Global Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0147</b>	SIGAR-25-17-FA	3	AF	Mar 12, 2025

**USAID's Afghanistan Monitoring, Evaluation, and Learning Activity: Audit of Costs Incurred by Management Systems International Inc.**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0148</b>	SIGAR-25-19-FA	3	AF	Mar 21, 2025

**USAID's Reaching Impact, Saturation, and Epidemic Control Program: Audit of Costs Incurred by Jhpiego Corporation**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0149</b>	SIGAR-25-28-FA	3	AF	Jul 10, 2025

**State's Drug Advisory and Treatment Projects: Audit of Costs Incurred by The Colombo Plan**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0150</b>	SIGAR-25-21-FA	3	AF	Apr 8, 2025

**State's Afghan University Student Exchange Program: Audit of Costs Incurred by American Councils for International Education**

\* 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>OES 0169</b>	SIGAR-25-27-AR	3	AF	Jul 7, 2025

**State Risk Assessments for Assistance Projects: Bureaus Prepared Required Assessments, But Inconsistencies May Increase Project Risk**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0171</b>	SIGAR 25-29-LL	3	AF	Aug 13, 2025

**A Broken Aid System: Delivering U.S. Assistance to Taliban-Controlled Afghanistan**

**State OIG Total Reports: 3**

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>OES 0165</b>	ISP-I-25-12	3	AF, QA	May 6, 2025

**Inspection of Embassy Doha, Qatar**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0166</b>	ISP-S-25-12	3	AF, QA	Mar 25, 2025

**Classified Inspection of Embassy Doha, Qatar**

**USAID OIG Total Reports: 1**

REF NO.	REPORT NO.	SOA	COUNTRY	FINAL REPORT
<b>OES 0028</b>	5-000-25-002-P	2	AF	May 28, 2025

**Afghanistan: USAID Can Strengthen Coordination, Award Requirements, and Guidance to Safeguard Implementers and Manage Taliban Engagement**



# FY 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS OES, Including U.S. Government Activities Related to Afghanistan\*

## DHS OIG

Total Projects: 2

REF NO.	PROJECT NO.	SOA
<b>OCO 0575</b>	24-011-AUD-CBP	3

### CBP’s Screening of Visa Holders That Received Waivers from Department of State

To determine the extent to which CBP was aware of State policy changes to grant certain categories of visas without in-person interviews and biometrics; and the extent to which CBP can identify and fully screen visa holders [with waivers] upon arrival at United States ports of entry. Project scope impacts Operation Enduring Sentinel.

REF NO.	PROJECT NO.	SOA
<b>OES 0087</b>	24-015-ISP-USCIS	3

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

To determine whether missed aliases or incomplete resolution of potential matches to derogatory records increased following the *Ahmed v. DHS* settlement agreement.

## HHS OIG

Total Projects: 1

REF NO.	PROJECT NO.	SOA
<b>OES 0086</b>	A-09-23-01009	3

### National Snapshot of Recent Trends in the Refugee Resettlement Program

To summarize nationwide data on the Office of Refugee Resettlement Program; identify recent trends in participation and outcomes; and identify any challenges encountered by States, Replacement Designees, and domestic resettlement agencies and other non-profit organizations in administering ORR-funded benefits and services.

## State OIG

Total Projects: 5

REF NO.	PROJECT NO.	SOA
<b>OCO 0584</b>	25AUD053	1

### Audit of the Department of State’s Counterterrorism Vetting

To determine whether State’s risk management and counterterrorism vetting procedures are designed to prevent terrorist organizations from benefitting from U.S. foreign assistance funds.

REF NO.	PROJECT NO.	SOA
<b>OES 0172</b>	Planned	3

### Inspection of Embassy Bishkek, Kyrgyz Republic

To evaluate the programs and operations of the U.S. Embassy in Bishkek, Kyrgyz Republic.

\* 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>OES 0173</b>	Planned	3

#### **Classified Inspection of Embassy Bishkek, Kyrgyz Republic**

To evaluate the programs and operations of the U.S. Embassy in Bishkek, Kyrgyz Republic.

REF NO.	PROJECT NO.	SOA
<b>OES 0176</b>	Planned	3

#### **Inspection of Embassy Tashkent, Uzbekistan**

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

REF NO.	PROJECT NO.	SOA
<b>OES 0177</b>	Planned	3

#### **Classified Inspection of Embassy Tashkent, Uzbekistan**

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

### **USAID OIG**

**Total Projects: 4**

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 Enduring Sentinel.

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 Enduring Sentinel.

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 Enduring Sentinel.

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 Enduring Sentinel.





A U.S. Soldier holds restraints on a military aircraft prior to an illegal alien removal flight at Naval Station Guantánamo Bay, Cuba. (U.S. Air Force photo)

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

36 Background

41 Strategic Oversight Areas

42 Endnotes

43 FY 2025 Completed Oversight Reports—OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay

43 FY 2026 Planned and Ongoing Oversight Projects—OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay



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

A U.S. Marine assigned to Joint Task Force Southern Guard stands guard on the flight line during a removal flight at Naval Station Guantánamo Bay, Cuba. (U.S. Air Force photo)

This oversight plan describes the Lead IG and partner agencies' developing oversight of U.S. Government activities related to Operation Southern Guard (OSG), a new overseas contingency operation. The scope of these activities includes the Department of Homeland Security (DHS)-led illegal alien holding and security operations at Naval Station Guantánamo Bay, Cuba (NSGB), and mission support provided by the DoD and other U.S. Government agencies. As the scope of OSG and related oversight needs evolve, oversight agencies will identify high-risk areas and develop targeted oversight projects throughout FY 2026. Further details will be provided in the upcoming Lead IG's quarterly report for OSG, which will provide detailed, updated information on OSG and related U.S. Government activities.

### BACKGROUND

On March 31, 2025, the Secretary of Defense identified OSG as a new overseas contingency operation.<sup>1</sup> OSG is the U.S. Southern Command (USSOUTHCOM) effort to support the DHS-led illegal alien holding operations at NSGB.<sup>2</sup> On July 11, 2025, the Secretary of



**Members of DHS and State tour the Migrant Operations Center at Naval Station Guantánamo Bay, Cuba.**  
(U.S. Air Force photo)

Defense notified the Council of the Inspectors General on Integrity and Efficiency (CIGIE) of this new overseas contingency operation. The Acting CIGIE Chair designated the Acting DoD IG as the Lead IG for OSG, effective July 16, 2025.<sup>3</sup> Although the DoD IG serves as the Lead IG for this overseas contingency operation, DHS maintains primary responsibility for illegal alien holding operations as the lead Federal agency.<sup>4</sup>

## **U.S. HOMELAND DEFENSE AND SECURITY**

The DoD is responsible for providing the military capabilities to deter war and ensure U.S. homeland defense. Homeland defense includes the protection of U.S. sovereignty, territory, domestic population, and critical defense infrastructure against external threats and aggression, as well as other threats as directed by the President.<sup>5</sup>

U.S. homeland security is a collaborative national effort to counter terrorist attacks and security threats, secure U.S. borders, cyberspace, and critical infrastructure, and minimize the damage and recover from attacks that do occur. DHS serves as the lead Federal agency for homeland security.<sup>6</sup> U.S. Immigration and Customs Enforcement (ICE) is DHS' primary operational component responsible for apprehending, detaining, and removing illegal aliens who are unlawfully present in the United States.<sup>7</sup>

### **Department of Defense**

Section 284 of title 10, United States Code (10 U.S.C. 284), authorizes the DoD to provide specified support to federal, state, local, tribal, and foreign law enforcement agencies for counterdrug activities and operations against transnational criminal organizations. Authorized support activities include equipment maintenance; personnel transportation; establishment and operation of bases and training facilities; training services; detection and monitoring of air, sea, and surface traffic beyond U.S. borders, as well as up to 25 miles inside the U.S. borders; linguist and intelligence analysis services; and aerial and ground reconnaissance.<sup>8</sup> In March 2025, the Secretary of Defense approved ICE's use of facilities and land for expansion of temporary holding capacity at NSGB for illegal aliens.<sup>9</sup>

### **U.S. Naval Station Guantánamo Bay (NSGB)**

NSGB is a 45-square-mile installation that lies on Cuba's southeastern coast, approximately 430 miles southeast of Miami. Established in 1903 through a lease agreement, NSGB is the oldest U.S. overseas military installation and the only one in a communist country. The United States severed diplomatic ties with Cuba in 1961 and the NSGB has been self-sufficient since 1964, with its own power and water sources.<sup>10</sup>

