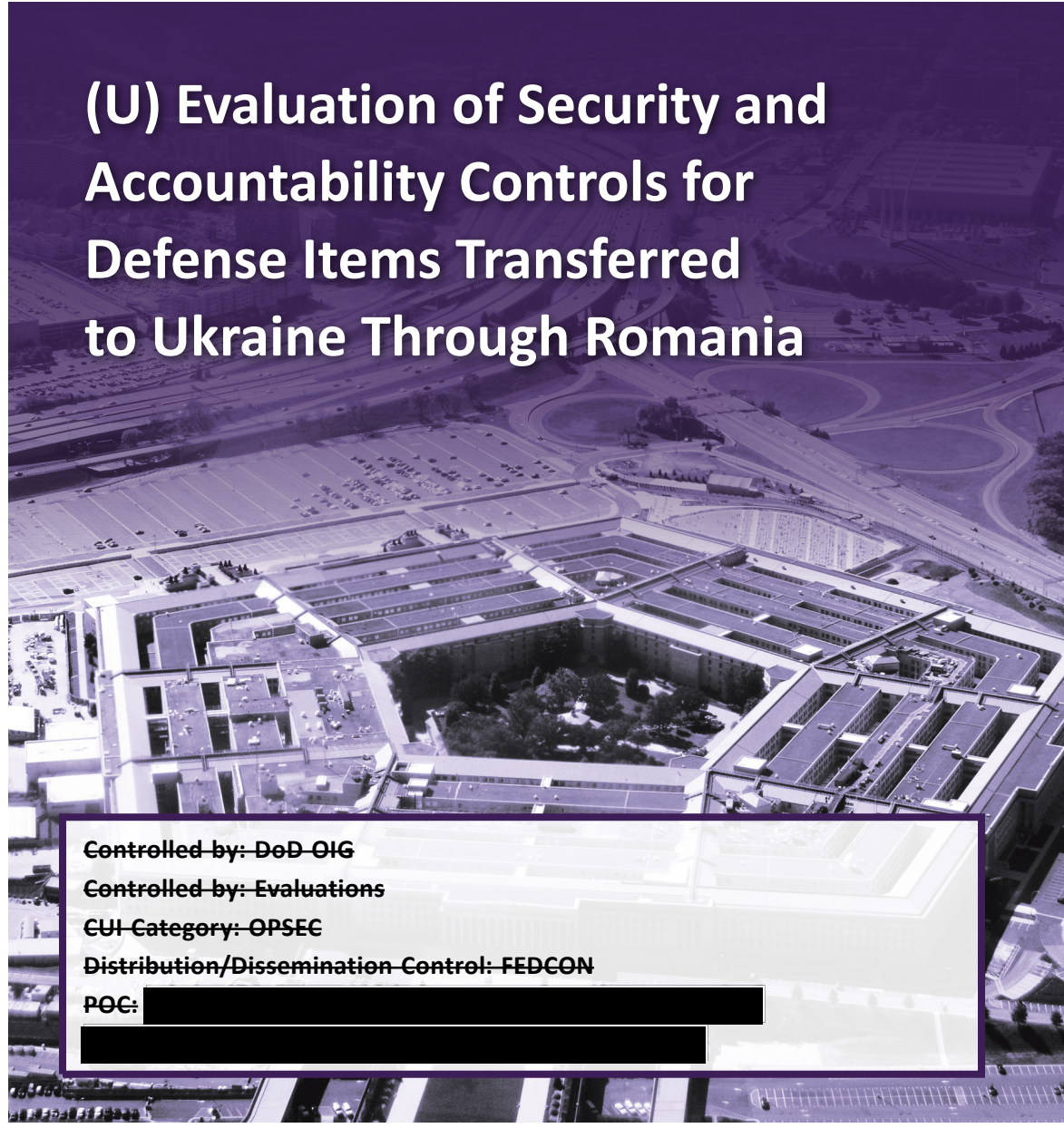


CUI

INSPECTOR GENERAL

U.S. Department of Defense

NOVEMBER 12, 2024



(U) Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania

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CUI





(U) Results in Brief

(U) Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania

November 12, 2024

(U) Objective

(U) The objective of this evaluation was to determine the effectiveness and efficiency of the DoD's security and accountability controls for DoD-procured defense items transferred to the Ukrainian Armed Forces (UAF) through the logistics enabling node in Romania (LEN-R).

(U) Background

(U) The DoD provides defense items to the UAF through logistics enabling nodes in the U.S. European Command area of responsibility. LEN-R is one such location and is under the command of the U.S. Air Forces in Europe (USAFE). In April 2023, according to USAFE officials, the Security Assistance Group-Ukraine (SAG-U) tasked USAFE personnel at LEN-R to account for DoD-procured defense items transferred through LEN-R.

(U) The defense items the DoD procured and transferred to the UAF through LEN-R during our evaluation consisted solely of non-NATO, non-U.S. standard caliber tank and mortar rounds, which the DoD refers to as non-standard ammunition. According to DoD officials, the DoD used Foreign Military Financing (FMF) to purchase the non-standard ammunition, and the LEN-R personnel performed customs clearance and visual inspection of the packaging, marking, and palletization of the DoD-procured items.

(U) Finding

(U) The DoD did not implement effective controls to accurately account for defense items it procured for and transferred to

(U) Finding (cont'd)

(U) the UAF through Romania. Specifically, in 6 of 16 shipments we reviewed, we identified discrepancies between quantities of items LEN-R personnel identified as inspected and the quantity of items reported to SAG-U.

(U) The lack of effective controls and discrepancies occurred because:

- (U) the Defense Security Cooperation Agency (DSCA) did not establish requirements in the Security Assistance Management Manual for DoD components to record inventories for FMF purchases of defense items before transfer, and
- (U) USAFE officials did not require LEN-R personnel to perform accountability procedures for DoD-procured defense items, such as recording inventories or the proper maintenance, transmission, and protection of those records.

(U) As a result, the DoD cannot verify the quantities of DoD-procured defense items transferred to the UAF through Romania. Additionally, since DoD officials cannot reconcile the defense items shipped against items received at the transfer point, those officials do not have reasonable assurance that the DoD effectively and efficiently purchased and transferred non-standard ammunition for Ukraine. Without more comprehensive procedures, this problem will likely persist.

(U) Recommendations

(U) We recommend that the DSCA Director update the Security Assistance Management Manual to require U.S. personnel to conduct and record, at the point of title transfer, a detailed inventory of defense items purchased outside the continental United States and provided under FMF as the manual already requires for defense items provided under other programs.

(U) We also recommend that the USAFE Commander, in coordination with SAG-U and the U.S. Army's Joint Program Executive Office for Armaments and Ammunition, develop and issue standard operating procedures for LEN-R mission personnel that identify accountability requirements, including



(U) Results in Brief

(U) Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania

(U) Recommendations (cont'd)

(U) documenting visual inspections of item quantity and condition and properly maintaining and transmitting mission information.

(U) Management Comments and Our Response

(U) DSCA officials provided informal comments on Recommendation 1 requesting that we update the recommendation to clarify that the DoD should conduct and record a detailed inventory of articles procured outside of the continental United States using FMF. We revised Recommendation 1 based on these informal comments.

(U) However, the DSCA Director did not provide formal management comments to Recommendation 1.

(U) Therefore, the recommendation is unresolved. We request the DSCA Director provide formal management comments in response to the final report within 30 days.

(U) The USAFE Director of Logistics, Engineering, and Force Protection agreed with Recommendation 2.a and 2.b, and stated that USAFE will define inspection and accountability requirements and incorporate them into standard operating procedures and the performance work statement of LEN-R personnel. The Director also stated that USAFE will maintain and transmit accountability records in accordance with DoD policy for records management. Therefore, the recommendations are resolved but open. We will close the recommendations when we verify that USAFE has completed the proposed corrective actions.

