

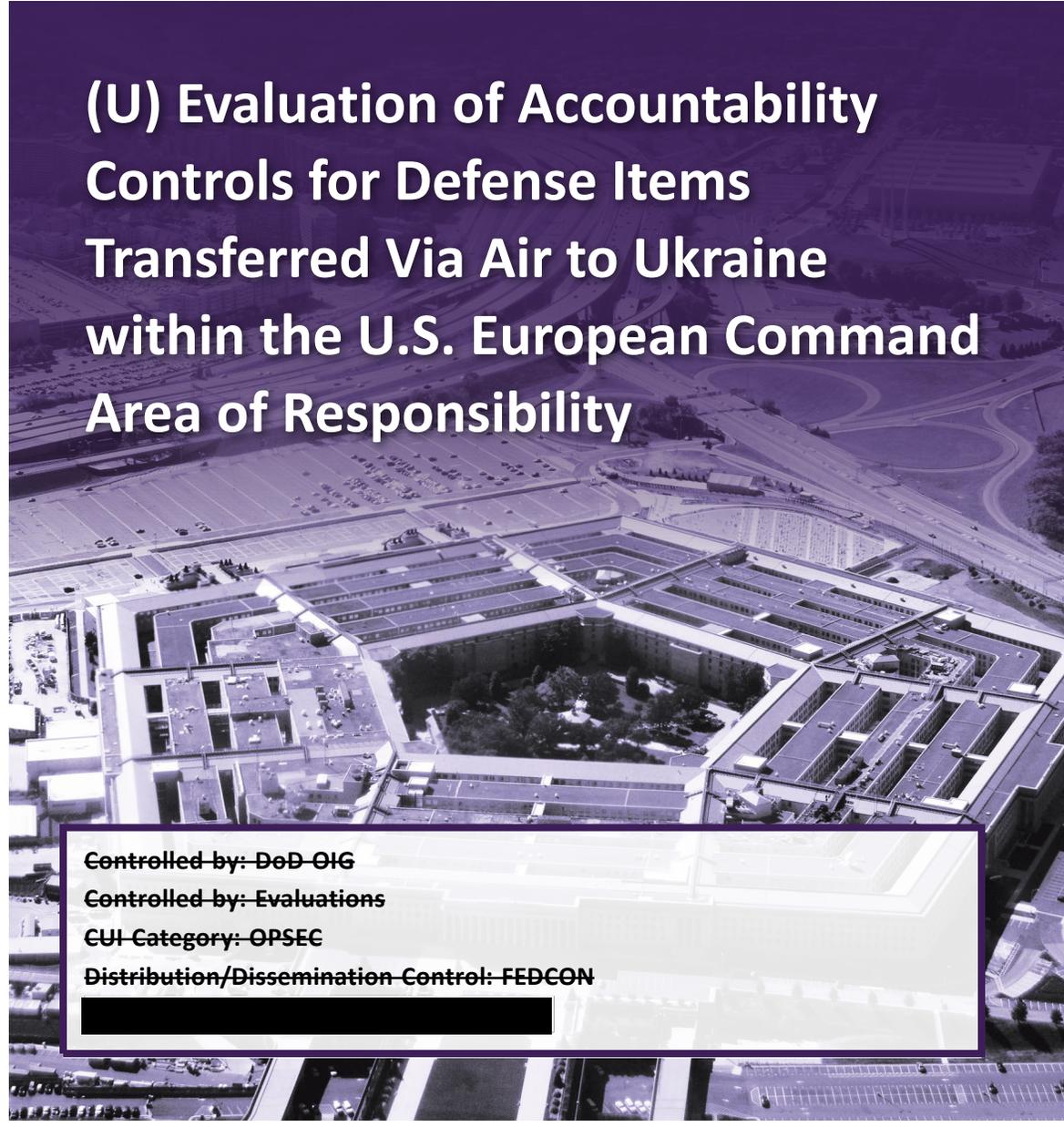


CUI

# INSPECTOR GENERAL

*U.S. Department of Defense*

JUNE 8, 2023



## (U) Evaluation of Accountability Controls for Defense Items Transferred Via Air to Ukraine within the U.S. European Command Area of Responsibility

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INTEGRITY ★ INDEPENDENCE ★ EXCELLENCE

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# (U) Results in Brief

## *(U) Evaluation of Accountability Controls for Defense Items Transferred Via Air to Ukraine within the U.S. European Command Area of Responsibility*

June 8, 2023

### (U) Objective

(U) The objective of this evaluation was to determine the extent to which the DoD implemented accountability controls for defense items transferred via air to the Government of Ukraine (GoU) within the U.S. European Command area of responsibility, in accordance with the Defense Transportation Regulations (DTR) and DoD instructions.

