



Office of Inspector General

U.S. DEPARTMENT *of* STATE

FY 2026 Work Plan



A MESSAGE FROM THE SENIOR OFFICIAL PERFORMING THE DUTIES OF THE INSPECTOR GENERAL



Arne B. Baker

I am pleased to present the Office of Inspector General's (OIG) Work Plan for FY 2026. Our Work Plan reflects planned and ongoing audits and inspections designed to drive positive change within the U.S. Department of State (Department), the U.S. Agency for Global Media (USAGM), and the U.S. Section of the International Boundary and Water Commission (USIBWC).

FY 2025 brought a variety of changes that have impacted our oversight. First, the number and scale of foreign assistance programs administered by the Department greatly increased while the Department undertook a significant reorganization. Second, the lapse in appropriations that began on October 1, 2025, constrained our ability to begin to fully execute annual work plans. This work plan reflects the impact of these developments.

OIG is dedicated to delivering timely, high-quality oversight that promotes accountability, efficiency, and effectiveness. We pride ourselves on working with our stakeholders to help prevent and detect fraud, waste, abuse, and mismanagement; communicating effectively to support informed decision-making and effect positive change; and increasing collaboration to maximize the impact of our work.

OIG uses several criteria to identify activities to focus on each year, including:

- Major management challenges facing the Department and USAGM, as identified by OIG.
- Stakeholder priorities that promote efficiency and effectiveness in the execution of foreign policy.
- Statutory mandates and requirements.
- New and changing conditions affecting the programs and operations of the Department, USAGM, and USIBWC.
- Availability of resources and expertise.

This FY 2026 Work Plan supersedes previously issued plans. OIG will periodically review this work plan and update our online listing of planned projects, as needed, to ensure that our oversight operations remain relevant, timely, and responsive to our stakeholders' needs and the changing demands of our global oversight mission.

Arne B. Baker

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Senior Official Performing the Duties of the Inspector General



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OFFICE OF AUDITS

The Office of Audits primarily conducts in-depth, focused oversight projects of core agency operations and areas of emerging risk, including foreign assistance, in accordance with Government Auditing Standards established by the Comptroller General.

FY 2025 Ongoing Projects

The projects listed in this portion of the work plan had timelines that were affected by the lapse in appropriations that began October 1, 2025.

Evaluation of the Department of State's Administration of Foreign Assistance Programs Transferred From the U.S. Agency for International Development

The Department is responsible for administering select U.S. Agency for International Development (USAID) functions, including continuing foreign assistance programs and associated awards transferred to the Department in July 2025. As of July, 951 USAID awards—with an estimated cost of \$75 billion—were to be distributed among 14 Department bureaus. Some of these bureaus have not previously implemented foreign assistance programs, and others were created during the Department's concurrent July 2025 reorganization. The objective of this evaluation is to describe the Department's administration of foreign assistance programs and associated awards transferred to the Department from USAID. *(Bureaus: Under Secretary for Economic Growth, Energy, and Environment; Under Secretary for Foreign Assistance, Humanitarian Affairs, and Religious Freedom; Under Secretary for Management; Under Secretary for Political Affairs; and Office of the Legal Adviser)*

Audit of the Department of State's Efforts To Counter the Flow of Fentanyl Into the United States

About 450,000 Americans have died of synthetic opioid overdoses since 2015, and fentanyl has largely driven this catastrophe. The FY 2024 Appropriations Act provided \$125 million for Department programs to counter the flow of fentanyl, fentanyl precursor chemicals, and other opioids into the United States. In addition, the Act required the Secretary of State to designate a senior official as the coordinator for efforts to counter fentanyl. The objectives of this audit are to determine whether (1) the Department designed and implemented a coordinated program to counter the flow of fentanyl, fentanyl precursor chemicals, and other opioids from China, India, and Mexico into the United States and (2) the Department's counter-fentanyl efforts are achieving intended results.

(Bureaus: Bureau of East Asian and Pacific Affairs, Bureau of International Narcotics and Law Enforcement Affairs, Bureau of South and Central Asian Affairs, Bureau of Western Hemisphere Affairs, and Office of Foreign Assistance Oversight)

Audit of the Department of State's Efforts To Support War Crimes Accountability in Ukraine

Numerous atrocities have been catalogued since Russia's 2022 full-scale invasion of Ukraine. In response, the Department has prioritized ensuring justice and accountability for war crimes. The U.S. Embassy in Kyiv, Ukraine, has a mission goal to hold Russia and its enablers accountable for war crimes and damage to Ukraine. In May 2022, the United States, along with the European Union and United Kingdom, created the Atrocity Crimes Advisory Group for Ukraine (ACA) to ensure coordinated assistance to build Ukraine's capacity to investigate, document, and prosecute war crimes. The Department funded three awards that fall under the umbrella of the ACA, totaling \$29.6 million. The objective of this audit is to determine whether the Department's assistance to support war crimes accountability in Ukraine is achieving stated goals and objectives. *(Bureaus: Bureau of International Narcotics and Law Enforcement Affairs and Bureau of European and Eurasian Affairs)*