Today, NSGB serves as a critical forward-operating base. Its strategic location supports the U.S. regional security objectives and U.S. homeland defense, enabling missions such as maritime security, counternarcotics and counterterrorism operations, migrant and detention operations, and humanitarian assistance.<sup>11</sup>

Since 2004, NSGB has also hosted military commissions, tribunals established to try individuals for war-related unlawful conduct, overseen by the DoD's Office of Military Commissions. As of June 2025, 12 detainees, including 5 allegedly involved in the September 11 attacks and 1 accused USS Cole attack planner, have active charges pending before these commissions.<sup>12</sup>

### **USNORTHCOM**

The U.S. Northern Command (USNORTHCOM) and USSOUTHCOM are directly involved in the defense of the homeland.<sup>13</sup> USNORTHCOM is working with DHS to augment U.S. Customs and Border Protection along the southern border of the United States with additional military forces.<sup>14</sup>

### **USSOUTHCOM**

USSOUTHCOM is responsible for DoD activities across Central America, South America, and the Caribbean (except U.S. commonwealths and territories). USSOUTHCOM works with federal agencies and partners in the region to strengthen partnerships and counter threats from transnational criminal organizations, violent extremist organizations, and malign regional and external state actors.<sup>15</sup> Through security cooperation and State's security assistance, USSOUTHCOM can strengthen partnerships, and counter violent extremist organizations and transnational criminal organizations. Subordinate command structures USSOUTHCOM to conduct operations at NSGB and their missions are described below.

#### **Joint Task Force Guantánamo (JTF-GTMO)**

JTF-GTMO, a tenant command under USSOUTHCOM at NSGB, is a joint command responsible for the legal care and custody of Law of War detainees. It operates independently from OSG.<sup>16</sup>

#### **Joint Task Force Southern Guard (JTF-SG)**

JTF-SG, established by USSOUTHCOM on February 1, 2025, supports illegal alien holding operations at NSGB. U.S. Army South initially led JTF-SG; however, in May 2025, U.S. Marine Corps Forces South took over leadership responsibilities, overseeing the establishment and management of facilities supporting DHS-led operations, including coordinating security, medical services, transportation, and weather considerations for the transfer of illegal aliens.<sup>17</sup>

**In early February 2025, U.S. military personnel arrived at NSGB to support DHS-led illegal alien holding operations.**

## USTRANSCOM

The U.S. Transportation Command (USTRANSCOM) is a unified, functional combatant command which provides support to other combatant commands, the Military Services, defense agencies and other U.S. Government organizations. USTRANSCOM conducts globally integrated mobility operations, leads the Joint Deployment and Distribution Enterprise, and provides enabling capabilities to project and sustain the Joint Force.<sup>18</sup>

## Department of Homeland Security

DHS was established in the wake of the September 11, 2001 terrorist attacks on the United States, with the core responsibility to keep the U.S. homeland safe. Over the past 20 years, DHS has evolved into the third largest Federal agency, composed of eight operational components and seven support components.<sup>19</sup> In accordance with section 202 of title 6, United States Code, DHS is responsible for “[s]ecuring the borders, territorial waters, ports, terminals, waterways, and air, land, and sea transportation systems of the United States” and “[p]reventing the entry of terrorists and the instruments of terrorism into the United States.”<sup>20</sup>

ICE is the principal investigative arm of DHS. ICE’s Enforcement and Removal Operations directorate manages all aspects of the immigration enforcement process, including identification and arrest, domestic transportation, detention, bond management, and supervised release. The operations directorate targets public safety threats, such as illegal aliens convicted of crime and gang members, as well as individuals who have otherwise violated U.S. immigration laws, including those who illegally re-entered the country after being removed, and immigration fugitives ordered removed by Federal immigration judges.<sup>21</sup>

## DHS-LED OPERATIONS

On January 20, 2025, the President directed the Secretary of Homeland Security to detain all aliens apprehended for immigration law violations, to the fullest extent permitted by law, until their removal from the United States.<sup>22</sup> To support this directive, the President tasked the Secretaries of Defense and Homeland Security with expanding the Migrant Operations Center (MOC) at NSGB to full capacity. The expansion of MOC was intended to provide additional detention space for high-threat illegal aliens.<sup>23</sup>

In early February 2025, U.S. military personnel arrived at NSGB to support DHS-led illegal alien holding operations.<sup>24</sup> Concurrently, leadership from USSOUTHCOM and DHS conducted an initial site assessment at NSGB to determine construction, logistics, and operational requirements for expanding illegal alien holding capacity across the installation. The assessment aimed to identify the optimal course of action for increasing holding operations for high threat illegal aliens.<sup>25</sup>

## Migrant Operations Center

The MOC is a separate facility from the high-security military prison used to detain terrorism suspects. The goal of the MOC is to provide a safe and secure living environment for temporarily-held illegal aliens.<sup>26</sup>

### Memorandum of Understanding

A March 7, 2025, Memorandum of Understanding between the DoD and DHS established roles and responsibilities for the custody and holding of illegal aliens with final removal orders at NSGB. Pursuant to the Memorandum and 10 U.S.C. 284, the DoD must support mandatory detentions by ICE at NSGB of illegal aliens who are linked to transnational criminal organizations or drug-related criminal activities. According to the MoU, individuals with final removal orders but without clear ties to transnational criminal organizations or drug-related criminal activities, including those who have overstayed their visas, will not be moved to NSGB.<sup>27</sup>

Between January 20 and March 25, 2025, USTRANSCOM conducted 31 military and contract airlift missions to NSGB. These flights transported 715 personnel and more than 1,000 tons of cargo. The cargo included sustainment supplies and equipment for general base operations, as well as equipment specifically designated for OSG. None of these flights transported illegal aliens to or from NSGB.<sup>28</sup>

On February 4, 2025, DHS announced the arrival of the first 10 illegal aliens at NSGB. DHS identified these individuals as members of Tren de Aragua, which the Secretary of State designated as a foreign terrorist organization. DHS transported these illegal aliens to NSGB to be temporarily held until they were transported to their country of origin or other appropriate destination.<sup>29</sup> As of August 2025, DHS data indicated an average daily population of 17 illegal aliens at NSGB.<sup>30</sup>

First flight of illegal aliens to NSGB. (DHS photo)



**GAO is conducting an audit to determine the extent to which the DoD is tracking its costs, including reimbursements, transfers, and reprogramming, and following applicable statutory reporting requirements since FY 2025 for U.S. southern border operations.**

## STRATEGIC OVERSIGHT AREAS

As of October 1, 2025, whole-of-government oversight of OSG was in its initial stages. To coordinate oversight efforts, the Lead IG established an interagency working group focused on OSG-related policies, programs, and operations. This collaborative work will inform the oversight community's planned and ongoing oversight of OSG, and assist in the development of strategic oversight areas. Further details and developments will be provided in the Lead IG's FY 2026 quarterly reports.

### SELECTED FY 2026 PLANNED AND ONGOING PROJECTS

The oversight community has 4 planned and 3 ongoing audits for FY 2026.

The **DoD OIG** is planning two audits related to OSG. The first audit will assess the effectiveness of the DoD's air transportation of detainees in support for DHS-led border security operations. The second planned audit will assess the JTF-SG's execution of security, medical, and logistical support for the Migrant Operations Center at NSGB, and the DoD's efforts to sustain JTF-SG personnel deployed to NSGB.

**State OIG** is planning an inspection of the programs and operations of the U.S. Embassy in Havana, Cuba. The inspection will assess the Embassy's executive direction, policy and program implementation, resource management, information management, and security. The inspection will result in classified and unclassified reports.