### (U) Background

(U) As of February 2023, the United States has provided approximately \$31.7 billion worth of defense items to the GoU. The DoD rapidly supplied those items via an aerial port in Jasionka, Poland (Jasionka). The DTR prescribes documents, methods, and procedures for DoD Components to transport and move defense items, including items such as those transferred to the GoU at Jasionka.

### (U) Finding

(U) DoD personnel effectively and swiftly received, inspected, staged, and transferred defense items to GoU representatives in Jasionka. However, DoD personnel did not have the required accountability of the thousands of defense items that they received and transferred at Jasionka. Specifically, we observed that DoD personnel did not fully implement their standard operating procedures to account for defense items and could not confirm the quantities of defense items received against the quantity of items shipped for three of five shipments we observed, as the DTR requires.

### (U) Finding (cont'd)

(U) These conditions occurred because:

- (U) the Military Services and Defense agencies did not provide required information on shipping manifests or coordinate shipments with the U.S. Transportation Command; and
- (U) standard operating procedures in Jasionka did not specify DTR-required accountability procedures and DoD personnel did not receive training or guidance on DoD policy requirements.

(U) As a result, the DoD did not have accountability controls sufficient enough to provide reasonable assurance that its inventory of defense items transferred to the GoU via the air hub in Jasionka was accurate or complete.

### (U) Recommendations, Management Comments and Our Response

(U) We recommend that DoD officials:

- (U) Instruct the Military Services and the Defense agencies to comply with existing directives to verify and manifest defense items being transferred in accordance with the DTR and execute orders.
- (U) Develop and issue procedures consistent with DTR requirements to increase accountability for defense items being transferred to the GoU.

(U) The Deputy Assistant Secretary of Defense for Materiel Readiness, responding for the Under Secretary of Defense for Acquisition and Sustainment, agreed with the four recommendations directed to the Under Secretary; therefore, these recommendations are resolved, but open.

(U) The Deputy Chief of Staff for the Security Assistance Group - Ukraine, responding on behalf of the Commander of the Security Assistance Group - Ukraine, disagreed with the two recommendations directed to the Commander. These recommendations remain unresolved.

(U) We request additional comments from stakeholders within 30 days on the final report to address the two remaining unresolved recommendations. Please see the recommendations table on the next page for the status of recommendations.

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***(U) Recommendations Table***

<b>(U)</b> <b>Management</b>	<b>Recommendations Unresolved</b>	<b>Recommendations Resolved</b>	<b>Recommendations Closed</b>
Under Secretary of Defense for Acquisition and Sustainment	None	1.a, 1.b, 1.c, and 1.d	None
Commander of the Security Assistance Group–Ukraine	2.a and 2.b	None	None (U)

(U) Please provide Management Comments by July 8, 2023.

**(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** – DoD OIG verified that the agreed upon corrective actions were implemented.



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

June 8, 2023

**MEMORANDUM FOR UNDER SECRETARY OF DEFENSE FOR ACQUISITION AND SUSTAINMENT  
COMMANDER OF THE SECURITY ASSISTANCE GROUP-UKRAINE**

**SUBJECT: (U) Evaluation of Accountability Controls for Defense Items Transferred Via  
Air to Ukraine within the U.S. European Command Area of Responsibility  
(Report No. DODIG-2023-084)**

(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 recommendations that are considered unresolved because the Deputy Chief of Staff of the Security Assistance Group-Ukraine did not agree with the recommendations to the Commander of the Security Assistance Group-Ukraine presented in the report.

(U) Therefore, as discussed in the Recommendations, Management Comments, and Our Response section of this report, the recommendations remain unresolved. We will track these recommendations until an agreement is reached on the actions that you will take to address the recommendations, and you have submitted adequate documentation showing that all agreed-upon actions are completed.

(U) DoD Instruction 7650.03 requires that recommendations be resolved promptly. Therefore, please provide us within 30 days your response concerning specific actions in process or alternative corrective actions proposed on the recommendations. Send your response to either [REDACTED] if unclassified or [REDACTED] if classified SECRET.