(U) Recommendations Table

(U) Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Commander, U.S. Air Forces in Europe	None	2.a and 2.b	None
Director, Defense Security Cooperation Agency	1	None	None (U)

(U) Please provide Management Comments by December 12, 2024.

(U) Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **(U) Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **(U) Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **(U) Closed** – The DoD OIG verified that the agreed upon corrective actions were implemented.





OFFICE OF INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
 4800 MARK CENTER DRIVE
 ALEXANDRIA, VIRGINIA 22350-1500

November 12, 2024

MEMORANDUM FOR COMMANDER, U.S. AIR FORCES IN EUROPE
 DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY

SUBJECT: (U) Evaluation of Security and Accountability Controls for Defense Items Transferred
 to Ukraine Through Romania (Report No. DODIG-2025-019)

(U) This final report provides the results of the DoD Office of Inspector General's evaluation. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

(U) This report contains two recommendations to the Commander of U.S. Air Forces in Europe that are considered resolved. Therefore, as described in the Recommendations, Management Comments, and Our Response section of this report, we will close those recommendations when DoD officials provide us evidence and documentation showing that they have completed all agreed-on actions to implement the recommendations.

(U) This report contains one recommendation to the Director of the Defense Security Cooperation Agency that is considered unresolved because the Director did not provide management comments on the draft report. Therefore, the recommendation remains open. We will track the recommendation until management has agreed to take actions that we determine to be sufficient to meet the intent of the recommendation and management officials submit adequate documentation showing that all agreed-on actions are completed.

(U) DoD Instruction 7650.03 requires that recommendations be resolved promptly. For the unresolved recommendation, please provide us within 30 days your response concerning specific actions in process or alternative corrective actions proposed on the recommendations. For the resolved recommendations, please provide us within 90 days your response concerning specific actions in process or alternative corrective actions proposed on the recommendations. Please send your responses to either [REDACTED]

(U) If you have any questions or would like to meet to discuss the evaluation, please contact [REDACTED]. We appreciate the cooperation and assistance received during the evaluation.

FOR THE INSPECTOR GENERAL:

Bryan Clark

Bryan T. Clark
 Assistant Inspector General for Evaluations
 Programs, Combatant Commands, and Operations

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(U) Introduction

(U) Objective

(U) The objective of this evaluation was to determine the effectiveness and efficiency of the DoD's security and accountability controls for DoD-procured defense items transferred to the Ukrainian Armed Forces (UAF) through the logistics enabling node in Romania (LEN-R).¹

(U) Background

(U) The United States procures and transfers non-standard ammunition defense items to the UAF through LEN-R with the support of multiple DoD components and contractors.² At LEN-R, DoD personnel conduct accountability procedures for the DoD-procured defense items before transfer to the UAF.

(U) The United States Transfers Defense Items to the UAF Through LEN-R

(U) The DoD provides defense items to the UAF through logistics enabling nodes in the U.S. European Command (USEUCOM) area of responsibility. LEN-R is one such location and serves as a transfer point for non-NATO, non-U.S. standard caliber ammunition, which the DoD refers to as “non-standard ammunition.” According to U.S. Air Forces in Europe (USAFE) and Army officials we spoke with, the DoD procures this ammunition through the Foreign Military Financing (FMF) component of the U.S. Foreign Military Sales (FMS) program and then transfers the ammunition to the UAF in Romania. DoD components perform the following functions to support the movement of non-standard ammunition through LEN-R.

- (U) USAFE personnel operate LEN-R and oversee transfers of DoD-procured defense items in Romania.
- (U) Security Assistance Group–Ukraine (SAG-U) supports international security assistance activities to supply and equip the UAF as part of the United States' long-term commitment to Ukraine. In this role, SAG-U personnel stated that they track and report to DoD and partner nations all deliveries of defense items to Ukraine.

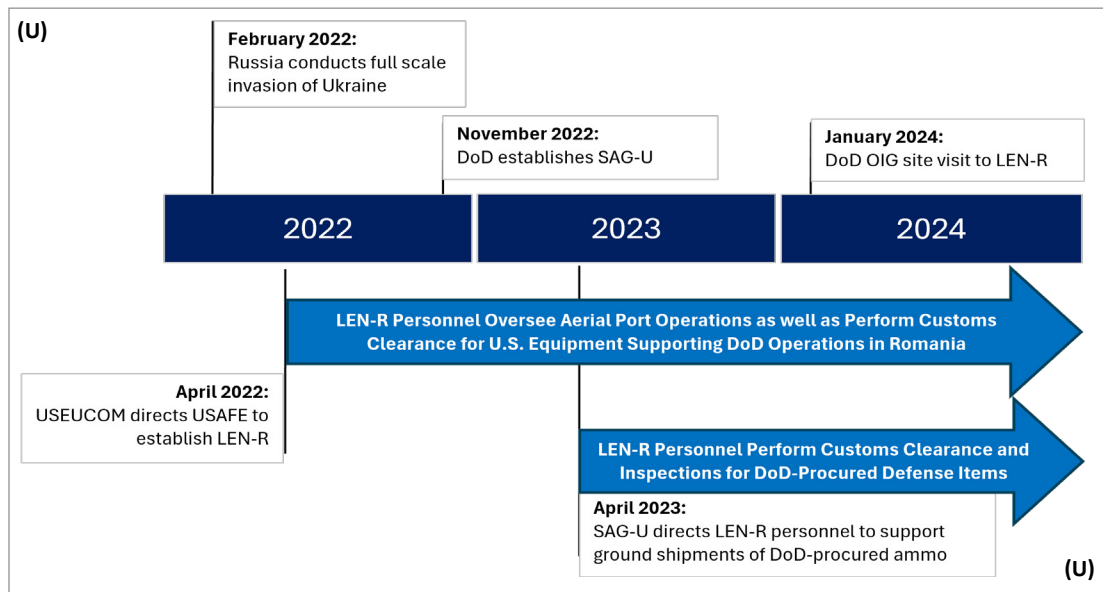
¹ (U) During field work for this evaluation, we determined that the DoD does not directly provide security for defense items transferred to the UAF through Romania. Instead, security is the responsibility of local subcontractors. As a result, we were not able to conduct the security controls portion of the evaluation. Please see the scope and methodology in the appendix for more details on this limitation.

² (U) According to the U.S. Army, non-standard ammunition includes munitions that have not been safely tested and type classified for U.S. Army use, are not managed by National Inventory Control Points, do not have a national stock number, and cannot be procured or requisitioned through the U.S. Army supply system.

- (U) The U.S. Army's Joint Program Executive Office for Armaments and Ammunition (JPEO[A&A]) procures all non-standard ammunition for the U.S. Army and coordinates with other DoD and U.S. agencies for non-standard ammunition.
- (U) The Defense Security Cooperation Agency (DSCA) develops and maintains the DoD's Security Assistance Management Manual (SAMM), which identifies policies and procedures for shipments of defense items to foreign governments, including required accountability controls.

(U) Following LEN-R's creation in April 2022, USAFE personnel stationed at LEN-R (LEN-R personnel) oversaw the aerial port operations for the receipt and transfer of partner nation (non-DoD) defense items to the UAF through Romania. USAFE also tasked LEN-R to perform customs clearance and, according to former LEN-R personnel, to receive equipment used by U.S. personnel in support of ongoing USAFE operations in Romania.³ In April 2023, LEN-R personnel began to travel to a border control point and provide accountability for DoD-procured defense items before transfer to the UAF. These responsibilities included signing customs declaration forms (CDFs) and conducting a visual inspection of the DoD-procured items as the UAF takes custody. Figure 1 shows the timeline of events related to the establishment and operations of LEN-R.

(U) Figure 1. Timeline of LEN-R Operations



(U) Source: The DoD OIG.