**GAO** is conducting an audit to determine the extent to which the DoD is tracking its costs, including reimbursements, transfers, and reprogramming, and following applicable statutory reporting requirements since FY 2025 for U.S. southern border operations. These costs will include those for NSGB detention facilities.<sup>31</sup>

Additionally, **GAO** is conducting two audits related to ICE operations, including at NSGB. The first audit will determine ICE's costs for detaining individuals in immigration detention facilities. For example, the audit will determine how ICE has funded its detention operations and how it plans to fund future expansion of immigration detention capacity.<sup>32</sup> The second audit will determine what ICE data indicate about the number and characteristics of individuals in its custody; which facilities ICE is using to detain individuals in its custody; the extent to which DHS or ICE evaluated needs for detention space and how they are acquiring new detention space; how ICE makes detention facility placement decisions; and to what extent the agency considers facility cost and capacity data when placing individuals at detention facilities.<sup>33</sup>

## ENDNOTES

1. Acting Assistant Secretary of Defense letter to Chair of CIGIE, “Notification of the Commencement of a New Overseas Contingency Operation, Operation Southern Guard,” undated.
2. USSOUTHCOM, website “Joint Task Force Southern Guard,” undated.
3. CIGIE, Designation of Lead IG for OSG, 7/16/2025.
4. DoD, “Statement by Chief Pentagon Spokesman Sean Parnell on DoD Personnel Support to ICE,” 6/25/2025.
5. OUSD(P), Assistant Secretary of Defense for Homeland Defense and Global Security, website, “Frequently Asked Questions,” undated; DoD, website, “About,” undated.
6. OUSD(P), Assistant Secretary of Defense for Homeland Defense and Global Security, website, “Frequently Asked Questions,” undated; DHS, website, “Mission,” undated.
7. DHS, “ICE Overview,” undated.
8. CRS, “The Defense Department and 10 U.S.C. 284: Legislative Origins and Funding Questions,” 2/20/2019.
9. OSD, memorandum, “Department of Defense Support to U.S. Immigration and Customs Enforcement Operations,” 3/7/2025.
10. Commander, U.S. Navy Region South, Naval Station Guantanamo Bay, websites, “Installation Information” and “History,” undated; U.S. Navy, “USS St. Louis (LCS-19) Supports Operation Southern Guard at Naval Station Guantanamo Bay,” 2/4/2025.
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13. OUSD(P), Assistant Secretary of Defense for Homeland Defense and Global Security, website, “Frequently Asked Questions,” undated.
14. DoD, website, “Southern Border,” undated.
15. USSOUTHCOM, websites, “Area of Responsibility” and “Counter Threats,” undated; CRS, “Defense Primer: U.S. Southern Command (SOUTHCOM),” 7/21/2025.
16. Navy Region Southeast, Commander, website, “NS Guantanamo Bay,” undated; Joint Task Force Guantanamo, website, undated.
17. USSOUTHCOM, website, “Joint Task Force Southern Guard Overview,” undated; ShaTyra Red-Cox, “U.S. Army South Leads Joint Task Force in Support of Illegal Alien Holding Operation in Guantanamo Bay,” USSOUTHCOM, 2/4/2025; Natalie Rubenak, “90 Days In—Joint Task Force Southern Guard,” USSOUTHCOM 5/6/2025; USSOUTHCOM, vetting comment, 9/22/2025.
18. USTRANSCOM, website, “About USTRANSCOM,” undated.
19. DHS, website, “Priorities,” undated.
20. DHS, website, “In Focus,” undated.
21. DHS, “ICE Overview,” undated.
22. White House, “Securing Our Borders,” Executive Order no. 14165, 1/20/2025.
23. White House, memorandum, “Expanding Migrant Operations Center at Naval Station Guantanamo Bay to Full Capacity,” 1/29/2025; ICE, “Performance Work Statement. Migrant Operations Center (MOC) at Naval Station Guantanamo Bay, Cuba,” undated.
24. DVIDS, photo, “DHS, DoD Conduct Site Assessment to Expand Capabilities in Cuba,” 7/22/2025; USSOUTHCOM, press release, “U.S. Military Troops Arrive at Naval Station Guantanamo Bay for Illegal Alien Holding Operations,” 2/3/2025; BBC, “Migrants Held At Guantanamo Transferred To U.S.,” 3/13/2025.
25. DVIDS, photo, “DHS, DoD Conduct Site Assessment to Expand Capabilities in Cuba,” 7/22/2025; USSOUTHCOM, press release, “U.S. Military Troops Arrive at Naval Station Guantanamo Bay for Illegal Alien Holding Operations,” 2/3/2025; BBC, “Migrants Held At Guantanamo Transferred To U.S.,” 3/13/2025.
26. ICE, “Performance Work Statement. Migrant Operations Center (MOC) at Naval Station Guantanamo Bay, Cuba,” undated.
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32. GAO, “Immigration Detention Costs and Funding,” project no. 108665, 7/31/2025.
33. GAO, “Immigration Detention Expansion and Operations,” project no. 108663, 7/31/2025.

## FY 2025 COMPLETED OVERSIGHT REPORTS OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay

In FY 2025, there were no completed oversight reports related to Operation Southern Guard (OSG).

## FY 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay\*

### DoD OIG

Total Projects: 2

REF NO.	PROJECT NO.
<b>OSG 0009</b>	Planned

#### Audit of the DoD's Air Transportation of Detainees

To determine to what extent the DoD processed and executed Department of Homeland Security (DHS) requests for support related to the Southern Border, specifically for air transportation of illegal aliens, in accordance with Federal and DoD policies, and agreements with DHS.

REF NO.	PROJECT NO.
<b>OSG 0012</b>	Planned

#### Audit of the Joint Task Force-Southern Guard's Support for the Migrant Operations Center at Naval Station Guantánamo Bay

To assess the Joint Task Force-Southern Guard's execution of security, medical, and logistical support for the Migrant Operations Center at Naval Station Guantánamo Bay, and the DoD's efforts to sustain Joint Task Force-Southern Guard personnel deployed to Naval Station Guantánamo Bay.

### GAO

Total Projects: 3

REF NO.	PROJECT NO.
<b>OSG 0003</b>	108437

#### Cost of DoD Support to Southern Border Operations

To determine the extent to which DoD is tracking its costs, including reimbursements, transfers, and reprogramming's, and following applicable statutory reporting requirements since fiscal year 2025 for southern border operations. These costs will include those for the Guantánamo Bay detention facilities.

\* As of September 23, 2025.

# FY 2026 PLANNED AND ONGOING OVERSIGHT PROJECTS OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay\*

REF NO.	PROJECT NO.
<b>OSG 0007</b>	108665

### Immigration Detention Costs and Funding

To determine how ICE has funded detention operations, how it plans to fund the expansion of immigration detention capacity, how costs and funding sources differ by type of detention facility (e.g., whether the facility is owned, operated, or managed by ICE, the U.S. Marshals Service, the Federal Bureau of Prisons, state and local governments, private companies, or the U.S. military); and how ICE manages and oversees costs for immigration detention, including those for Guantánamo Bay detention facilities.

REF NO.	PROJECT NO.
<b>OSG 0008</b>	108663

### Immigration Detention Expansion and Operations

To determine what ICE data indicate about the number and characteristics of individuals in its custody; what facilities ICE is using to detain individuals in its custody, and how has this changed over time; the extent to which DHS or ICE evaluated needs for detention space, and how they are acquiring new detention space; how ICE makes detention facility placement decisions; and to what extent the agency considers facility cost and capacity data when placing individuals at detention facilities. This review will include ICE’s use of DoD facilities, including the Guantánamo Bay detention facilities.

## State OIG

**Total Projects: 2**

REF NO.	PROJECT NO.
<b>OSG 0010</b>	Planned

### Inspection of Embassy Havana, Cuba

To evaluate the programs and operations of the U.S. Embassy in Havana, Cuba.

REF NO.	PROJECT NO.
<b>OSG 0011</b>	Planned

### Classified Inspection of Embassy Havana, Cuba

To evaluate the programs and operations of the U.S. Embassy in Havana, Cuba.

\* As of September 23, 2025.







20mm rounds loaded into a Counter-Rocket, Artillery, and Mortar system at Union III, Iraq. (U.S. Army photo)

## APPENDIXES

- 48 Appendix A: About the Lead Inspector General
- 49 Appendix B: Methodology for Preparing the Lead IG Comprehensive Oversight Plan
- 50 Appendix C: Criminal Investigations and Hotline
- 52 Appendix D: FY 2026 Budget Requests
- 57 Appendix E: Funding for OIR, Including U.S. Government Activities Related to Iraq and Syria
- 60 Appendix F: Funding for OES, Including U.S. Government Activities Related to Afghanistan
- 62 Appendix G: Funding for OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay
- 63 Endnotes
- 64 Acronyms
- 65 Maps

## APPENDIX A

# About the Lead Inspector General

The Inspector General Act of 1978, as amended (IG Act; codified in 5 U.S.C. sections 401-424), established the Lead Inspector General (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 of the IG Act 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.