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

On October 7, 2023, Hamas and other Palestinian terrorist organizations attacked Israel from Gaza, prompting a wide-scale military response. On January 26, 2024, the Department announced that it had temporarily paused funding to the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) while the Department reviewed allegations that UNRWA staff were involved in the October 7 attacks. On August 5, 2024, the United Nation's Office of Internal Oversight Services reported that 9 of the 19 accused UNRWA staff may have been involved in the October 7 attacks. The objective of this audit is to determine whether the Bureau of Population, Refugees, and Migration (PRM) implemented appropriate measures to mitigate risks that PRM-funded public international organization activities could benefit terrorist groups, their members, or their supporters in the Near East following the October 7, 2023, attack on Israel. *(Bureaus: Bureau of Administration; Bureau of Population, Migration, and Refugees; Office of the Legal Adviser; and Bureau of Near Eastern Affairs)*

Audit of the Department of State's Energy Security and Diversification Initiatives in the Black Sea Region

Prior to Russia's February 24, 2022, full-scale invasion of Ukraine, Russia was the single largest oil and gas supplier to the European Union. In response to Russia's invasion, European countries embargoed Russian oil and prohibited the purchase, importation, or

transfer of crude oil and refined petroleum products from Russia. As a result, the price of fuel in the region increased dramatically, which led to concerns about the security of the region's energy supply. According to Department officials, the Department provided approximately \$79.9 million in energy assistance to the Black Sea region from FYs 2022 to 2024. The objective of this audit is to determine whether Department efforts to coordinate and advance energy security and diversification initiatives in the Black Sea region have achieved desired results. *(Bureaus: Bureau of Arms Control and Nonproliferation, Bureau of Energy Resources, and Bureau of European and Eurasian Affairs)*

Audit of the Department of State's Emergency Preparedness in Selected Eastern European Countries

The life and safety of employees, protection of assets, and continuity of operations are key considerations for the Department. As outlined in the Department's emergency preparedness program, the Department is ready to respond to and recover from emergencies that affect its operations. One component of emergency preparedness is the development at each post of an emergency action plan (EAP), which provides procedures for the post's response to emergency situations. Russia's full-scale invasion of Ukraine had wide-ranging consequences, including impacting the security of neighboring countries. The objective of this audit is to determine whether overseas missions in selected Eastern European countries are prepared to respond to a variety of emergency scenarios, including risks posed by Russian aggression. *(Bureaus: Bureau of Diplomatic Security, Bureau of Intelligence and Research, and Bureau of European and Eurasian Affairs)*

Audit of the Implementation of the Viper Program for Cartels and Transnational Criminal Organizations at Selected U.S. Mission Mexico Posts

Executive Order 14157, Designating Cartels and Other Organizations as Foreign Terrorist Organizations and Specially Designated Global Terrorists (January 20, 2025), states that "international cartels constitute a national-security threat beyond that posed by traditional organized crime." In addition, the Executive order states that "it is the policy of the United States to ensure the total elimination of these organizations' presence in the United States and their ability to threaten the territory, safety, and security of the United States." The Viper program is a tool that the Department uses to implement the requirements of the Executive order. The objective of this audit is to determine whether selected U.S. Mission Mexico posts have implemented the Viper program in accordance with requirements and in response to the designation of cartels and transnational criminal organizations as foreign terrorist organizations. *(Bureaus: Bureau of Consular Affairs and Bureau of Counterterrorism)*

Audit of the Department of State's Efforts To Manage the Withdrawal of the U.S. Agency for International Development From the International Cooperative Administrative Support Services Program

Through the International Cooperative Administrative Support Services (ICASS) program, the U.S. government provides and shares the cost of common administrative support services needed to ensure effective operations at more than 200 overseas diplomatic and consular posts. On April 3, 2025, USAID notified the Department of its global withdrawal from the ICASS program, effective for FY 2026. Because USAID was the second largest customer agency in the ICASS program, the agency's global withdrawal will significantly affect the ICASS program and the agencies that rely on its services. The objective of this audit is to determine whether the Department has developed, communicated, and executed a strategy to manage the impact of USAID's global withdrawal from the ICASS program. *(Bureau: Bureau of the Comptroller and Global Financial Services)*

Audit of the International Boundary and Water Commission, United States and Mexico, U.S. Section's, Efforts To Mitigate Environmental Challenges at the South Bay International Wastewater Treatment Plant