FOR THE INSPECTOR GENERAL:

*Bryan Clark*

Bryan Clark  
Acting Assistant Inspector General for Evaluations  
Programs, Combatant Commands, and Overseas  
Contingency Operations

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# (U) Contents

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## (U) Introduction

(U) Objective.....	1
(U) Background.....	1

## (U) Finding. DoD Personnel Effectively Transferred Defense Items to the GoU, but Did Not Always Have Required Accountability for Those Items ..... 7

(U) DoD Personnel Transferred Defense Items Swiftly, but Without Required Visibility and Accountability.....	8
(U) Noncompliance with PDA EXORDs, Inexperience, and Lack of Procedures Created Accountability Gaps.....	14
(U) Accountability Gaps Risk Inaccurate Deliveries of Defense Items.....	18
(U) Recommendations, Management Comments, and Our Response.....	20

## (U) Appendix

(U) Scope and Methodology.....	23
(U) Use of Computer-Processed Data.....	25
(U) Prior Coverage.....	25

## (U) Management Comments

(U) Under Secretary of Defense for Acquisition and Sustainment.....	28
(U) Commander of the Security Assistance Group – Ukraine.....	29

## (U) Acronyms and Abbreviations..... 30

## (U) Glossary..... 31

## (U) Introduction

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### (U) Objective

(U) The objective of this evaluation was to determine the extent to which the DoD implemented accountability controls for defense items transferred via air to the Government of Ukraine (GoU) within the U.S. European Command (USEUCOM) area of responsibility (AOR), in accordance with the Defense Transportation Regulations (DTR) and DoD instructions.<sup>1</sup>

(U) The objective announced for this project was broader; however, during the planning phase, we narrowed the focus from defense items provided by any means and any authority within the USEUCOM AOR to focus specifically on items that the United States transferred through the aerial port of debarkation (APOD) in Jasionka, Poland (Jasionka). Additionally, the speed with which these items transitioned through Jasionka reduced the risks to physical security because DoD personnel unloaded, reviewed, and transferred items within hours of arrival. As a result, our review focused on accountability for the items, not the broader topic of security controls, which includes physical security. The DoD OIG announced two other projects to evaluate additional modes and locations of transportation of defense items in the USEUCOM AOR, specifically sea ports of debarkation and ground transit nodes.<sup>2</sup>

### (U) Background

#### ***(U) Transfers of U.S. Defense Items to Ukraine***

(U) Since 2014, the United States has provided security assistance to Ukraine in the form of both non-lethal and lethal defense items to aid in its defense against Russian aggression. Following Russia's annexation of the Crimean peninsula in March 2014 and Russia's support of separatist rebels in Ukraine's eastern regions of Donetsk and Luhansk in May 2014, the U.S. Government provided Ukraine with non-lethal assistance.<sup>3</sup> Such assistance included night and thermal vision devices, heavy engineering equipment, and counter-mortar radars. In 2018, the U.S. Government began providing lethal defense items, including Javelin anti-tank missiles, sniper rifles, rocket-propelled grenade launchers, and patrol boats.

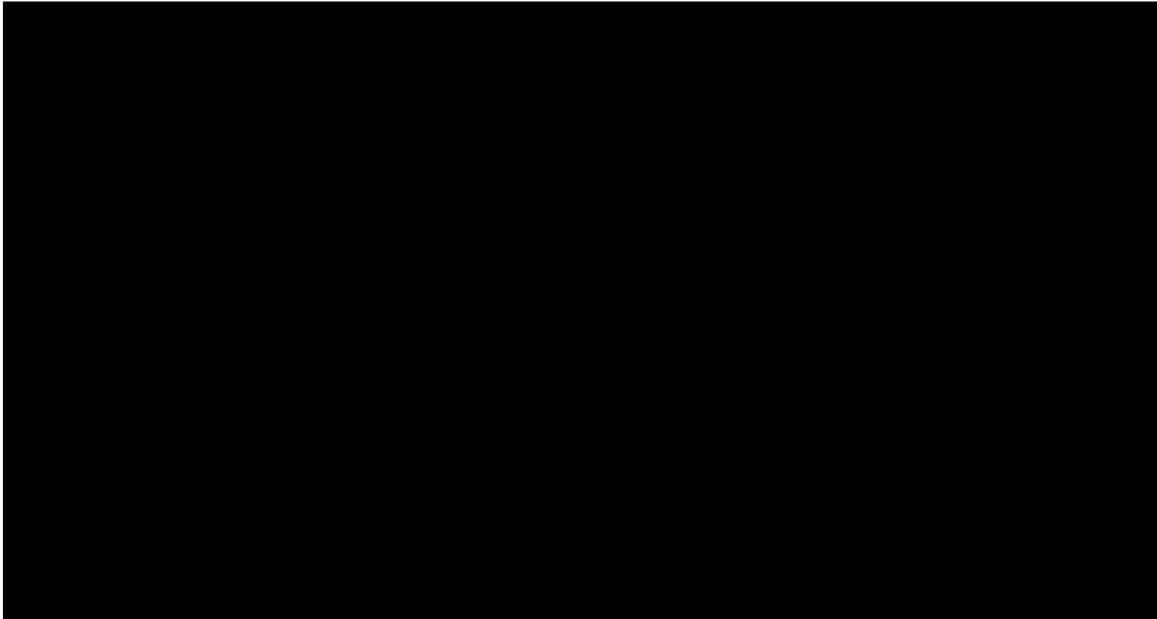
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<sup>1</sup> (U) For the purposes of this report, we define the term "defense items" as lethal assistance provided to the GoU.