³ (U) Defense Transportation Regulations Part V, "Department of Defense Customs and Border Clearance Policies and Procedures," Chapter 510, "United States European Command (USEUCOM)," May 3, 2024, identifies a CDF, also known as Form 302, "Import/Export Customs Declaration," as the primary document for the custodial agent for managing the duty-free customs program in USEUCOM. NATO member countries have their own version of a CDF, called NATO Form 302.

(U) DoD Policies and Procedures for Procuring and Transferring Non-Standard Ammunition to Ukraine Through LEN-R

(U) DSCA, JPEO(A&A), and LEN-R personnel established requirements, policies, and procedures for transferring non-standard ammunition to Ukraine through LEN-R. Specifically, the DSCA SAMM identifies required transportation responsibilities for security cooperation shipments. The SAMM provides guidance for the execution of all DoD security cooperation programs, including those funded under FMF and FMS.⁴ The specific accountability requirements identified in the SAMM depend on the funding mechanism used to provide the defense items.

- (U) For FMF and FMS purchases of defense items, the SAMM identifies general procedures for the transfer of defense items, including visually checking the materiel against manifests and shipping documents, clearing the shipments through the purchaser's customs (and, if necessary, clearing a third country's customs), and reporting discrepancies as appropriate.
- (U) For defense items funded under Building Partner Capacity (BPC) programs, such as the Ukraine Security Assistance Initiative, the SAMM includes more detailed and in-depth accountability requirements. Specifically, the SAMM states that for BPC programs, U.S. personnel and foreign partner representatives must conduct a joint materiel inventory and prepare a materiel inventory list and a transfer and receipt document that the U.S. and foreign partner representatives sign, acknowledging transfer of title, custody, and responsibility of the defense items.

(U) The JPEO(A&A) stated that they used FMF funding, among other types of funding, to award delivery orders under its two indefinite quantity, indefinite delivery contracts to procure and transport non-NATO, non-U.S. standard caliber ammunition from suppliers to the UAF.⁵ The contracts specify that the U.S. Government provides quality assurance inspections of the items. Specifically, the contracts require the manufacturer to make deliverable products available for DoD officials to inspect to ensure the satisfactory condition of the items; check physical characteristics, quantities, and acceptance documents; and conduct quality controls, such as ballistic live-fire testing. Following this, foreign subcontractors transport the items to a transfer point in Romania.

⁴ (U) DSCA Manual 5105.38, "Security Assistance Management Manual," April 30, 2012 (Updated May 20, 2024).

⁵ (U) The United States transferred most defense items to Ukraine using Presidential Drawdown Authority, which draws down existing DoD stockpiles. However, according to DSCA officials, the defense items transferred through LEN-R do not exist in DoD stockpiles and are therefore funded with FMF, a different funding authority. FMF, unlike FMS, does not require the receiving country to initially pay for the items being provided. Instead, the United States pays the up-front costs as either a grant or loan to the receiving country.

(U) Once the contracted ammunition arrives at the border control point, the LEN-R personnel, as the U.S. representatives on-site for SAG-U, fulfill the contract requirements to:

- (U) review and sign the CDFs and conduct a “visual kind, count, and condition inspection” of the containers and pallets and
- (U) sign a contractor-provided item information and certification statement (IICS) document to serve as proof they performed the visual kind, count, and condition inspection and accepted delivery of the items on behalf of the U.S. Government. The IICS document includes a count of the items the shipment should contain, as well as detailed information such as the prime contract number, bill of lading number, transportation control number, lot number, FMS case identifier, and item descriptions.

(U) To perform these responsibilities, the LEN-R personnel created standard operating procedures (SOP)s that outline their mission roles and responsibilities.⁶ According to LEN-R’s January 2024 SOPs, LEN-R personnel have responsibility to oversee cargo movements from the United States and partner nations to support onward movement of defense items to the UAF by performing customs clearance responsibilities. To do this, the SOPs require the LEN-R personnel to meet the defense item shipments at the border control point, oversee cargo movement, and initiate and terminate CDFs. The SOPs also require that after each mission, LEN-R personnel:

- (U) account for signatures and delivery times to serve as the official documentation of item delivery and
- (U) provide a situation report (SITREP) to USAFE and SAG-U identifying equipment transferred to the UAF. These SITREPs provide details on the quantities and types of items transferred, as well as the date of transfer. Each SITREP is cumulative and includes all data from prior shipments.

⁶ (U) “Standard Operating Procedures for LEN-R Aerial Port of Debarkation,” January 2024.

(U) Finding

(U) LEN-R Personnel Did Not Accurately Account for DoD-Procured Defense Items for Ukraine Transiting Through Romania

(U) The DoD did not implement effective controls to accurately account for defense items it procured for and transferred to the UAF through Romania.⁷ Although LEN-R personnel did perform customs clearance responsibilities for and visual inspections of DoD-procured defense item shipments, these personnel did not record inventories for those items and reported inaccurate quantities to SAG-U. Specifically, in 6 of 16 shipments we reviewed, we identified discrepancies between the quantities of items LEN-R personnel reported to SAG-U in their SITREP and what those personnel previously signed for on the IICS documents. Four of those six discrepancies occurred because quantities of defense items reported in the SITREP did not match the quantities signed for on the IICS documents. In the other two discrepancies, the items reported on the signed IICS documents did not appear in the SITREP at all. SAG-U and LEN-R personnel were unaware of these discrepancies before we identified them. Finally, LEN-R personnel destroyed packing slips that could provide sufficient detail for a conclusive reconciliation or auditable record of defense items shipped against defense items received.

(U) The lack of accountability and inaccurate information provided to SAG-U occurred because:

- (U) the DSCA did not establish requirements in the SAMM for DoD components, including the JPEO(A&A) and USAFE, to record inventories of FMF purchases of defense items before transfer, and
- (U) USAFE officials did not provide adequate guidance or requirements for LEN-R personnel to perform accountability procedures for DoD-procured defense items, such as accurately documenting, maintaining, or transmitting inventory records.

(U) As a result, without accurate inventory records, the DoD cannot verify the total quantities of DoD-procured items transferred to the UAF through Romania. This increases the risk that the DoD may not provide the agreed-on and paid-for quantities of defense items to the UAF. Additionally, if DoD officials cannot reconcile the defense items shipped against items received at the transfer point,

⁷ (U) We reviewed all documentation associated with all 16 shipments of DoD-procured defense items transferred to Ukraine through Romania from April 2023 through January 2024. See the scope and methodology in the appendix for more information.

(U) those officials cannot have reasonable assurance that the DoD effectively and efficiently purchased and transferred non-standard ammunition for Ukraine. Without more comprehensive procedures, the DoD's inability to reconcile items shipped against items received will likely persist.

(U) LEN-R Personnel Performed Customs Clearance for DoD-Procured Defense Items but Did Not Record Inventories or Provide Accurate Counts to SAG-U

(U) LEN-R personnel performed customs clearance responsibilities and U.S. contractual responsibilities by conducting visual inspections but did not record inventories of DoD-procured, non-standard ammunition shipments transferred to the UAF through Romania. We observed LEN-R personnel:

- (U) meet incoming shipments at a border control point,
- (U) oversee the transfer process from truck to rail,
- (U) sign CDFs, and
- (U) sign contractor-provided IICS documents attesting to a visual inspection of the items.

(U) Although LEN-R personnel stated that they provided SITREPs to SAG-U identifying the number of defense items transferred through Romania, we found that the SITREPs were not always accurate. Specifically, 6 of 16 shipments we reviewed between April 2023 and February 2024 showed discrepancies between the SITREP information and the IICS documents. The discrepancies included four instances when the quantities of defense items reported in the SITREP we reviewed did not match the IICS documents and two instances when items reported on the signed IICS documents were not reported in the corresponding SITREP. Because LEN-R personnel did not record inventories of their visual inspections, they reported inaccurate quantities to SAG-U for DoD-procured defense items transferred through Romania.