Section 419 also requires that the Inspectors General 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 Lead IG Comprehensive Oversight Plan

This plan covers the period from October 1, 2025, through September 30, 2026. The three 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 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 IG, as the Lead IG for OIR, OES, and OSG, 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, collaborate with other agencies as necessary, and then participate in editing the entire report.



## APPENDIX C

# Criminal Investigations and Hotline

### CRIMINAL INVESTIGATIONS

The investigative branches of the Lead IG agencies—the DoD OIG’s Defense Criminal Investigative Service (DCIS), 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:

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

OIG law enforcement organizations refer matters for criminal prosecution, civil prosecution, and alternative remedies when facts warrant such referrals.

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

The DCIS is collaborating with the DHS OIG Office of Investigations as it relates to allegations of misconduct related to programs and operations associated with Operation Southern Guard. DCIS special agents will address matters arising at Naval Station Guantánamo Bay from offices in the United States, while continuing to work with law enforcement partners.

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

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

## 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 and refer complaints in accordance with their respective agency protocols. Complaints received by the hotlines are evaluated and forwarded to the responsible investigative entity for review and investigation, as appropriate.

In addition, each of the Lead IG investigative components and the military investigative organizations conduct fraud awareness briefings to educate personnel on the indicators of fraud. These briefings promote hotline awareness; reinforce an education campaign focused on preventing, detecting, and reporting fraud, waste, and abuse; and often generate referrals concerning potential fraud and corruption associated with U.S. Government programs.

The Lead IG agencies and their partners coordinate investigative activities, deconflict potential or common targets, and interact for logistical and legal support. The investigative partner agencies consist of representatives from DCIS, State OIG, USAID OIG, the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service, the Air Force Office of Special Investigations, and the Federal Bureau of Investigation.



## APPENDIX D

# FY 2026 Budget Requests

In May 2025, the President released the FY 2026 proposed budget that includes funding for U.S. military activities in support of overseas contingency operations. In addition, the budget request includes funds for diplomatic, humanitarian, and development activities worldwide which may impact overseas contingency operations.

### DOD FY 2026 BUDGET REQUEST

The DoD budget request for FY 2026 is \$961.6 billion.<sup>1</sup> This request includes the following funding for overseas contingency operations addressed in this oversight plan. Requested DoD funding relevant to overseas contingency operations are identified in Table 1. A more detailed breakdown of the DoD budget request relevant to specific overseas contingency operations can be found in Appendixes E, F, and G.

### 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 eliminated others as of July 1, 2025. This included State assuming responsibility for administering ongoing foreign assistance, including programs financed by and functions previously managed by USAID. USAID retains responsibility for closing out terminated USAID foreign assistance programs.<sup>2</sup>

These changes, among others, are reflected in State’s FY 2026 budget request of \$28.5 billion. This included “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

Table 1.

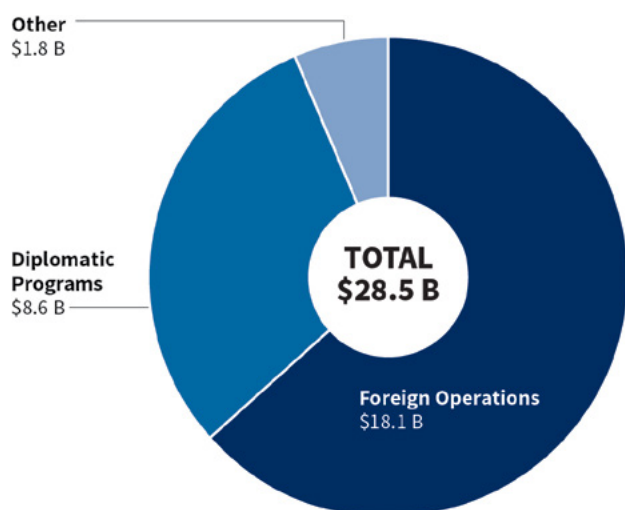
**DoD FY 2026 Budget Request for Overseas Contingency Operations**

	OIR	OES	OSG
<b>FY 2026 Budget Request</b>	<b>\$4.5 billion</b>	<b>\$218.4 million</b>	<b>\$0</b>
<b>Mission</b>	To advise, assist, and enable partner forces until they can independently maintain the enduring defeat of ISIS in designated areas of Iraq and Syria, and to set conditions for long-term security cooperation frameworks.	To contain terrorist threats emanating from Afghanistan, to protect the homeland by maintaining pressure on those threats, and to engage in security cooperation activities with Central and South Asian regional partners.	To support DHS-led illegal alien holding operations at Naval Station Guantánamo Bay, Cuba.

**Note:** The DoD did not submit a specific FY 2026 budget request for OSG. Any potential OSG-related activities are funded by the DoD-wide Drug Interdiction and Counter-Drug Activities appropriation.

**Sources:** CJTF-OIR, website, “Our Mission,” undated; OUSD(C), response to DoD OIG request for information, 25.3 OIR 013, 7/3/2025; OSD(PA), “Public Affairs Guidance (PAG) Operation Enduring Sentinel—Over-The-Horizon Operations,” 1/4/2022; OUSD(P), vetting comment, 11/5/2024; OUSD(C), response to DoD OIG request for information, 25.3 OES 023, 8/5/2025; State SCA/CEN, vetting comment, 5/5/2025; USSOUTHCOM, website, “Joint Task Force Southern Guard,” undated.

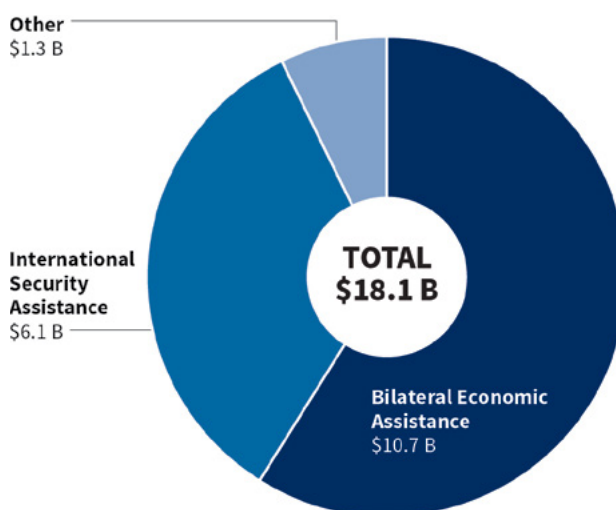
Figure 2.

**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 3.

**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.

closeout of USAID operations.<sup>3</sup> 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>4</sup>

State's FY 2026 budget request includes funding that could be used in conjunction with overseas contingency operations, as detailed in Figure 2. Actual funding for overseas contingency operations 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>5</sup>

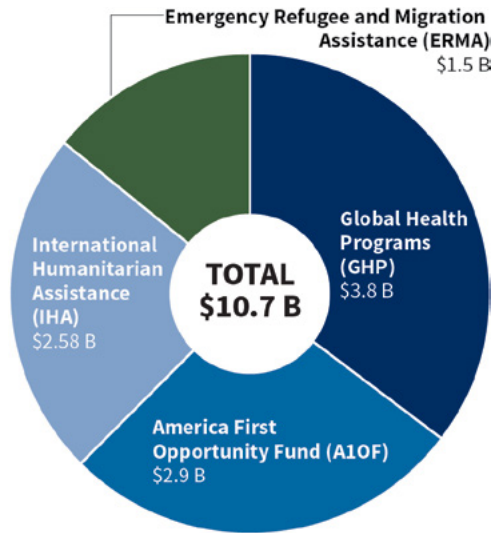
State plans to review and reform the systems through which the U.S. Government budgets, allocates, and manages foreign assistance funds.<sup>6</sup> The FY 2026 budget request consolidated most foreign assistance funds into a few large funds, now described under foreign operations.<sup>7</sup>

## 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 3 shows a breakdown of State's FY 2026 budget request for foreign operations.<sup>8</sup>

Figure 4.