Pursuant to treaties between the United States and Mexico, USIBWC is charged with identifying and solving current and anticipated boundary and water problems arising along the almost 2,000-mile common border. One of USIBWC's responsibilities is wastewater treatment, which it accomplishes using two wastewater treatment plants. USIBWC faces challenges preventing environmental hazards related to transboundary wastewater flows at its South Bay International Wastewater Treatment Plant. To address the deteriorating infrastructure, USIBWC awarded a contract to rehabilitate the plant and construct new infrastructure. The objective of this audit is to determine whether USIBWC mitigated environmental challenges for the South Bay International Wastewater Treatment Plant as required by federal law and the National Pollutant Discharge Elimination System permit. *(Agency: U.S. Section of the International Boundary and Water Commission)*

Audit of Selected Property Disposals and Lease Terminations at the U.S. Agency for Global Media

Executive Order 14238, Continuing the Reduction of the Federal Bureaucracy (March 14, 2025), directed USAGM to eliminate non-statutory functions and reduce its physical presence to the minimum level required by law. In response, USAGM began a rapid downsizing of its operations and workforce, including actions to dispose of property and terminate lease agreements. Prior to the reduction, USAGM maintained a global network of broadcast facilities in locations such as Germany, Thailand, Djibouti, Botswana, and Kuwait. To support its operations, the agency used a wide range of technical assets, including

antennas and amplifiers. In addition, USAGM owned or leased real property, such as transmitter and antenna buildings, fuel tanks, and other infrastructure facilities. As of September 2024, USAGM's property was valued at \$35 million. The objective of this audit is to determine whether USAGM disposed of selected property in accordance with applicable federal regulations and agency policies and terminated selected lease agreements in accordance with applicable contract terms. *(Agency: U.S. Agency for Global Media)*

Audit of Department of State's Administration of Termination Procedures for Selected Contracts

Executive Order 14222, Implementing the President's "Department of Government Efficiency" Cost Efficiency Initiative (February 26, 2025), required executive agencies to complete a comprehensive review of all existing covered contracts by March 28, 2025. The purpose of the review was to reduce or reallocate overall federal spending—by terminating or modifying covered contracts—to promote efficiency and advance the Trump Administration's policies. According to information obtained from USASpending.gov, the Department terminated about 353 contracts between January 20, 2025, and June 15, 2025. The objective of this audit is to determine whether the Department administered contract termination requirements and de-obligated available funds for selected FY 2025 contracts in accordance with the Federal Acquisition Regulation and Department guidance. *(Bureau: Bureau of Global Acquisition)*

Audit of Department of State Password Management

Weak passwords are a common vulnerability that malicious actors can exploit to gain unauthorized access to information systems and sensitive information. Use of weak passwords and related practices indicates that the organization is at a higher risk of being compromised by an unauthorized internal or external user than the organization would be if stronger passwords were used. A malicious actor can guess or crack a weak password, potentially leading to network compromise and resulting in the loss of data, alteration of data, and lack of sufficient resources. The objective of this audit is to determine whether the Department's password-management controls mitigate the risk of a threat actor gaining unauthorized access to its systems by stealing and cracking account passwords. *(Bureaus: Bureau of Intelligence and Research, Bureau of Diplomatic Security, and Bureau of Diplomatic Technology)*

Audit of the Bureau of Diplomatic Security's Oversight of Contractor Performance and Invoice Processing for the Domestic Guard Services Contract

The Bureau of Diplomatic Security (DS) is responsible for protecting people, information, and property at all domestic Department facilities. The Department entered a contract in

June 2021 to provide uniformed domestic guard services to protect properties located domestically. Specifically, the Department required a contractor to provide a 24-hour guard force to deter unauthorized, illegal, or potentially life-threatening activities directed toward the Department's domestic employees, visitors, sensitive information, and properties. The preliminary objective of this audit is to determine whether DS administered the domestic guard services contract in accordance with applicable federal and Department standards that govern the oversight of contractor performance and invoice processing. *(Bureaus: Bureau of Diplomatic Security and Bureau of Administration)*

Audit of FY 2025 Financial Statements

Financial statement audits are required by the Chief Financial Officers Act of 1990 (CFO Act), as amended. The CFO Act requires agencies annually to submit financial statements covering all accounts and associated activities of the agency. In addition, the CFO Act requires OIG to audit the financial statements. The objective of these audits is to determine whether the financial statements and related notes are presented fairly, in all material respects, in conformity with the accounting principles generally accepted in the United States. *(Agencies: Department of State and U.S. Section of the International Boundary and Water Commission)*

Purchase and Travel Card Risk Assessments for FY 2025

Risk assessments of credit card programs are mandated under the Government Charge Card Abuse Prevention Act of 2012. The objective of these assessments is to identify and analyze the risk of illegal, improper, or erroneous purchases and payments. *(Agencies: Department of State, U.S. Agency for Global Media, and U.S. Section of the International Boundary and Water Commission)*