(U) 6 of 16 shipments we reviewed between April 2023 and February 2024 showed discrepancies between the SITREP information and the IICS documents.

(U) Both SAG-U and LEN-R personnel were unaware of these discrepancies, and the documents we reviewed did not provide sufficient detail that would allow for a conclusive reconciliation or audit of defense items shipped against defense items received. Specifically, we observed that LEN-R personnel signed but did not annotate the IICS forms, such as making check marks to verify inventory or identifying discrepancies. Additionally, LEN-R personnel did not retain the packing

(U) slips that accompanied the shipments of DoD-procured defense items. These packing slips provided a written record that would allow the DoD to perform an audit or reconciliation of items shipped to items received.

(U) LEN-R Personnel Conducted Visual Inspections but Did Not Create or Retain Accountability Documentation

(U) In April 2023, LEN-R personnel began conducting visual inspections of DoD-procured defense items transferred to the UAF through Romania.⁸ However, the personnel did not perform accountability procedures beyond what the contracts required, such as recording inventories, identifying discrepancies, or retaining packing slips for those shipments. During our site visit, we observed LEN-R personnel visually inspect each pallet when truck cargo doors were opened and while the forklift transferred the pallets from the trucks to the train. During this process, LEN-R personnel counted pallets and crates and inspected the condition of the shipments to identify any visible damage, such as broken shipping bands.

(U) We also observed that LEN-R personnel did not record in writing or through photographic evidence the results of their visual inspection counts including any identified discrepancies or signs of obvious damage or tampering for the DoD-procured defense items.⁹ Instead, LEN-R personnel only added together the total number of pallets and crates to determine whether the shipment contained all of the items listed on the IICS documents. LEN-R personnel then signed the contractor-provided IICS documents after transfer of defense items to the UAF, stating that they performed a visual inspection to include kind, count, and condition of the packaging, marking, and pallets.

(U) During and following our site visit, LEN-R personnel stated that they count the number of pallets to see if the total matches the shipment details the contractor previously provided to them. LEN-R personnel stated to us that during this process, they made a mental note of the number of pallets and crates but did not open crates to inspect individual items. Inspection of the pallets and crates without opening individual crates is consistent with DoD policy for inspecting arms, ammunition, and explosives, which states that as long as crates are banded and sealed, opening them for inspection or inventory is not needed unless signs of tampering exist. The LEN-R personnel further stated that they rely on this mental count and a visual impression of the condition of the crates instead of a documented record.

⁸ (U) While LEN-R personnel performed visual inspections required by the JPEO(A&A) contracts, the JPEO(A&A) stated that they did not formally designate LEN-R personnel as contracting officer representatives.

⁹ (U) We did not identify any signs of obvious damage or tampering in the shipment we directly observed.

(U) LEN-R Personnel Provided Inaccurate Data on DoD-Procured Defense Items to SAG-U

(U) For 6 of 16 shipments we reviewed, LEN-R personnel provided inaccurate counts to SAG-U personnel for DoD-procured defense items transferred to the UAF through Romania. We compared a LEN-R cumulative SITREP dated February 27, 2024, to a total of 86 IICS documents provided by JPEO(A&A) officials. In the SITREP and these documents, we identified 16 shipments of equipment transferred to the UAF through LEN-R between April 2023 and February 2024.¹⁰ Based on the dates of the IICS documents, the LEN-R SITREP should have included entries of identical quantities of defense items for all 16 shipments, but it did not.

(U) The LEN-R SOPs require personnel to submit to USAFE and SAG-U after each mission a SITREP listing equipment transferred to the UAF. Each SITREP provided to SAG-U includes a list of all previous shipments of items. A LEN-R official stated that the reported equipment quantities in their SITREPs were based on information recorded on the CDFs. The LEN-R personnel that oversaw the transfer of the equipment and signed the CDFs also signed the IICS documents. LEN-R personnel did not annotate or update the item counts on the IICS records, nor did they create a written record of their reviews. However, their signature attests that they visually inspected, counted, and received the defense items specifically listed on the document. Therefore, the quantities of equipment reported in the SITREPs should match the quantities of equipment signed for in the IICS documents.

~~(CUI)~~ However, we found reporting discrepancies for 6 of 16 shipments we reviewed. Specifically, we determined that two of the shipments were not reported in the SITREPs to SAG-U. For one of these two shipments, we identified that LEN-R personnel signed IICS documents acknowledging they visually inspected and received a shipment of [REDACTED] but LEN-R personnel did not list this shipment in the SITREP we reviewed. Additionally, we identified a second shipment in which LEN-R personnel signed the IICS documents acknowledging they inspected and received a shipment of [REDACTED] [REDACTED] that they did not list in the SITREP. The SITREP listed other partner nation and DoD-procured defense item shipments in the same timeframe, but it did not have the two shipments of DoD-procured items matching the item types or quantities signed for in the IICS documents. Based on the records we reviewed, we concluded that LEN-R did not report these shipments to SAG-U.

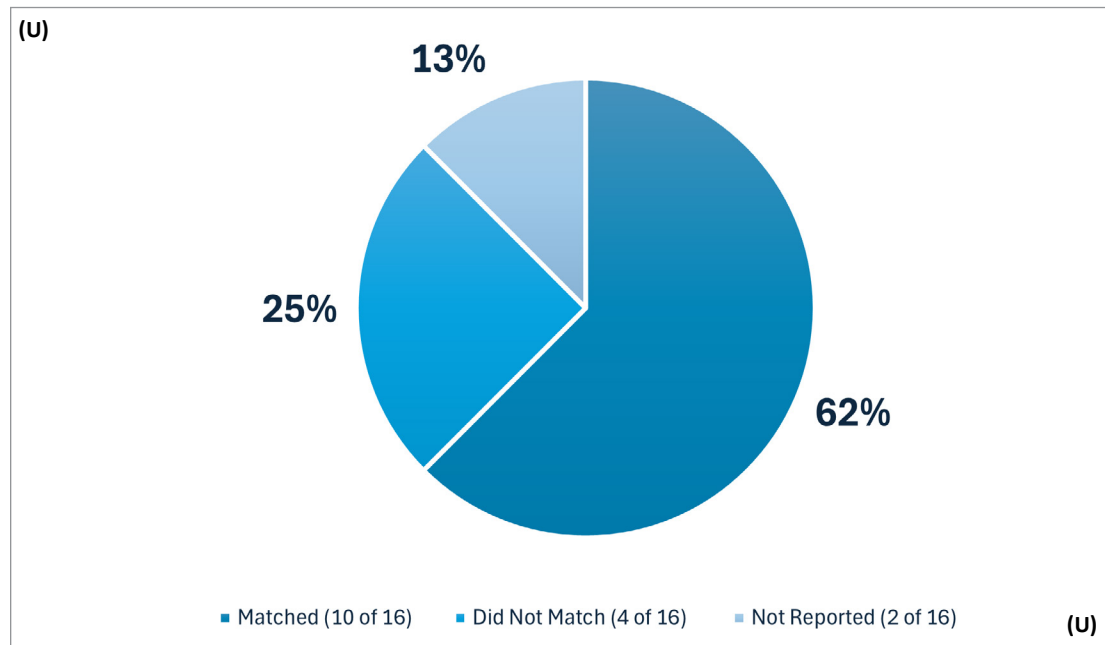
(U) We determined that two of the shipments were not reported in the SITREPs to SAG-U.

¹⁰ (U) See the scope and methodology in the appendix for additional details of the methodology we used to conduct this comparison.