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

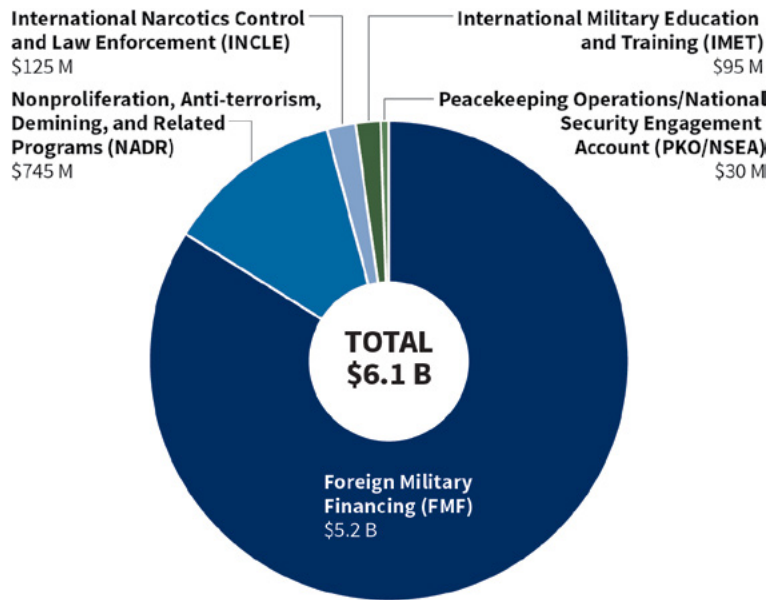


**Note:** Numbers may not add up due to rounding.

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

Figure 5.

**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.

**Bilateral Economic Assistance**

State’s FY 2026 budget request of \$10.7 billion for bilateral economic assistance falls into the following four major categories, also shown in Figure 4.

- **America First Opportunity Fund (AIOF)** AIOF funding of \$2.9 billion is intended for strategic investments to “make America safer, stronger, and more prosperous.”<sup>9</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.<sup>10</sup> Emergency and development food programs, formerly funded under Title II of the Food for Peace Act, will also be funded under this account.<sup>11</sup>
- **Global Health Programs (GHP)** GHP funding of \$3.8 billion is intended for life-saving and other critical activities, such as global health security efforts to prevent infectious diseases from reaching the United States.<sup>12</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>13</sup>

## International Security Assistance

State's FY 2026 budget request of \$6.1 billion for international assistance falls into the following five major categories as shown in Figure 5.

- **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>14</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>15</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>16</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>17</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>18</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>19</sup>

## U.S. Agency for International Development

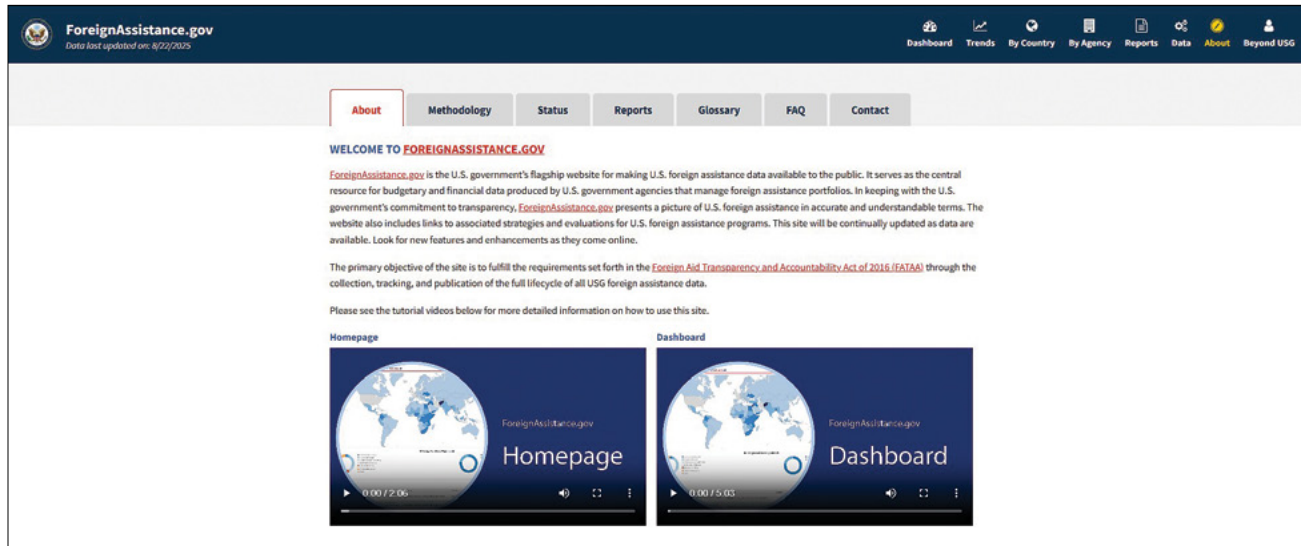
State requested funding and authorities to complete the integration of certain USAID programs and management of resources. These include targeted staffing increases to address the State bureaus' capacity and expertise to implement and oversee these programs. State's budget request supports the transition of select USAID functions to State and the phasing out of others.<sup>20</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>21</sup> At the request of the U.S. 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>22</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>23</sup> See Figure 6 for a screenshot of the website.

Figure 6.

### A Screenshot of ForeignAssistance.gov Website



Source: State, 8/30/2025.

# APPENDIX E

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

### DOD FY 2026 BUDGET REQUEST FOR OIR

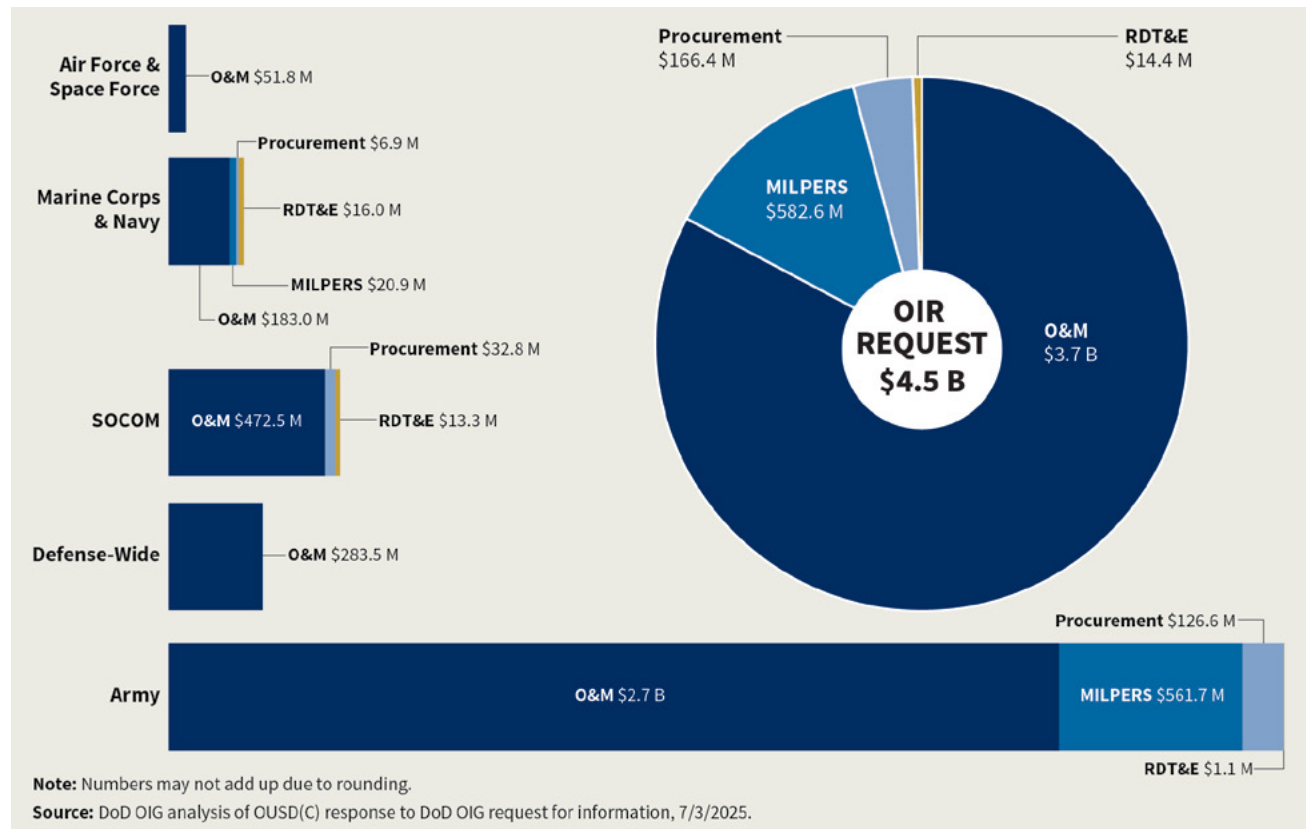
The DoD budget request for FY 2026 includes \$4.5 billion for OIR. The request reflects a \$1.1 billion decrease from FY 2025 request and includes four types of funds: Military Personnel (MILPERS); Operation and Maintenance (O&M); Procurement; and Research, Development, Test, and Evaluation (RDT&E).<sup>24</sup> The OIR budget request also includes a Counter-ISIS Train and Equip Fund (CTEF) for sustaining partner force operations and increasing vetted partner force capability.<sup>25</sup> A breakdown of the DoD budget request for OIR is shown in Figure 7.