FY 2026 Mandated Projects

Special Inspector General Quarterly Reporting on Operation Atlantic Resolve

Special Inspector General (IG) quarterly reports on Operation Atlantic Resolve (OAR) will provide up-to-date information on OAR and other Ukraine-related U.S. government programs and operations. In addition, these reports will summarize the collective oversight of all OIGs for this whole-of-government effort. *(Agencies: Department of State, U.S. Agency for International Development, and Department of Defense)*

Lead Inspector General Quarterly Reporting on Operation Inherent Resolve

Lead IG quarterly reports on Operation Inherent Resolve (OIR) will provide up-to-date information on OIR and other Iraq- and Syria-related U.S. government programs and operations. In addition, these reports will summarize the collective oversight of all OIGs for

this whole-of-government effort. *(Agencies: Department of State, U.S. Agency for International Development, and Department of Defense)*

Lead Inspector General Quarterly Reporting on Operation Enduring Sentinel

Lead IG quarterly reports on Operation Enduring Sentinel (OES) will provide up-to-date information on OES and other Afghanistan-related U.S. government programs and operations. In addition, these reports will summarize the collective oversight of all OIGs for this whole-of-government effort. *(Agencies: Department of State, U.S. Agency for International Development, and Department of Defense)*

Lead Inspector General Quarterly Reporting on Operation Southern Guard

Lead IG quarterly reports on Operation Southern Guard (OSG) will provide up-to-date information on OSG and other related U.S. government programs and operations. In addition, these reports will summarize the collective oversight of all OIGs for this whole-of-government effort. *(Agencies: Department of State, U.S. Agency for International Development, Department of Defense, and Department of Homeland Security)*

Audit of the Information Security Program for Sensitive Compartmented Information Systems at the Department of State

The Federal Information Security Modernization Act of 2014 (FISMA) requires each OIG to conduct an annual evaluation of its agencies' information security programs. This audit will focus on Sensitive Compartmented Information (SCI) systems. The objective of this audit is to determine the effectiveness of the Department's information security program and practices for SCI systems, in accordance with FISMA. *(Bureaus: Bureau of Diplomatic Security, Bureau of Diplomatic Technology, and Bureau of Intelligence and Research)*

Audit of Information Security Programs

FISMA requires each OIG to conduct an annual evaluation of its agencies' information security programs. The objective of these audits is to determine the effectiveness of the agencies' information security programs and practices, in accordance with FISMA. *(Agencies: Department of State, U.S. Agency for Global Media, and U.S. Section of the International Boundary and Water Commission)*

Single Audit Act (Desk) Reviews

Subpart F of the Uniform Grant Guidance establishes audit requirements for state and local governments, colleges and universities, and nonprofit organizations receiving federal awards. Under this guidance, covered entities that expend \$750,000 or more a year in federal funds must obtain an annual, organization-wide single audit that includes the entity's financial statements and compliance with federal award requirements. OIG is required to review

selected audit reports for findings and questioned costs related to Department and USAGM awards and to help both agencies ensure that reports comply with the requirements of the guidance. *(Agencies: Department of State and U.S. Agency for Global Media)*

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Audit of Financial Statements

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Audit of Compliance With Payment Integrity Requirements

The federal government has implemented various safeguards to reduce improper payments. In March 2020, Congress passed the Payment Integrity Information Act of 2019 (PIIA). Consistent with prior improper payment laws, PIIA requires agencies to conduct risk assessments and report programs that are susceptible to significant improper payments. In addition, OIG is required annually to determine agency compliance with PIIA. The objective of these audits is to determine whether the Department and USAGM complied with PIIA. *(Agencies: Department of State and U.S. Agency for Global Media)*

Audit of Department of State Compliance With the Geospatial Data Act of 2018

Geospatial data is information that is tied to a location on the Earth, identifying the geographic location and characteristics of natural or constructed features and boundaries. The Geospatial Data Act of 2018 includes requirements for the collection, production, acquisition, maintenance, distribution, use, and preservation of geospatial data at covered agencies. In addition, the act requires OIG to perform an audit of compliance with certain components of the act at least once every 2 years. The objective of this audit is to determine whether the Department complied with the 13 covered agency responsibilities in accordance with the Geospatial Data Act of 2018. *(Bureaus: Bureau of Intelligence and*

Research, Bureau of Consular Affairs, Bureau of Diplomatic Security, Bureau of Diplomatic Technology, and Bureau of Overseas Buildings Operations)

FY 2026 Discretionary Projects

Acquisitions and Federal Assistance Division

Audit of Department of State's Administration of Termination Procedures for Selected Federal Assistance Awards