~~(U)~~ We also identified four discrepancies where the total quantity of items reported in the SITREP did not match the quantity of the items signed for as received in the IICS documents. For example, LEN-R personnel signed IICS documents acknowledging they visually inspected and received [REDACTED] however, the LEN-R SITREP states that only [REDACTED] were transferred through LEN-R for that same shipment, a difference of [REDACTED] that LEN-R did not report to SAG-U as delivered. That delivery included multiple cargo trucks, each with an individual IICS document. We reviewed the IICS documents related to this shipment of [REDACTED] and found that the total count [REDACTED] reported to SAG-U matched the total quantity shipped in one of the multiple trucks. Furthermore, the sum of the quantity [REDACTED] shipped in the remaining trucks equaled [REDACTED]. We identified two other similar discrepancies when the total reported by LEN-R personnel in the SITREP was less than what they signed for in the IICS documents. The fourth discrepancy involved LEN-R personnel reporting a higher quantity [REDACTED] transferred through LEN-R [REDACTED] than they signed for in the IICS documents [REDACTED] for that shipment.

(U) In total, more than one-third (38 percent) of the shipments we reviewed in the LEN-R SITREP was either not reported to SAG-U or did not match the total number of items signed for in the IICS documents. Figure 2 shows the breakdown of the 16 shipments we reviewed.

(U) Figure 2. Reporting Discrepancies in Records Provided to SAG-U



(U) Source: The DoD OIG.

(U) SAG-U and LEN-R Personnel Were Unaware of Discrepancies, and LEN-R Personnel Destroyed Packing Slips

(U) SAG-U and LEN-R personnel were unaware of the discrepancies in U.S. defense items LEN-R reported in its SITREP. SAG-U personnel we spoke to stated that they receive notification of upcoming shipments from the JPEO(A&A) and then track what LEN-R personnel report as transferred in the SITREPs. SAG-U personnel stated that they were not aware of any discrepancies between what the SITREPs documented and the items the UAF received. SAG-U personnel also stated that the SITREPs detail the movements of defense items to Ukraine. According to LEN-R officials responsible for overseeing and reporting the visual inspections at the LEN-R transfer point, they had not encountered any discrepancies while conducting their visual inspections.

(U) Additionally, even for the shipments we reviewed when total quantities and dates between the IICS documents and LEN-R SITREPs matched, the SITREPs did not provide sufficient details that would allow for a conclusive reconciliation of defense items shipped against defense items received. The IICS documents typically provided detailed information regarding shipments, such as the prime contract number, bill of lading number, transportation control number, lot number, FMS case identifier, item counts, and item descriptions. The LEN-R SITREPs, however, only identified total item counts, item descriptions, and date delivered. The SITREPs did not include any specific details, such as lot numbers, transportation control numbers, or other shipping details that an inventory would contain. Because our analysis found missing shipment data in the comparison between the IICS documents and the SITREP records, we determined that LEN-R personnel provided inaccurate counts to SAG-U for defense items transferred to the UAF through Romania.

(U) We determined that LEN-R personnel provided inaccurate counts to SAG-U for defense items transferred to the UAF through Romania.

(U) Although we used total item counts and shipment dates to compare the IICS documents to what LEN-R personnel reported in their SITREPs, the SITREPs would not allow for a conclusive reconciliation of defense items shipped to defense items received without additional details such as transportation control numbers, lot numbers, or FMS case identifiers. During our site visit, we observed that LEN-R personnel removed and collected the packing slips included on each pallet. The packing slips are standard documents that identify the amount and type of cargo and contract number associated with the contents. We did not observe LEN-R personnel use the packing slips to conduct or inform their visual inspections of the shipments. LEN-R personnel stated that they removed the packing slips from each pallet and set them aside to later destroy for operational security rather than record

(U) or store the information. However, these packing slips provided a written record that would allow the DoD to perform an audit or reconciliation of items shipped to items received.

(U) DoD Officials Did Not Clearly Define or Effectively Communicate Accountability Requirements for Non-Standard Ammunition Purchases

(U) The lack of accountability for DoD-procured defense items provided to the UAF through LEN-R occurred because DoD officials did not clearly establish or effectively communicate accountability requirements to LEN-R personnel, such as recording inventories. The DSCA defines accountability requirements for defense items provided by the DoD to partner nations, and USAFE headquarters tasked personnel at Aviano Air Base (AB) with responsibility for the LEN-R mission. However:

- (U) the DSCA did not establish accountability requirements in the SAMM for DoD components, including the JPEO(A&A) and USAFE, to record inventories of FMF purchases of defense items before transfer, and
- (U) USAFE officials did not require LEN-R personnel to perform accountability procedures for DoD-procured defense items, such as accurately recording inventories or proper maintenance and transmission of those records.

(U) The DSCA Did Not Establish Accountability Requirements for DoD Components to Record Inventories of FMF Purchases

(U) The DSCA SAMM does not contain specific accountability requirements for DoD components, including the JPEO(A&A) and USAFE, to record inventories for FMF purchases of defense items before transfer. While Chapter 15 of the SAMM defines specific requirements for documenting inventories of defense items provided to foreign governments under U.S.-funded and purchased Building Partner Capacity (BPC) programs, SAMM Chapters 1 through 9, which cover FMS and FMF, only have very general language about verifying manifests. Specifically, Chapter 15 of the SAMM requires a security cooperation organization or other U.S. representative and the partner nation representative to perform the following tasks.

- (U) Conduct a joint materiel inventory of the shipment using the shipper's manifest. The SAMM provides security cooperation organizations with a sample template of a materiel inventory list that includes headings such as case ID, part or document number, item description, and quantity.

- (U) Sign the transfer and receipt document, acknowledging that the partner nation is assuming title, custody, and responsibility for the items.
- (U) Attach the materiel inventory list to the transfer and receipt document and report any missing BPC materiel on a transportation discrepancy report.

(U) In contrast, the FMS/FMF portion of the SAMM (Chapters 1 through 9) only contain a brief mention of inventory accountability for FMS shipments of defense items, including FMF, stating that receiving procedures include checking the items received against manifests and shipping documents. Notably, the responsibility to check the FMS or FMF items does not include similar documentation as required for BPC items.

(U) DSCA officials stated that the type of FMF used to procure the ammunition being transferred to the UAF in Romania fell under the FMS processes of SAMM Chapters 1 through 9. According to the DSCA, this is because most shipments of defense items under FMF are considered free-on-board (FOB) at origin, meaning the partner nation takes custody of the items at the point of production and is responsible for transportation and delivery of its purchased materiel to the purchaser's desired destination.

(U) However, the DoD procures the non-NATO, non-U.S. standard caliber ammunition that transits Romania under a unique contractual arrangement funded through FMF and administered by the JPEO(A&A). Unlike most FMF purchases under Chapter 7 of the SAMM, which covers transportation, the contract administered by the JPEO(A&A) stipulates that defense items transiting Romania to the UAF are not FOB origin but FOB destination. The U.S. Government, therefore, accepts ownership of the defense items at the transfer point and then transfers that ownership to the UAF. However, the U.S. Government has little control or visibility of the FOB destination shipments from the point of origin until LEN-R personnel receive them at the transfer point in Romania. Because the SAMM assumes the point of title transfer for FMS or FMF purchases is FOB origin, JPEO(A&A)'s contracts specify certain responsibilities ensure procedures are in place to accept material, but do not provide specific tasking to any organization to conduct them. USAFE tasked LEN-R to perform these responsibilities.

(U) The U.S. Government has little control or visibility of the shipments from the point of origin until LEN-R personnel receive them in Romania.

(U) Therefore, we recommend that the DSCA update Chapter 7 of the SAMM to include a requirement that U.S. personnel conduct and record a detailed inventory of defense items purchased and provided under FMF at the point of title transfer,

(U) similar to the requirements for defense items provided for BPC under SAMM Chapter 15. At a minimum, the inventory should include written documentation of observed item counts, as well as signatures demonstrating the agreement of both the United States and the partner nation as to the amounts transferred.