<sup>2</sup> (U) "Evaluation of Land-Based Security Controls for Equipment Being Transferred to Ukraine," announced on January 9, 2023, and "Evaluation of the U.S. European Command's Planning and Execution of Ground Transportation of Equipment to Support Ukraine from Port to Transfer Locations," announced on January 12, 2023.

<sup>3</sup> (U) According to Title 10 United States Code 2557, non-lethal assistance includes items that are not a weapon, ammunition, or other equipment or material that is designed to inflict serious bodily harm or death.

(U) On February 24, 2022, Russia conducted a further invasion of Ukraine. In response to this Russian invasion, on March 16, 2022, the President announced that the United States would dramatically increase the amount and types of defense items provided to the GoU. Throughout 2022, the United States provided additional advanced weapon systems, such as M-777 howitzers, High Mobility Artillery Rocket Systems, unmanned aerial systems, and Stryker combat vehicles, along with large quantities of ammunition for those weapon systems. In addition to artillery and other weapon systems, U.S. assistance has also provided an array of other lethal assistance, including grenade launchers, 120 millimeter mortar systems, small arms, and Stinger anti-aircraft systems.



### ***(U) Providing Defense Items to Ukraine Through Presidential Drawdown Authority***

(U) Although the United States has provided defense items through multiple programs and authorities, the majority of defense items the United States

*Between March 2014 and February 2023, the United States provided approximately a total of \$34 billion in announced assistance to Ukraine.*

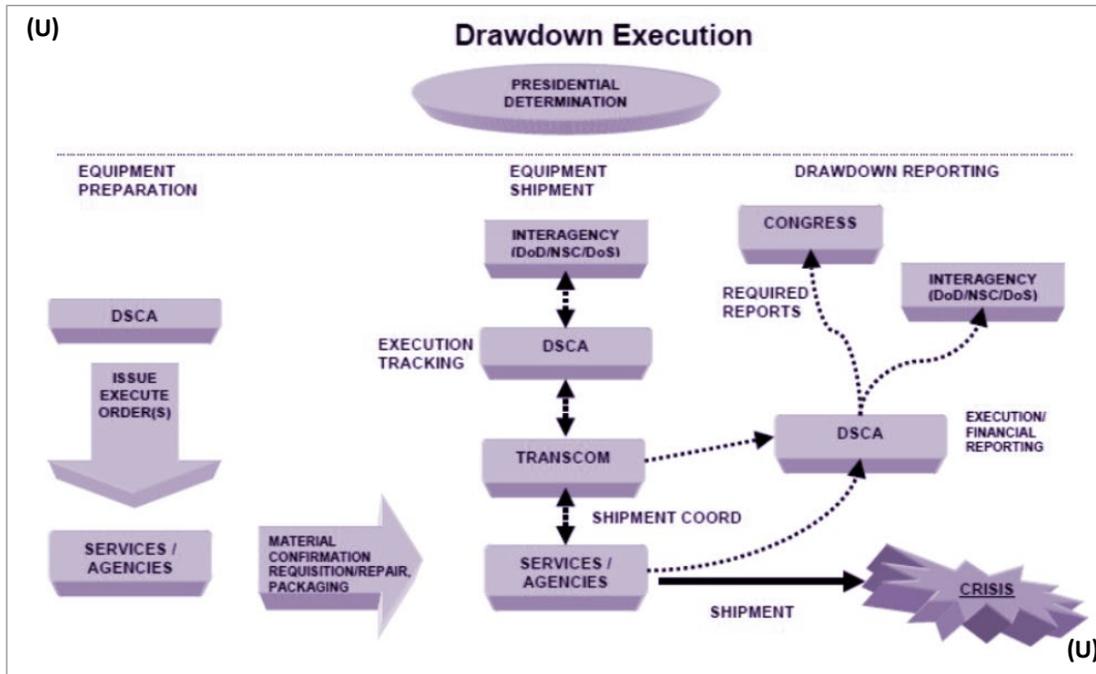
has provided have come from Presidential Drawdown Authority (PDA). Between March 2014 and February 2023, the United States provided approximately a total of \$34 billion in announced assistance to Ukraine. The Foreign Assistance Act of 1961 provides the President the authority under PDA to direct the drawdown of up