#### Military Personnel (\$582.6 M)

MILPERS appropriations are used to fund the costs of salaries and compensation for active military, Reserve, and National Guard personnel as well as personnel-related expenses such

Figure 7.

DoD Budget Request for OIR, FY 2026



as costs associated with permanent change of duty station, training in conjunction with permanent change of duty station moves, subsistence, temporary lodging, bonuses, and retired pay accrual.<sup>26</sup>

**Operation and Maintenance (\$3.7 B)**

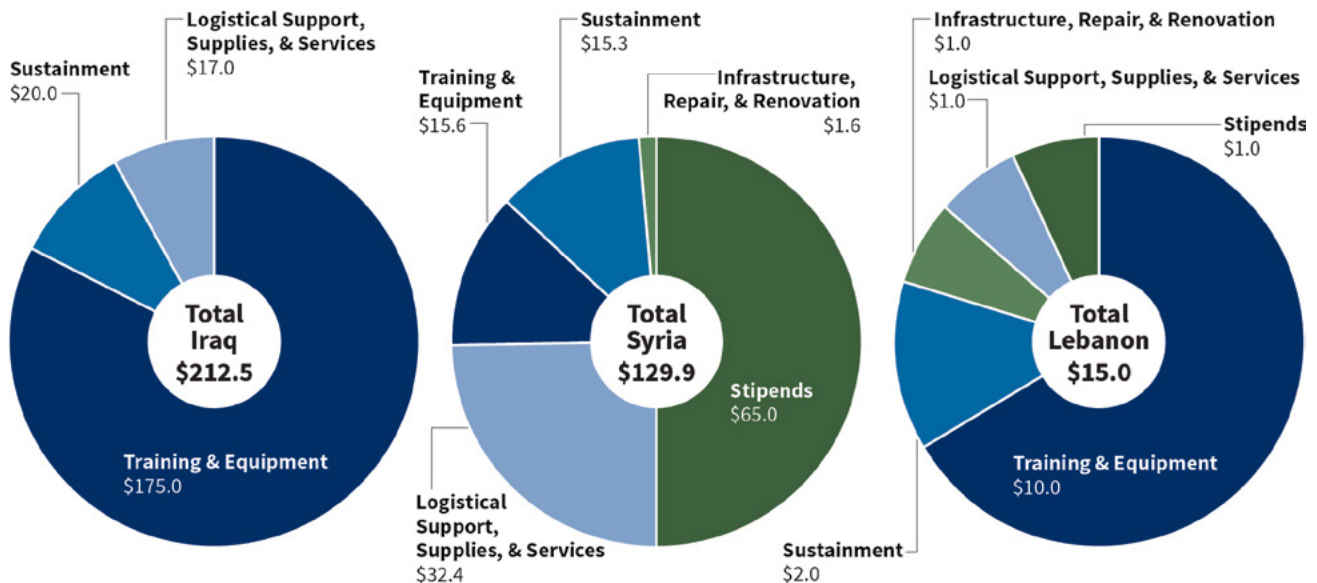
O&M appropriations fund expenses such as headquarters operations, civilian salaries and awards, travel, fuel, minor construction projects, expenses of operational military forces, training and education, recruiting, depot maintenance, and base operations support.<sup>27</sup> Estimates for OIR include reduced contract support and adjusted requirements for depot and field level maintenance for Aviation and Patriot Air Defense Artillery.<sup>28</sup>

- **Counter-ISIS Train and Equip Fund (\$357.5 M)**

As part of the O&M budget request, CTEF supports the sustained defeat of ISIS by providing targeted support to sustain partner force operations and increasing vetted partner force capability. Specifically, CTEF support helps enable our vetted partner forces, including the Iraqi Ministry of Defense, Kurdish Security Forces, the Iraqi Counter Terrorism Service, vetted Syrian groups and individuals, and Lebanese Armed Forces to lead the fight against ISIS and prevent their resurgence.<sup>29</sup> CJTF-OIR intends to sustain CTEF support to vetted partner forces in Syria at required funding levels through the transition and to the maximum extent possible through any reposture of forces that may occur in the region.<sup>30</sup> The FY 2026 CTEF budget request includes \$212.5 million and \$130 million for Iraq and Syria, respectively.<sup>31</sup> Although the OIR mission is focused on the enduring defeat of ISIS in Iraq and designated areas of Syria, this year’s CTEF request also includes 15 million for Lebanon to prevent further ISIS expansion and prevent ISIS from using Lebanon to resupply, regenerate, and recruit forces for its operations in Syria.<sup>32</sup> See Figure 8 for the breakdown of the CTEF funding for Iraq, Syria, and Lebanon.

Figure 8.

**Counter-ISIS Train and Equip Fund Budget Request for Iraq, Syria, and Lebanon, FY 2026 (in \$ Millions)**



Note: Numbers may not add up due to rounding.

Source: DoD OIG analysis of OUSD(C) response to DoD OIG request for information, 7/3/2025

**Procurement (\$166.4 M)**

Procurement appropriations are used to finance investment items and should cover all costs necessary to deliver a useful end item intended for operational use or inventory.<sup>33</sup>

**Research, Development, Test, and Evaluation (\$14.4 M)**

Research, development, test, and evaluation appropriations fund the efforts performed by contractors and government activities required for the research and development of equipment, material, computer application software, and its test and evaluation to include initial operational test and evaluation and live-fire test and evaluation.<sup>34</sup>

**STATE FY 2026 BUDGET REQUEST FOR IRAQ**

State's FY 2026 budget request includes little country-specific information.<sup>35</sup> For details of worldwide spending requests for programs that have historically supported activities in Iraq and Syria, see Appendix D. The State FY 2026 budget request specific to Iraq is described below.

**Worldwide Security Protection—Iraq (\$613.1 M)**

These funds support ongoing Diplomatic Security programming in Iraq. Specifically, these funds support security operations, such as administrative support services, diplomatic couriers, local guards, overseas support costs, premium pay, temporary duty-related costs, armored vehicle replacements, training, and efforts related to counter-Unmanned Aircraft Systems, and physical and technical security. These funds also support training for Quick Reactionary Forces under the Antiterrorism Assistance-Special Program for Embassy Augmentation Response program.<sup>36</sup>