In response to Executive Order 14169, Reevaluating and Realigning United States Foreign Aid (January 20, 2025), executive branch agencies paused foreign development assistance while reviews of foreign assistance programs were performed. Determinations were made to continue, modify, or cease each foreign assistance program based on the review. Many foreign assistance programs rely on grants and cooperative agreements (i.e., federal assistance awards) for implementation. The accelerated timeframe of the review and termination of federal assistance awards increases the risk that terminations may not have been done in accordance with requirements. The preliminary objective of this audit is to determine whether the Department administered termination requirements and de-obligated available funds for selected FY 2025 federal assistance awards in accordance with federal and Department guidance. *(Bureau: Bureau of Global Acquisition)*

Cybersecurity and Information Assurance Division

Audit of the Department of State Mobile Device Management Program

The mobile threat landscape has shifted as government organizations have increased their use of mobile technologies. This includes an increase in mobile malware and vulnerabilities that can affect devices (e.g., operating systems, firmware, and the baseband processor used to access cellular networks); mobile applications; networks; and management infrastructure. Insufficient controls over mobile devices can increase the risk of information interception, device corruption, lost data or devices, or data leakage. The preliminary objective of this audit is to determine whether the Department's mobile device management program complies with federal guidance to minimize risks to sensitive data and information systems. *(Bureau: Bureau of Diplomatic Technology)*

Financial Management Division

Audit of the Department of State Travel Card Program

Federal agencies use travel cards to reduce costs associated with administering employees'

official travel and for the convenience of travelers. In 1998, Congress mandated that, with some exceptions, federal employees must use government travel charge cards for all payments of expenses related to official travel. During FY 2023, the Department reported that almost 15,000 travel card holders—almost 14,000 were individual accounts and 1,000 were centrally billed accounts—made purchases totaling approximately \$273 million. The preliminary objectives of this audit are to determine whether (1) Department card holders used their government-issued travel cards only for purchases allowed by laws and regulations, (2) Department card holders obtained and used their government-issued travel cards for travel expenses in accordance with regulations, and (3) the Department closed travel card accounts in a timely manner when employees separated from service. *(Bureau: Bureau of the Comptroller and Global Financial Services)*

Audit of the Department of State's Process for Establishing Local Compensation Plans

The Secretary of State is authorized to establish compensation for most locally employed (LE) staff at posts. LE staff are hired under a local compensation plan at U.S. missions abroad. Compensation (i.e., salaries, allowances, and benefits) for LE staff is based on prevailing wage rates and compensation practices and consistent with public interest. Each post conducts a local salary survey and uses the results to establish a unique local compensation plan. The Department has more than 50,000 LE staff. The preliminary objective of this audit is to determine whether the Department established local compensation plans based on prevailing practices at selected posts. *(Bureau: Bureau of Personnel and Training)*

Foreign Assistance Division

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

In response to Executive orders, the Department evaluated its foreign assistance programs concurrent with a review by the Office of Management and Budget. The transition of USAID foreign assistance programs to the Department and the Department's July 2025 domestic reorganization may affect the Department's ability to administer its continuing foreign assistance programs effectively. The preliminary objective of this evaluation is to describe the Department's administration of foreign assistance programs and associated awards approved to continue following the reviews required by Executive orders. *(Bureaus: Under Secretary for Economic Growth, Energy, and Environment; Under Secretary for Foreign Assistance, Humanitarian Affairs, and Religious Freedom; Under Secretary for Management; Under Secretary for Political Affairs; and Office of the Legal Adviser)*

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

The United States is a leader in the global fight against human immunodeficiency virus (HIV), tuberculosis (TB), and malaria. Founded in 2002, the Global Fund is a nonprofit organization that is structured as a partnership of governments, civil society, the private sector, and communities affected by HIV, TB, and malaria. The Department has been the Global Fund's largest donor since 2002. The Department's FY 2026 Congressional Budget Justification notes that the United States will contribute no more than \$1 for every \$4 that other donors contribute to the Global Fund. The preliminary objective of this audit is to determine whether U.S. contributions to the Global Fund are achieving intended results related to combating HIV, TB, and malaria in selected countries. *(Bureau: Bureau of Global Health Security and Diplomacy)*

Audit of the Department of State's Efforts to Provide Food Assistance to Gaza

In July 2025, the Department took over responsibility for USAID programming, including a \$30 million award to provide food to the people of Gaza. In addition, the Bureau of Near Eastern Affairs has more than \$550 million in awards to deliver emergency food security, unconditional food assistance, and livelihoods support in Gaza. The preliminary objective of this audit is to determine whether the Department has developed and implemented the structural capacity to provide food assistance to civilians in Gaza. *(Bureaus: Bureau of Near Eastern Affairs and Office of Global Food Security)*

Security and International Program Division

Audit of the Department of State's Implementation of Foreign Assistance to Ukraine