(U) USAFE Did Not Provide Proper Guidance For LEN-R Personnel to Perform Accountability Procedures

(U) USAFE personnel at Aviano AB, as the higher-level headquarters for LEN-R personnel, did not require LEN-R personnel to perform accountability procedures as part of their assigned roles and responsibilities for overseeing DoD-procured defense items transferred to the UAF through LEN-R. Specifically, the LEN-R SOPs and other tasking documents we reviewed originated from the LEN-R Commander and DoD contracting officials, not Aviano AB. Additionally, the SOPs and tasking documents did not contain written guidance on how LEN-R personnel should provide accountability of DoD-procured defense items, such as documenting inventories or obvious signs of damage or tampering. In interviews with LEN-R, USAFE, and JPEO(A&A) personnel, officials did not have a common understanding of required accountability procedures at LEN-R or even who had responsibility to provide accountability.

(U) The LEN-R SOPs did not provide specific accountability procedures. We reviewed the documents and identified that the LEN-R officer-in-charge, not a commanding officer located at Aviano AB, signed the LEN-R SOPs. Additionally, the SOPs did not include any requirements to either conduct or document visual inspections of DoD-procured defense items transferred to Ukraine.

(U) In interviews with multiple LEN-R, USAFE, JPEO(A&A), and SAG-U officials, the officials identified different, sometimes conflicting descriptions of required accountability procedures for defense items transferred through LEN-R, as well as the parties responsible for implementing them. For example, USAFE personnel at Aviano AB stated that the U.S. Army was accountable for the DoD-procured defense items, while JPEO(A&A) officials stated that LEN-R officials performed accountability by signing the IICS documents. Similarly, LEN-R officials stated that they did not receive feedback on the quality of the SITREPs they provided to SAG-U other than SAG-U officials stating that they were working to increase the frequency of the SITREPs they receive from LEN-R. When officials do not have a common understanding of the roles and responsibilities for a mission, they cannot effectively coordinate to fulfill the mission objectives.

(U) Therefore, USAFE, in coordination with SAG-U and the JPEO(A&A), should develop and issue updated SOPs for the LEN-R mission that identify key roles and responsibilities of USAFE personnel. At a minimum, the policies and procedures

(U) should include key information and documentation requirements necessary to accurately account for the quantities of DoD-procured defense items transferred to Ukraine through Romania, including a requirement to independently document visual inspection results for each shipment through an inventory and photographic record of obvious damage or tampering.

(U) USAFE Did Not Require LEN-R Personnel to Maintain and Transmit Accountability Information Consistent with Either DoD Policy or Stakeholder Information Needs

(U) USAFE personnel did not establish clear requirements for the proper maintenance, transmission, and protection of LEN-R mission information. Specifically, according to LEN-R personnel, USAFE personnel at Aviano AB did not provide guidance or instruction to LEN-R personnel on how to maintain inventory and accountability information, such as SITREPs, inventory results, or other mission information, in accordance with established DoD and Air Force recordkeeping requirements.¹¹ According to LEN-R personnel, SAG-U requested the submission of a SITREP following the completion of each shipment. However, LEN-R personnel stated that no one provided them any details on how to create, maintain, or transmit a SITREP for submission. Additionally, according to LEN-R personnel, they did not receive guidance on documentation retention, such as packing slips, and decided on their own to destroy those documents for operational security.

(U) USAFE personnel at LEN-R and Aviano AB also did not effectively coordinate with SAG-U to identify and address stakeholder information needs, such as the frequency of SITREPs that LEN-R personnel provide to SAG-U. SAG-U officials we interviewed stated that the SITREPs LEN-R personnel provided contained enough information regarding the shipments for their situational awareness purposes. However, the SAG-U officials also stated that they were not satisfied with the frequency of the reports, which LEN-R personnel provided weekly or biweekly. The SAG-U personnel stated that they subsequently requested that LEN-R increase the frequency of SITREPs to alleviate SAG-U backfilling its database with reports of the defense items shipped through LEN-R. Before the interviews with SAG-U personnel, LEN-R personnel stated to us that they send the SITREPs to SAG-U but that SAG-U officials had not provided any feedback on the content or frequency.

¹¹ (U) Examples of established DoD and Air Force recordkeeping requirements include DoD Instruction 5015.02, "DoD Records Management Program," February 24, 2015 (Incorporating Change 1, August 17, 2017), and Air Force Instruction 33-322, "Records Management and Information Program," March 23, 2020 (Incorporating Change 1, July 28, 2021).

(U) Lastly, USAFE information protection officials did not provide guidance to USAFE officials on how to protect mission information, including accountability and inventory documentation, in accordance with DoD information security requirements. Specifically, USAFE personnel at LEN-R did not apply appropriate security markings to documents and did not follow DoD policy regarding electronic communications. After identifying these issues, we issued a management advisory recommending that the USAFE Commander address the issues identified.¹² Because the USAFE Commander agreed to the recommendations of the management advisory or proposed alternative corrective actions that would address the intent of the recommendations, we are not including additional recommendations in this report regarding proper protection of mission information.

(U) Therefore, USAFE, in coordination with SAG-U and the JPEO(A&A), should develop and issue updated SOPs for the LEN-R mission that identify key roles and responsibilities of USAFE personnel. At a minimum, the policies and procedures should establish requirements to adequately maintain and transmit accountability records and other mission information consistent with DoD policy and the information needs of other DoD components.

(U) DoD Personnel Were Not Aware of Discrepancies and Cannot Accurately Verify Total Quantities of DoD-Procured Items Transferred to the UAF Through Romania

(U) When we inquired of SAG-U and LEN-R personnel, they were unaware of the discrepancies between the quantities of U.S. defense items LEN-R reported in its SITREP and the quantities listed in the IICS documents. Without accurate inventory records, the DoD cannot verify the total quantities of DoD-procured items transferred to the UAF through Romania.

(U) A lack of accurate records increases the risk that the DoD may not provide the agreed-on and paid-for quantities of defense items to the UAF. Additionally, if DoD officials cannot reconcile the defense items shipped against items received at the transfer point, those officials cannot have reasonable assurance that the DoD efficiently and effectively purchased and transferred non-standard ammunition for Ukraine. Without more comprehensive procedures, the inability to reconcile items shipped against items received will likely persist. Although we identified gaps in accountability that increase risk, during our evaluation we did not find any evidence of loss, theft, or diversion of DoD-procured defense items provided to the UAF.

¹² (U) DoD OIG Report No. DODIG-2024-109, "Management Advisory: U.S. Air Forces in Europe Handling of Sensitive Information at Logistics Enabling Node—Romania," July 11, 2024.

(U) Recommendations, Management Comments, and Our Response

(U) Revised Recommendation

(U) As a result of informal comments and discussions with DSCA officials, we revised draft Recommendation 1 to clarify that the recommendation should only apply to defense items purchased outside of the continental United States. Specifically, during an exit conference with DSCA officials on September 18, 2024, the officials indicated that the draft report recommendation requiring a detailed inventory for all defense items purchased under FMF was in large part redundant. The officials stated that, because the DoD procures and foreign governments receive most FMF-financed defense items in the continental United States, Defense Contract Management Agency officials should already be inventorying those purchased items. In informal comments provided on October 3, 2024, DSCA officials recommended revising the recommendation to apply to overseas procurements.

(U) Recommendation 1

(U) We recommend that the Defense Security Cooperation Agency Director update Chapter 7 of the Security Assistance Management Manual to include a requirement that U.S. personnel conduct and record a detailed inventory of defense items purchased outside of the continental United States and provided to a foreign government under Foreign Military Financing at the point of title transfer, similar to the requirements for defense items provided under Chapter 15. At a minimum, the inventory should include written documentation of observed item counts, as well as signatures demonstrating the agreement of both the U.S. and the partner nation for the quantities of defense articles transferred.