to \$100 million in DoD stockpiles to provide immediate military assistance to a foreign nation. Since Russia's invasion of Ukraine, Congress has progressively

(U) increased the cap on total PDA assistance from \$100 million to \$14.5 billion per fiscal year. Between August 27, 2021, and February 27, 2023, the President issued 32 drawdown orders totaling \$19.2 billion to provide defense items to the GoU.

(U) Following the issuance of a presidential drawdown order under PDA, the Defense Security Cooperation Agency (DSCA) issues an execute order (EXORD) directing the Military Services and Defense agencies to fulfill the order, while also providing planning information and instructions. The purpose of the EXORD is to facilitate the immediate movement of defense items from military units and existing DoD resources to assist and support the GoU's ongoing war efforts. The EXORD instructs the Services and Defense agencies to coordinate the movement of defense items with the U.S. Transportation Command (USTRANSCOM) before any movement and to follow all requirements for cargo movement in the DTR.

(U) Figure 2. Flowchart of the PDA Execution Process



**(U) LEGEND:**

(U) NSC National Security Council

(U) DoS Department of State

(U) Source: Defense Security Cooperation Agency Handbook for Foreign Assistance Act, Drawdown of Defense Articles and Services, H-1 June 2004.

**(U) Transferring Defense Items to the GoU**

(U) As Ukraine's need for assistance continues, PDA EXORDs require DoD Components at all levels to rapidly move defense items. Once DSCA issues an EXORD, the Military Services and Defense agencies source the items from military units and existing DoD inventory. The Military Services and Defense agencies then

(U) transfer the authorized defense items to the USEUCOM AOR. Within USEUCOM, the U.S. Army Europe and Africa (USAREUR-AF) and the Security Assistance Group-Ukraine (SAG-U) have the responsibility to track and manage the final transfer of defense items to the GoU.<sup>4</sup>

~~(U)~~ During our evaluation, one of the primary means for transferring defense items to the GoU was via air transport to the APOD in Jasionka. At Jasionka, DoD, Polish, and Ukrainian personnel received, staged, inspected, and transferred defense items from arriving aircraft onto trucks for overland transport into Ukraine. During the receipt, staging, inspection, and transfer process, DoD personnel stationed at the Jasionka APOD were responsible for inventorying the defense items provided in accordance with the DTR and their own standard operating procedures (SOPs). [REDACTED]

[REDACTED]

[REDACTED]

### ***(U) The DTR is DoD's Policy for Cargo Movement***

(U) The DTR prescribes documents, methods, and procedures for DoD Components to transport and move defense items to, within, and outside of the Defense Transportation System, including items transferred to the GoU under PDAs.<sup>5</sup> Under the overall policy direction of the Under Secretary of Defense for Acquisition and Sustainment (USD[A&S]), USTRANSCOM develops, publishes, and maintains the DTR.

(U) Specifically:

- (U) DTR Part II, Chapter 203 outlines policies and procedures to route air shipments to, from, and between locations both in, and outside of, the Continental United States.<sup>6</sup> It requires shippers to:
  - (U) identify the consignee and consolidate shipping units in pallets or intermodal shipping containers for handling and movement;

<sup>4</sup> (U) Following Russia's 2022 invasion, USAREUR-AF managed the tracking and handling of defense items transferred to the GoU. On November 4, 2022, the DoD announced the creation of the SAG-U to coordinate ongoing security assistance to Ukraine. During our evaluation, USAREUR-AF personnel performed and will continue to perform this function until SAG-U achieves full operational capability to perform its mission, currently expected on June 15, 2023.

<sup>5</sup> (U) The Defense Transportation System is the portion of the worldwide transportation infrastructure that supports the DoD's transportation needs.