Approximately \$75 billion in USAID foreign assistance programs transitioned to the Department in July 2025. Of that amount, an estimated \$1.8 billion is anticipated to be directed to Ukraine. According to Embassy Kyiv, Ukraine, officials, implementation of the USAID programming will fall to the Office of the Senior Assistance Coordinator, which was previously responsible only for strategic coordination and not the execution of foreign assistance. The preliminary objective of this audit is to determine whether Embassy Kyiv developed and implemented the capacity to administer foreign assistance awards in accordance with federal and Department requirements. *(Bureau: Bureau of European and Eurasian Affairs)*

Audit of the Department of State's Efforts To Detect and Investigate Passport and Visa Fraud

In response to Trump Administration priorities related to curbing illegal immigration, the Department identified a renewed focus related to addressing visa fraud. At embassies and

consulates worldwide, the Overseas Criminal Investigations program is responsible for protecting the integrity of passport and visa systems by pursuing criminal investigations related to passport and visa fraud. Domestically, the Criminal Fraud Investigations Branch is responsible for investigating specific criminal allegations of passport or visa fraud. The preliminary objective of this audit is to determine whether the Department's efforts to detect and investigate passport and visa fraud are achieving desired results. *(Bureaus: Bureau of Consular Affairs and Bureau of Diplomatic Security)*

Audit of the Department of State's Emergency Preparedness in Selected East Asian Countries

The life and safety of employees, protection of assets, and continuity of operations are key considerations for the Department. The Department's emergency preparedness program requires each overseas mission to prepare an EAP, which provides procedures for the post's response to emergency situations to support recovery from emergencies that affect its operations.. The preliminary objective of this audit is to determine whether overseas missions in selected East Asian countries are prepared to respond to a variety of emergency scenarios. *(Bureaus: Bureau of Diplomatic Security, Bureau of Intelligence and Research, and Bureau of East Asian and Pacific Affairs)*

Strategic Priorities Division

Audit of the Department of State's Management of the Global Health Care Supply Chain

Approximately 65 percent of the awards transferred from USAID are related to global health. The Department's Bureau of Global Health Security and Diplomacy (GHSD) will lead the U.S. government's diplomatic efforts to strengthen the global health security architecture and prevent, detect, control, and respond to infectious diseases, including HIV and acquired immunodeficiency syndrome (AIDS). Among other efforts, GHSD will be responsible for managing complex, commercial medical supply chains to support lifesaving aid programs in other countries. The preliminary objective of this audit is to determine whether global health care supply chain awards—including those transferred from USAID—are achieving desired results. *(Bureau: Bureau of Global Health Security and Diplomacy)*

Audit of the Department of State's Accountability of Disaster Assistance Response Supplies

USAID maintained five globally dispersed warehouses that stored relief commodities as part of its efforts to ensure rapid responses to humanitarian emergencies. The relief commodities included emergency shelter materials, blankets, hygiene kits, water treatment systems, kitchen sets, and plastic sheeting. As of July 2025, the Department assumed responsibility for these warehouses and accountability for their inventory. The preliminary

objectives of this audit are to determine whether the Department (1) maintained accountability of disaster assistance inventory stored at former USAID warehouses and (2) developed and implemented the necessary capacity to distribute disaster assistance supplies in response to humanitarian emergencies. *(Bureaus: Under Secretary for Foreign Assistance, Humanitarian Affairs, and Religious Freedom and Bureau of Population, Refugees, and Migration)*

Audit of the Department of State's Administration of Selected Foreign Assistance-Funded Contracts

Federal agencies must perform oversight of contractors to enforce compliance with contract terms and government regulations and to determine whether contractors are performing satisfactory work. Without adequate oversight, agencies face an increased risk that contractors may mismanage funds or not use funds in accordance with objectives. With the transition of USAID foreign assistance programs, the Department is responsible for using contractors to implement programs in new sectors. The preliminary objectives of this audit are to determine whether the Department is administering selected foreign assistance-funded contracts in accordance with federal and Department requirements and whether those contracts are achieving desired results. *(Bureaus: Under Secretary for Foreign Assistance, Humanitarian Affairs, and Religious Freedom; Under Secretary for Management; and Under Secretary for Political Affairs)*

Audit of Department of State Counterterrorism Vetting

The Department identified name-check vetting as a critical tool to use, where appropriate, to mitigate the risk that Department foreign assistance activities could inadvertently benefit terrorist groups, their members, or their supporters. From 2012 to 2017, the Department conducted a joint name-check pilot with USAID that focused on activities in six countries where both agencies were implementing comparable programs. The Department and USAID chose the countries to reflect geographic diversity and a range of terrorist threat levels. The Department indicated that it is crafting rules that set out the requirements for including vetting provisions in Department solicitations and awards for both grants and contracts. These rules would allow for the name-check vetting of key individuals of implementing partners and subcontractors or subgrantees, beneficiaries of programs, or other identified categories of individuals when the relevant Department official deems it appropriate. With the transfer of activities from USAID, the Department has an increased role to ensure that foreign assistance funds are not used inappropriately. The preliminary objective of this audit is to determine whether the Department designed its risk-management and counterterrorism vetting procedures to prevent terrorist organizations from benefiting from U.S. foreign assistance funds.