(U) Management Comments Required

(U) The DSCA Director did not provide management comments to Recommendation 1 in the report. Therefore, the recommendation is unresolved. We request that the DSCA Director provide management comments in response to the final report within 30 days.

(U) Recommendation 2

(U) We recommend that the Commander of the U.S. Air Forces in Europe, in coordination with the Security Assistance Group-Ukraine and the Joint Program Executive Office for Armaments and Ammunition, develop and issue updated standard operating procedures for the Logistics Enabling Node-Romania mission personnel. At a minimum, the procedures should:

- a. (U) Include key information and requirements necessary to accurately account for and document the quantity of DoD-procured defense items transferred to Ukraine through Romania, including a requirement to independently document visual inspection results for each shipment through an inventory and photographic evidence of obvious damage or tampering.**

(U) Commander, U.S. Air Forces in Europe Comments

(U) The USAFE Director for Logistics, Engineering, and Force Protection, responding on behalf of the USAFE Commander, agreed and stated that USAFE will form a working group with SAG-U and the JPEO(A&A) to define inspection and accountability requirements. The Director also stated that USAFE will incorporate those inspection and accountability requirements into SOPs and the performance work statements for LEN-R personnel. The Director stated that USAFE's estimated completion date is June 30, 2025.

(U) Our Response

(U) The comments from the Director for Logistics, Engineering, and Force Protection addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation when we verify that USAFE has defined and incorporated the inspection and accountability requirements into USAFE's SOPs and LEN-R performance work statements.

- b. (U) Establish requirements to adequately maintain and transmit accountability records and other mission information consistent with DoD policy and the information needs of other DoD components.**

(U) Commander, U.S. Air Forces in Europe Comments

(U) The USAFE Director for Logistics, Engineering, and Force Protection, responding on behalf of the USAFE Commander, agreed and stated that USAFE will establish requirements to maintain and transmit accountability records in accordance with DoD policy for records management. The Director stated that USAFE's estimated completion date is June 30, 2025.

(U) Our Response

(U) The comments from the Director for Logistics, Engineering, and Force Protection addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation when we verify that USAFE has established and implemented the requirements to maintain and transmit accountability records in accordance with DoD policy.

(U) Appendix

(U) Scope and Methodology

(U) We conducted this evaluation from November 2023 through May 2024 in accordance with the “Quality Standards for Inspection and Evaluation,” published in December 2020 by the Council of the Inspectors General on Integrity and Efficiency. Those standards require that we adequately plan the evaluation to ensure that objectives are met and that we perform the evaluation to obtain sufficient, competent, and relevant evidence to support the findings, conclusions, and recommendations. We believe that the evidence obtained was sufficient, competent, and relevant to lead a reasonable person to sustain the findings, conclusions, and recommendations.

(U) During the evaluation, we determined that the DoD does not provide security for defense items transferred through Romania. Instead, the DoD requires the contractor to provide security during acquisition and transfer. Through our on-site observations in Romania and interviews with USAFE and U.S. Army officials, we identified that local national subcontractors provide security for items while in-transit to Ukraine under the terms of the contracts. As a result, we did not review security controls implemented for in-transit defense items during our site visit to Romania and consider this a scope limitation. Also, we identified that the defense items moving to Ukraine through Romania were DoD-procured, non-NATO, non-U.S. standard caliber, non-standard ammunition. Because the DoD provided funding to purchase these items but did not ultimately retain custody of them, we updated our objective to refer to these as DoD-procured defense items instead of U.S. defense items.

(U) To conduct this evaluation, we traveled to LEN-R in January 2024 and observed the transfer of a shipment of non-standard ammunition defense items to the UAF through a Romanian customs facility. We interviewed USAFE personnel stationed at LEN-R about our observations and their roles and responsibilities. We also traveled to Aviano AB, Italy, in January and February 2024 to interview USAFE personnel, including officials previously stationed at LEN-R and commanders of the LEN-R mission, regarding our observations.

(U) To determine the effectiveness and efficiency of accountability controls implemented by LEN-R personnel, we reviewed and analyzed documentation and records of defense item transfers provided by USAFE and U.S. Army officials from April 2023 through February 2024. The records LEN-R provided included a SITREP that identified quantities and types of ammunition for which LEN-R officials performed customs clearance responsibilities. The records the U.S. Army provided

(U) included 86 IICS documents created by DoD contractors. We compared the two sets of information provided by the different sources to verify the accuracy and reliability of the information. Specifically, we performed the following tasks.

- (U) We identified that the two sets of documents contained different levels of information. The 86 IICS documents contained item names, shipment dates, shipment numbers, lot numbers, transportation control numbers, defense item counts, and other specific shipment details. However, the SITREPs only contained item names, shipment dates, and total defense item counts. Therefore, we attempted to cross reference the information between the two sets of information based on item names, shipment dates, and totals.
- (U) We sorted the 86 IICS documents by delivery date and identified a total of 16 shipments in the April 2023 to February 2024 timeframe of the LEN-R personnel's SITREP. We calculated the total quantity of defense items shipped for each of the 16 shipments based on the item count across all IICS documents for each shipment date.
- (U) We compared the total quantities of items identified in the 16 shipments in the IICS documents to the shipment information provided in the SITREP to determine whether the information in both sets of documents matched.

(U) We identified discrepancies between the quantities of items USAFE personnel at LEN-R reported to SAG-U in their SITREP and what those personnel recorded as inspected on the IICS documents. Specifically, we determined that two shipments we identified in the IICS documents were not reported in the LEN-R SITREP. We also determined that the quantities of defense items reported in the SITREP for four shipments did not match the quantity of defense items signed for in the IICS documents. Therefore, we determined that the information recorded in the LEN-R SITREP was not completely reliable.

(U) We reviewed the following DoD instructions, directives, and manuals, as well as other DoD policies, as part of this evaluation.

- (U) Defense Transportation Regulations Part V, "Department of Defense Customs and Border Clearance Policies and Procedures," Chapter 510, "United States European Command (USEUCOM)," May 3, 2024.
- (U) DSCA Manual 5105.38, "Security Assistance Management Manual," April 30, 2012 (Updated May 20, 2024).
- (U) LEN-R SOPs, January 2024.

(U) We conducted interviews with personnel from the following organizations.

- (U) USEUCOM
- (U) USAFE
- (U) SAG-U
- (U) U.S. Army
- (U) JPEO(A&A)

(U) Use of Computer-Processed Data

(U) We did not use computer-processed data to perform this evaluation.

(U) Prior Coverage

(U) During the last 5 years, the Government Accountability Office (GAO) and the DoD Office of Inspector General (OIG) issued six reports discussing accountability for defense items provided to Ukraine.

(U) Unrestricted GAO reports can be accessed at <http://www.gao.gov>. Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

(U) GAO

(U) GAO Report No. GAO-24-106289, “DoD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring,” March 13, 2024

(U) This GAO report found that the DoD established new entities to deliver defense articles to Ukraine in condensed timeframes using Presidential Drawdown Authority and the Ukraine Security Assistance Initiative. However, the DoD did not fully document the roles and responsibilities of these new entities. Also, the GAO determined that the DoD does not:

- (U) have quality data to track delivery of defense articles to Ukraine,
- (U) clearly define at what point in the delivery process defense articles should be recorded as delivered, or
- (U) provide clear instructions for how DoD Services should confirm delivery.

(U) The GAO made eight recommendations to the DoD, including that the DoD improve the accuracy of defense article delivery data and evaluate its end-use monitoring approach in Ukraine. The DoD agreed with five recommendations, partially agreed with two, and disagreed with one of the GAO’s recommendations.