## APPENDIX F

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

### DOD FY 2026 BUDGET REQUEST FOR OES

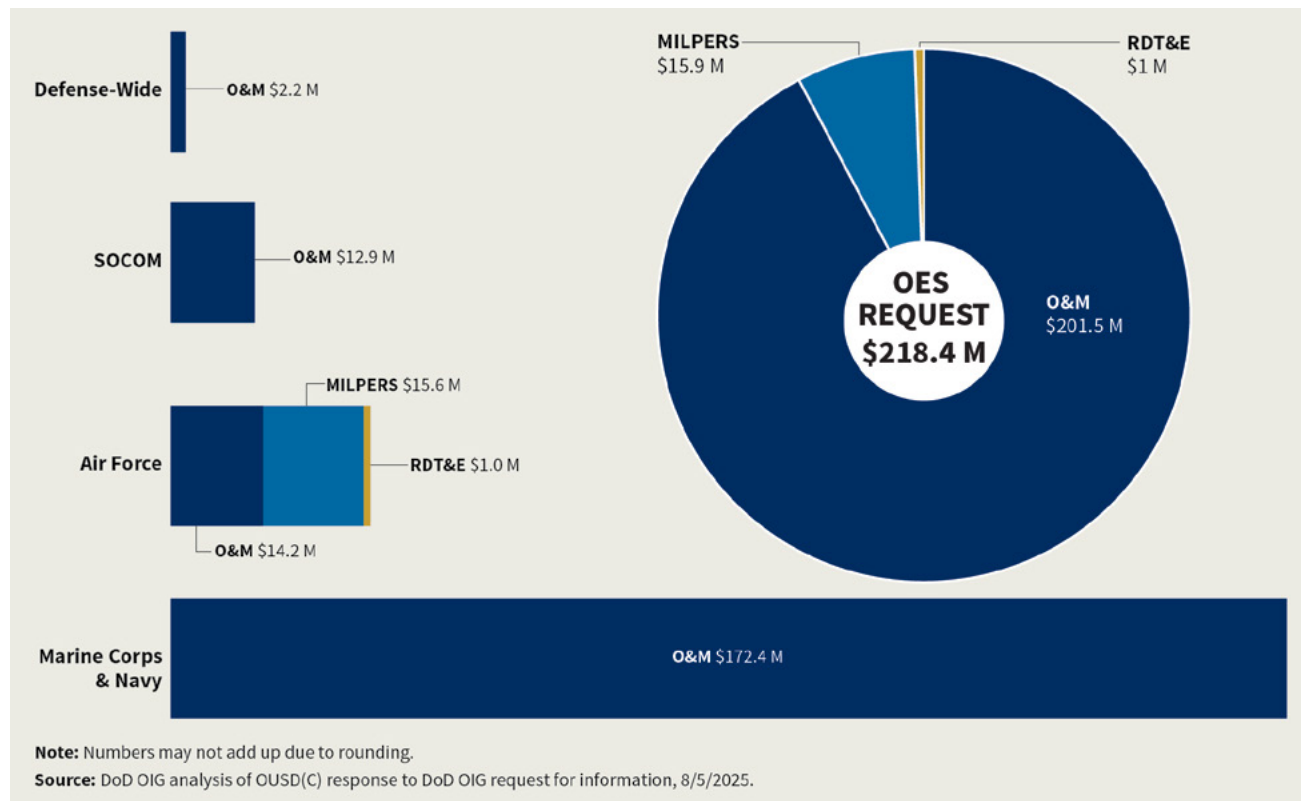
The DoD budget request for FY 2026 includes \$218.4 million for OES, which is intended for counterterrorism operations in Afghanistan.<sup>37</sup> A breakdown of the DoD budget request for OES is shown in Figure 9.

#### Military Personnel (\$15.9 M)

MILPERS appropriations are used to fund the costs of salaries and compensation for active military, Reserve, and National Guard personnel as well as personnel-related expenses such as costs associated with permanent change of duty station, training in conjunction with permanent change of duty station moves, subsistence, temporary lodging, bonuses, and retired pay accrual.<sup>38</sup>

Figure 9.

DoD Budget Request for OES, FY 2026



**Operation and Maintenance (\$201.5 M)**

O&M appropriations fund expenses such as headquarters operations, civilian salaries and awards, travel, fuel, minor construction projects, expenses of operational military forces, training and education, recruiting, depot maintenance, and base operations support.<sup>39</sup>

**Research, Development, Test, and Evaluation (\$1.0 M)**

RDT&E appropriations fund the efforts performed by contractors and government activities required for the research and development of equipment, material, computer application software, and its testing and evaluation, including initial operational test and evaluation and live-fire test and evaluation.<sup>40</sup>

**STATE FY 2026 BUDGET REQUEST FOR AFGHANISTAN**

State's FY 2026 budget request provides little country-specific information.<sup>41</sup> For details of worldwide spending requests for programs that have historically supported activities related to Afghanistan, see Appendix D. State's FY 2026 funding specific to Afghanistan will be determined during the year of execution.



## APPENDIX G

# Funding for OSG, Including U.S. Government Activities Related to Naval Station Guantánamo Bay

### DOD FY 2026 BUDGET REQUEST FOR OSG

According to the Office of the Under Secretary of Defense (Comptroller), the DoD did not submit a specific FY 2026 budget request for OSG. In FY 2025 and for any potential activities in future years, OSG activities are funded by the DoD-wide Drug Interdiction and Counter-Drug Activities appropriation. This funding provides services and sustainment for ICE's illegal alien holding operations. It covers expenses incurred in support of DHS-led illegal alien holding operations, including but not limited to food, laundry services, preventative health services and first aid, utilities, and other non-maintenance sustainment pursuant to 10 U.S.C. 284(b)(4).<sup>42</sup>

### STATE FY 2026 BUDGET REQUEST FOR OSG

State did not submit a specific FY 2026 budget request for activities related to OSG.<sup>43</sup>

### DHS FY 2026 BUDGET REQUEST FOR OSG

DHS did not submit a specific FY 2026 budget request for activities related to OSG.<sup>44</sup>



## ENDNOTES

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2. State, press statement, “On Delivering an America First Foreign Assistance Program,” 3/28/2025; State, social media post, “Making Foreign Aid Great Again,” 7/1/2025; State, press release, “Secretary Marco Rubio Appointed as Acting Administrator for the United States Agency for International Development (USAID),” 2/3/2025; State, “Congressional Notification Transmittal Letter,” CN 25-032, 5/2025; USAID BHA, response to USAID OIG request for information, 5/28/2025.
3. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
4. USAID OIG, “Congressional Budget Justification Fiscal Year 2026,” 5/2025.
5. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
6. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
7. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
8. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
9. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
10. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
11. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
12. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
13. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
14. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
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19. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
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21. State, “Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs, Fiscal Year 2026,” 5/2/2025.
22. USAID OIG, “Congressional Budget Justification Fiscal Year 2026,” 5/2025.
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24. OUSD(C), response to DoD OIG request for information, 25.3 OIR 013, 7/3/2025.
25. OUSD(C), website, “Department of the Army: Fiscal Year (FY) 2026 Budget Estimates,” 6/2025.
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## ACRONYMS

Acronym	
AIOF	America First Opportunity Fund
AE	United Arab Emirates
AF	Afghanistan
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CJTF-OIR	Combined Joint Task Force–Operation Inherent Resolve
COP-OCO	Comprehensive Oversight Plan for Overseas Contingency Operations
CRS	Congressional Research Service
DCIS	Defense Criminal Investigative Service
DHS	Department of Homeland Security
DoD	Department of Defense
DVIDS	Defense Visual Information Distribution Service
ERMA	Emergency Refugee and Migration Assistance
FMF	Foreign Military Financing
GAO	Government Accountability Office
GHP	Global Health Programs
HHS	Department of Health and Human Services
ICE	U.S. Immigration and Customs Enforcement
IG	Inspector General
IHA	International Humanitarian Assistance
IL	Israel
IMET	International Military Education and Training
INCLE	International Narcotics Control and Law Enforcement
IQ	Iraq
ISR	Intelligence, Surveillance, and Reconnaissance
ISIS	Islamic State of Iraq and Syria
ISIS-K	Islamic State of Iraq and Syria—Khorasan
JSOP	Joint Strategic Oversight Plan
JTF	Joint Task Force
JTF-GTMO	Joint Task Force—Guantánamo
JTF-SG	Joint Task Force—Southern Guard
LB	Lebanon
MILPERS	military personnel
MOC	Migrant Operations Center
MoU	Memorandum of Understanding