(Bureaus: Bureau of Administration; Bureau of Population, Migration, and Refugees, Office of the Legal Adviser)

Workforce and Operations Division

Audit of the Department of State's Strategic Workforce Planning Related to the Consolidation of Management and Administrative Support Functions Within the Under Secretary for Management Family

According to the Office of Personnel Management, “workforce planning serves as the foundation for managing an organization’s human capital. It enables organizations to strategically meet current and future workforce needs.” The Government Accountability Office identifies strategic human capital management as a high-risk area for the federal government. In July 2025, the Department implemented a reorganization, which included the consolidation of management and administrative support functions to drive uniformity and efficiency. Generally, bureau-level Executive Director offices consolidated their administrative functions into “family-level” offices, including the Executive Director for the Under Secretary for Management family. The preliminary objective of this audit is to determine whether the Department aligned its human capital needs to achieve its goal of uniformity and efficiency during the consolidation of management and administrative support functions within the Under Secretary for Management family. *(Bureau: Office of the Under Secretary for Management)*

Audit of the Bureau of Overseas Buildings Operations' Management of Selected Construction Project Schedules

Schedule management for construction projects provides a detailed plan and the processes required to manage the timely completion of a construction project. Management can use the schedule—if developed and updated properly—to determine whether the contractor is behind, on, or ahead of schedule. Schedule analysis is crucial to determine the cause of any delays, the impact of delays on performance, and the computation of any compensable time owed to the contractor due to the delay. Schedule delays on construction projects can be costly for the government. The preliminary objective of this audit is to determine whether selected construction projects for the Bureau of Overseas Buildings Operations met project schedules and were completed within budget. *(Bureau: Bureau of Overseas Buildings Operations)*

OFFICE OF INSPECTIONS

The Office of Inspections (ISP) is primarily responsible for fulfilling OIG's mandate to inspect periodically overseas missions and domestic bureaus of the Department. Inspections typically assess the effectiveness of operations; identify potential efficiencies and cost-saving measures; encourage self-evaluation and correction; identify problems; and recommend solutions. ISP uses a risk-based approach to select the missions and bureaus for each year's inspection schedule. Because all inspections follow a similar format, ISP does not provide a separate description for each inspection listed below. In addition to ISP's annual slate of inspections, ISP conducts evaluations focused on specific oversight priorities. ISP conducts its work in accordance with the *Council of Inspectors General on Integrity and Efficiency (CIGIE) Quality Standards for Inspection and Evaluation*.

FY 2025 Ongoing Inspections

Bureau	Inspection	Initiation Date
Bureau of East Asian and Pacific Affairs	Embassy Phnom Penh	Spring 2025
	Embassy Vientiane	Spring 2025
	Embassy Wellington	Spring 2025
	Embassy Apia	Spring 2025
Bureau of Near Eastern Affairs	Embassy Cairo	Spring 2025
Bureau of Western Hemisphere Affairs	Embassy Bridgetown	Winter 2025
	Embassy Kingston	Spring 2025
	Embassy San Salvador	Spring 2025

FY 2025 Ongoing Reviews and Evaluations

Review of the Bureau of International Narcotics and Law Enforcement Affairs' End-Use Monitoring Property Management in Ukraine

Since Russia's February 24, 2022, full-scale invasion of Ukraine, the Bureau of International Narcotics and Law Enforcement Affairs (INL) provided more than \$800 million in security assistance to Ukraine, including commodities such as motor vehicles and police equipment. Accurately recording the status of INL-purchased commodities in the Department's property-management systems is essential to ensuring accountability for donated commodities. The objectives of this review are to (1) describe the number and acquisition value of property acquired and donated to Ukrainian government entities and (2) determine the extent to which INL complied with applicable Department and INL property-management standards throughout the property lifecycle for commodities and equipment provided to Ukraine. (Bureau: Bureau of International Narcotics and Law Enforcement Affairs)

Evaluation of the Department of State's Efforts to Improve Oversight of Its Funding to International Organizations

In FY 2024, the Department contributed more than \$9.3 billion to 131 international organizations, representing 40 percent of the Department's \$23 billion in assistance spending. The Department is responsible for ensuring that international organizations use U.S. government contributions effectively and for their intended purposes. However, Congress and other U.S. officials have raised concerns about U.S. government oversight of funds contributed to international organizations. The objectives of this evaluation are to (1) determine the nature and extent to which the Department funds and participates in international organizations and (2) evaluate the Department's use of oversight requirements for the funds it contributes to international organizations. *(Bureau: Bureau of International Organization Affairs)*

Review of the Bureau of International Organization Affairs' Efforts to Advance United Nations Management Reform