(U) DoD OIG

(U) DoD OIG Report No. DODIG-2024-093, "Evaluation of the Accountability of Ukraine-Bound Equipment to Sea Ports of Embarkation in the Continental United States," June 10, 2024

(U) The objective of this evaluation was to determine whether DoD components effectively account for defense materials being provided to Ukraine from their points of origin to seaports of embarkation in the continental United States. The report found that more efficient processes for transporting and accounting for equipment would address several issues identified during the evaluation. The inefficiency occurred because the instructions the DSCA provided in Presidential Drawdown Authority execute orders did not provide specific guidance on how to account for and transport defense materials. Additionally, the defense materials did not have any unique identifier assigned to identify the Presidential Determination order on military shipping labels or in transportation data systems. Finally, personnel at a seaport of embarkation did not use and respond to reports of shipment. The DoD OIG recommended that the Commander of the U.S. Transportation Command review U.S. Transportation Command shipping operations, document lessons learned from rapidly shipping defense materials to Ukraine, and develop and implement procedures that simplify shipping acknowledgement processes to make it easier to track and identify Presidential Drawdown Authority material. The DoD OIG also recommended that the DSCA Director update execution orders to direct shippers to use FMS transportation and documentation procedures for Presidential Drawdown Authority shipments.

(U) DoD OIG Report No. DODIG-2024-053, "Evaluation of the U.S. European Command's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations," February 8, 2024

(U) The objective of this evaluation was to determine whether USEUCOM and U.S. Army Europe-Africa implemented security and accountability controls during the planning and execution of equipment transportation to support Ukraine, from European seaport to ground transportation. The DoD OIG found that no end-user was identified for the equipment being provided to Ukraine and that the 21st Theater Sustainment Command did not have a dedicated unit to report receipt of equipment. The DoD OIG recommended that the U.S. Army Europe-Africa Commander develop and implement a plan to ensure that Presidential Drawdown Authority equipment traveling through the USEUCOM area of responsibility is equipped with in-transit visibility devices or other means and methods to ensure near-real time visibility of Presidential

(U) Drawdown Authority equipment in accordance with USEUCOM guidance. Additionally, the DoD OIG recommended that the USEUCOM Commander obtain and maintain an English translation of rail service requirements to promote the proper and efficient use of those services.

(U) DoD OIG Report No. DODIG-2023-092 “Management Advisory: DoD’s Transportation of Ammunition in Support of Ukraine,” July 5, 2023

~~(CUI)~~ The objective of this evaluation was to determine the extent to which USEUCOM implemented security and accountability controls for moving U.S. equipment to support Ukraine. [REDACTED]

(U) DoD OIG Report No. DODIG-2023-084, “Evaluation of Accountability Controls for Defense Items Transferred by Air to Ukraine Within the USEUCOM Area of Responsibility,” June 8, 2023

(U) The objective of the evaluation was to determine the extent to which the DoD implemented accountability controls for defense items transferred by air to Ukraine in the USEUCOM area of responsibility, in accordance with the Defense Transportation Regulations and DoD instructions. The report concluded that DoD personnel swiftly received, inspected, staged, and transferred defense items to Government of Ukraine representatives in Poland. However, DoD personnel did not have the required accountability of the thousands of defense items that they received and transferred. The evaluation found that DoD personnel: (1) did not consistently complete all required forms and record item quantities and (2) could not confirm that the quantities of defense items received matched the quantity shipped as Defense Transportation Regulations require. The DoD OIG recommended that DoD officials instruct the Military Services and Defense Agencies to comply with the Defense Transportation Regulations and develop procedures consistent with Defense Transportation Regulations requirements to increase accountability for defense items transferred to Ukraine.

(U) DoD OIG Report No. DODIG-2020-121, "Evaluation of DoD Enhanced End-Use Monitoring for Equipment Transferred to Ukraine," August 27, 2020

(U) The objective of this evaluation was to determine whether the DoD's transfer to the UAF of military equipment requiring enhanced end-use monitoring was in accordance with the law and DoD guidance. The report concluded that DoD officials generally complied with enhanced end-use monitoring requirements for Javelin missiles and their associated command launch units. However, the DoD did not fully comply with enhanced end-use monitoring requirements for night vision devices until 2018. The DoD OIG recommended that the DSCA Director withhold the recommendation for the UAF to receive additional night vision devices until the UAF could provide proper documentation and work with the U.S. Army to place serial numbers on night vision devices to allow for more robust accountability.

(U) Management Comments

(U) U.S. Air Forces in Europe



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DEPARTMENT OF THE AIR FORCE
UNITED STATES AIR FORCES IN EUROPE
UNITED STATES AIR FORCES AFRICA

04 October 2024

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

FROM: HQ USAFE-AFRICA/A4
Unit 321
APO AE 09094

SUBJECT: Department of the Air Force Response to DoD Office of Inspector General Draft Report, "Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania" (Project No. D2024-DEV0PC-0027.000)

1. This is the Department of the Air Force response to the DoDIG Draft Report, "Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine Through Romania" (Project No. D2024-DEV0PC-0027.000). The DAF concurs with recommendations 2a. and 2b. and welcomes the opportunity to provide corrective actions.
2. USAFE in coordination with Security Assistance Group-Ukraine (SAG-U) and the Joint Program Executive Office for Armaments and Ammunition (JPEO A&A) will correct issues identified in this report, and develop and implement a corrective action plan outlined in the following recommendations.

RECOMMENDATION 2.a: The DoDIG recommends that the Commander of the U.S. Air Forces in Europe, in coordination with the Security Assistance Group-Ukraine and the Joint Program Executive Office for Armaments and Ammunition, develop and issue updated standard operating procedures for the Logistics Enabling Node-Romania mission personnel. At a minimum, the procedures should include key information and requirements necessary to accurately account for and document the quantity of DoD-procured defense items transferred to Ukraine through Romania, including a requirement to independently document visual inspection results for each shipment through an inventory and photographic evidence of obvious damage or tampering.

DAF RESPONSE: Concur. USAFE/A4 will form a working group (WG) with SAG-U and JPEO A&A to define inspection and accountability requirements and incorporate into the standard operating procedures (SOP) and performance work statement of LEN-R personnel. Estimated completion date is June 30, 2025.

RECOMMENDATION 2.b: The DoDIG recommends that the Commander of the U.S. Air Forces in Europe, in coordination with the Security Assistance Group-Ukraine and the Joint Program Executive Office for Armaments and Ammunition, develop and issue updated standard operating procedures for the Logistics Enabling Node-Romania mission personnel. At a minimum, the procedures should establish requirements to adequately maintain and transmit

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(U) U.S. Air Forces in Europe (cont'd)

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accountability records to whom? and other mission information consistent with DoD policy and the information needs of other DoD components.

DAF RESPONSE: Concur. USAFE-led WG will establish requirements to maintain and transmit accountability records in accordance with DoD policy for records management. Estimated completion date is June 30, 2025.

3. USAFE point of contact is [REDACTED]

LEONARD.CHRISTOPHER.J
CHRISTOPHER J. LEONARD
Brigadier General, USAF
Director of Logistics, Engineering
and Force Protection

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(U) Acronyms and Abbreviations

AB	Air Base
BPC	Building Partner Capacity
CDF	Customs Declaration Form
DSCA	Defense Security Cooperation Agency
FMF	Foreign Military Financing
FMS	Foreign Military Sales
FOB	Free-on-Board
IICS	Item Information and Certification Statement
JPEO(A&A)	U.S. Army Joint Program Executive Office for Armaments and Ammunition
LEN-R	Logistics Enabling Node in Romania
SAG-U	Security Assistance Group–Ukraine
SAMM	Security Assistance Management Manual
SITREP	Situation Report
SOP	Standard Operating Procedure
UAF	Ukrainian Armed Forces
USAFE	U.S. Air Forces in Europe
USEUCOM	U.S. European Command



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