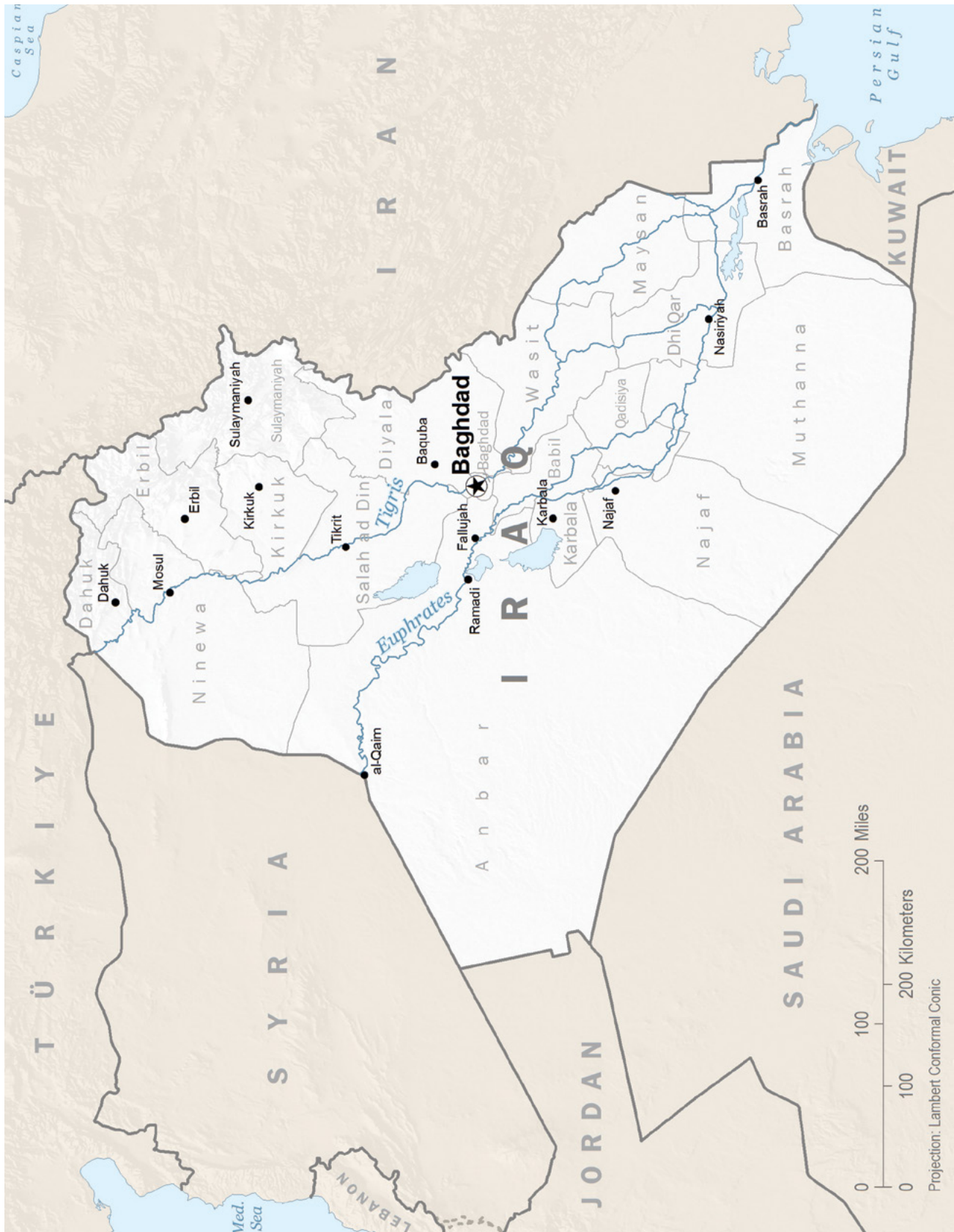
Acronym	
NADR	Nonproliferation, Anti-Terrorism, Demining, and Related Programs
NCTC	National Counterterrorism Center
NSEA	National Security Engagement Account
NSGB	Naval Station Guantánamo Bay
OCO	Overseas Contingency Operation
OES	Operation Enduring Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
ORR	Office of Refugee Resettlement
OSD	Office of the Secretary of Defense
OSG	Operation Southern Guard
OUSD(C)	Office of the Under Secretary of Defense (Comptroller)
OUSD(P)	Office of the Under Secretary of Defense for Policy
O&M	operations and maintenance
PKO	peacekeeping operations
P.L.	Public Law
QA	Qatar
RDT&E	research, development, testing, and execution
SIGAR	Special Inspector General for Afghanistan Reconstruction
SOA	strategic oversight area
State	Department of State
SY	Syria
TR	Türkiye
UA	Ukraine
USAID	United States Agency for International Development
USCIS	U.S. Citizenship and Immigration Services
USNORTHCOM	The U.S. Northern Command
USSOUTHCOM	The U.S. Southern Command
USTRANSCOM	The U.S. Transportation Command
U.S.	United States
U.S.C.	United States Code
WMD	weapons of mass destruction
WFP	World Food Programme

Map of U.S. Central Command Area of Responsibility



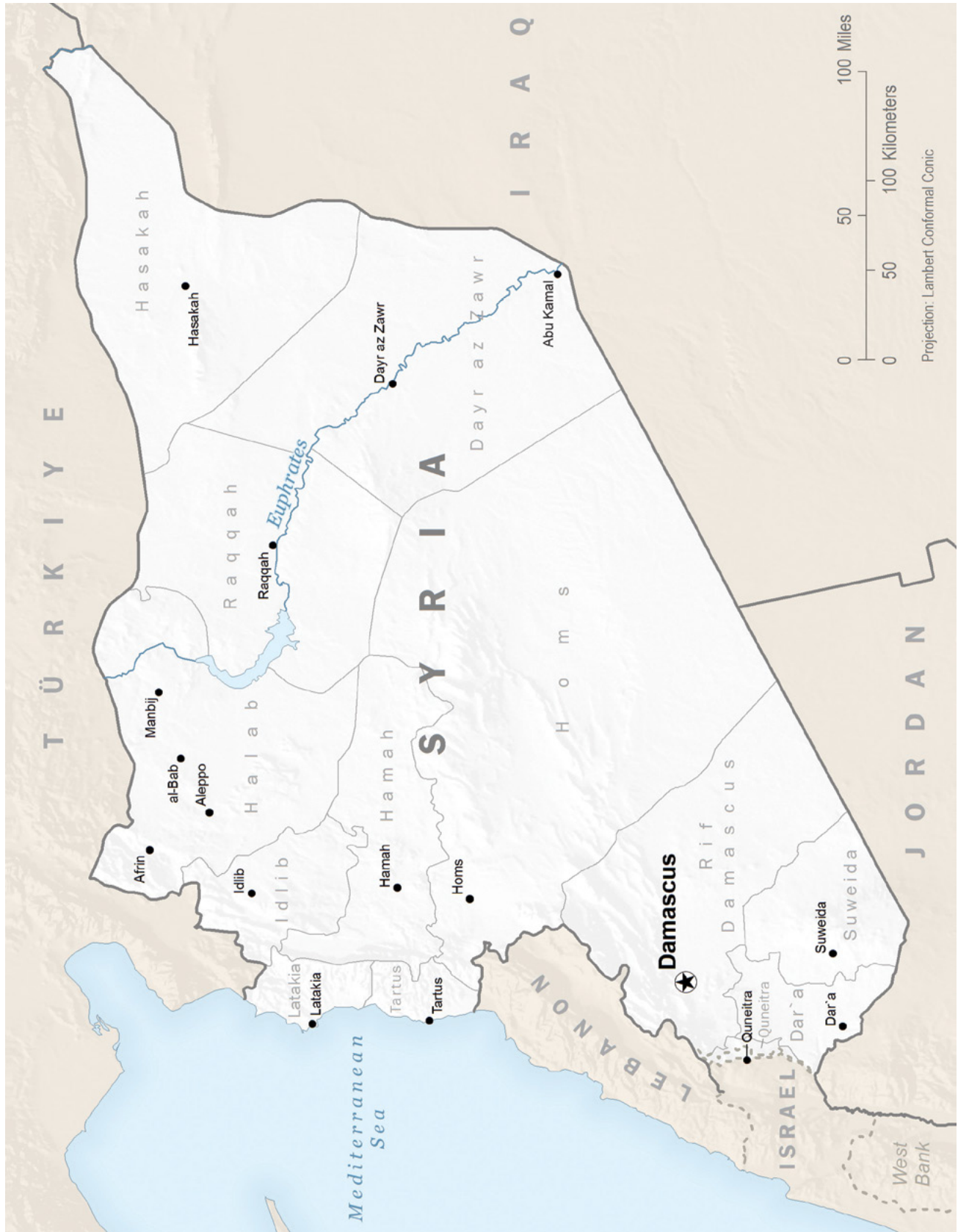
Source: National Geospatial-Intelligence Agency.

Map of Iraq



Source: National Geospatial-Intelligence Agency.

Map of Syria



Source: National Geospatial-Intelligence Agency.



Map of U.S. Southern Command Area of Responsibility



Source: National Geospatial-Intelligence Agency.

Aerial Image of Guantánamo Bay, Cuba



Source: National Geospatial-Intelligence Agency.

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