Calls by the United States, other UN members, and interested observers for management reform of the UN date back decades and generally address governance, transparency, accountability, and cost containment. As the largest contributor to the UN, the United States has a strong interest in promoting UN reform initiatives. Congressional interest in UN management reform is addressed in Section 7048a of the FY 2024 Further Consolidated Appropriations Act, which requires the Department to submit reports on specific items related to UN management reform, such as whistleblower protections. The objectives of this review are to (1) determine the Bureau of International Organization Affairs' processes for establishing goals and objectives for UN management reform and for identifying risks to goals and objectives and (2) assess the bureau's progress toward achieving reform goals and objectives. *(Bureau: Bureau of International Organization Affairs)*

Evaluation of the Regional Bureaus' Administration of Foreign Assistance Programs

The Department is reorganizing and changing its approach to administer foreign assistance programs. Regional bureaus have new or expanded responsibilities necessitating the creation of assistance coordination offices in Washington, DC, and regional assistance hubs. Regional bureaus are implementing different approaches to administer assistance. However, any scenario is likely to include significant management from Washington, DC, or another post (via regional hubs), which will affect chief of mission coordination responsibilities and the Department's ability to monitor programs closely. The preliminary objectives of this evaluation are to (1) determine how the regional bureaus are administering foreign assistance programs and (2) assess the implementation of foreign assistance budgeting, planning, program design, award design, monitoring, and evaluation.

(Bureaus: Bureau of African Affairs, Bureau of East Asian and Pacific Affairs, Bureau of European and Eurasian Affairs, Bureau of Near Eastern Affairs, Bureau of South and Central Asian Affairs, and Bureau of Western Hemisphere Affairs)

FY 2026 Inspections

Bureau	Inspection	Initiation Date
Bureau of African Affairs	Embassy Gaborone	Spring 2026
	Embassy Accra	Spring 2026
	Embassy Djibouti	Spring 2026
	Embassy Kampala	Spring 2026
Bureau of East Asian and Pacific Affairs	Embassy Port Moresby	Spring 2026
	Embassy Ulaanbaatar	Spring 2026
Bureau of European and Eurasian Affairs	Embassy Bratislava	Winter 2026
	Embassy Zagreb	Winter 2026
	Embassy Baku	Winter 2026
	Embassy The Hague	Spring 2026
	Embassy Tbilisi	Spring 2026
Bureau of South and Central Asian Affairs	Embassy Yerevan	Spring 2026
	Embassy Tashkent	Spring 2026
Bureau of Western Hemisphere Affairs	Embassy Guatemala City	Winter 2026
	Embassy San Jose	Winter 2026
	Embassy Lima	Winter 2026
	Embassy Havana	Spring 2026
	Embassy Quito	Spring 2026
Domestic Inspection	Bureau of African Affairs	Spring 2026

Note: Because of the lapse in appropriations that began October 1, 2025, ISP postponed inspections scheduled for Fall 2025 to Winter 2026. The above table reflects these changes.

FY 2026 Evaluations

Evaluation of the Department of State's New Responsibilities for the President's Emergency Plan for AIDS Relief (PEPFAR) Program

USAID was a primary implementer of programming for the President's Emergency Plan for AIDS Relief (PEPFAR). With USAID's closure, the Department's role is transitioning from providing PEPFAR policy and oversight to directly implementing health programming for combating HIV/AIDS in more than 50 countries around the world. Direct health program implementation is a new role for the Department. The preliminary objective of this evaluation is to assess the transition of USAID's PEPFAR implementation responsibilities to the Department, focusing on the Department's structural capacity to implement, monitor, and evaluate programs in support of PEPFAR goals. *(Bureaus: Bureau of Global Health Security and Diplomacy and Bureau of African Affairs)*

Evaluation of the Department of State's International Disaster Response Readiness

PRM's new Office of International Disaster Response has assumed from USAID the lead international disaster assistance role for the U.S. government and the Disaster Assistance Response Team (DART) function. The DART function required rapid deployments, trained staff, search and rescue teams (federal and local), and direction of shipment material using international and nongovernmental organizations. The preliminary objectives of this evaluation are to (1) assess the extent to which the Department defined its roles and responsibilities for planning and organizing a U.S. government response to international disasters after the consolidation of USAID functions and (2) determine the Department's capacity to coordinate and monitor a U.S. government response to international disasters with other international and interagency actors. *(Bureau: Bureau of Population, Refugees, and Migration)*

Evaluation of the Department of State's Data Reliability of Foreign Assistance Awards

This review will focus on the extent to which integrated USAID and Department financial and award data, including data available through the StateInsight system, are reliable and sufficient for Department bureaus to make informed decisions. The review will also identify potential opportunities for the Department to expand its oversight of assistance awards. *(Bureaus: Bureau of the Comptroller and Global Financial Services, Bureau of Global Acquisition, and Bureau of Diplomatic Technology)*



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