<sup>6</sup> (U) Defense Transportation Regulations, Part II Chapter 203, "Shipper, Transshipper, and Receiver Requirements and Procedures," July 14, 2022.

- (U) assign a Transportation Control Number, a 17-position alphanumeric character set, to each shipping unit to control a shipment throughout the transportation cycle of the DTS; and
- (U) prepare the Transportation Control and Movement Document, which serves as a form of shipping manifest, identifying the cargo contents and other relevant information.<sup>7</sup>
- (U) DTR Part II, Chapter 205 provides the minimum requirements for the movement of sensitive and classified material, including arms, ammunition, and explosives (AA&E).<sup>8</sup> It requires the receivers of such items (also known as receiving activities) to perform accountability measures including a requirement to check containers for signs of theft, damage, or tampering and perform an inventory quantity verification either immediately or within 24 to 48 hours of receipt, depending on the state and classification of the item received.<sup>9</sup> According to USTRANSCOM subject matter experts, the inventory quantity verification requirement does not require the receivers of items to open boxes or other containers during transportation and movement, assuming there is no evidence of damage or tampering.
- (U) DTR Part II, Chapters 209 and 210 identify requirements to prevent, manage, and document damage and loss of items during transit.<sup>10</sup> These chapters require that receivers identify potential lost, damaged, or missing items. Additionally, if receivers find evidence of loss or damage, they must keep a record of any overage or shortage and file a transportation discrepancy report, including for shipments made under security cooperation programs. Lastly, Chapter 210 requires that a receiver not release sensitive cargo (including arms, ammunition, and explosives) that is a definite threat to public safety until the discrepancy is resolved.

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<sup>7</sup> (U) The Transportation Control and Movement Document (also known as a DD form 1384) is a basic shipping document that lists all data concerning a shipment, including the type and quantity of defense items. Specifically, the DTR requires shippers to provide the National Stock Number (NSN) or nomenclature for a defense item on the document. The document also provides data used to generate air manifests and logistics management reports during the shipment process. For the purposes of this report, we will refer to the Transportation Control and Movement Document as a shipping manifest for readability.

<sup>8</sup> (U) Defense Transportation Regulations, Part II Chapter 205, "Transportation Protective Service," November 18, 2022.

<sup>9</sup> (U) AA&E shipments fall into four Security Risk Classifications, I through IV, depending on the type of AA&E. The DTR requires inventory quantity verification of Security Risk Classification I and II items within 24 hours of receipt and Security Risk Classification III and IV items within 48 hours of receipt.

<sup>10</sup> (U) Defense Transportation Regulations, Part II Chapter 209, "Loss and Damage Prevention And Astray Freight Procedures." February 1, 2022 and Defense Transportation Regulations, Part II Chapter 210, "Transportation Discrepancy Report," February 10, 2023.

(U) In addition to the DTR, the DSCA's Security Assistance Management Manual provides additional instructions for DoD Components when transporting defense items to allies and partner nations.<sup>11</sup> Specifically, chapter seven of the Security Assistance Management Manual provides guidance on how DoD Components should select transportation methods, insurance, packaging, and bill costs, based on the type of cargo and the specific authority used to provide the defense items. Chapter seven of the Security Assistance Management Manual does not require additional accountability steps during the transportation process beyond those prescribed by the DTR.

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<sup>11</sup> (U) Security Assistance Management Manual, "Chapter 7 – Transportation," April 30, 2012.

## (U) Finding

### (U) DoD Personnel Effectively Transferred Defense Items to the GoU, but Did Not Always Have Required Accountability for Those Items

(U) DoD personnel received, inspected, staged, and transferred defense items to GoU representatives in Jasionka effectively and swiftly, often within hours of receipt. However, among the five shipments we observed and reviewed, DoD personnel did not always have the required accountability for the items received and transferred at Jasionka. To provide oversight of the transferred defense items, DoD personnel on-site created SOPs that outlined specific accountability steps for each stage of the transfer process. However, during the transfers we observed, DoD personnel:

- (U) did not complete all required forms and count documentation or record item quantities consistently for three of five shipments of defense items before transferring them to the GoU; and
- (U) could not confirm that the quantities of defense items received matched the quantity of items shipped, as the DTR requires, for three of five shipments.<sup>12</sup>

(U) These conditions occurred for two reasons. First, the Military Services and Defense agencies shipping the defense items to Jasionka did not often provide the DTR-required information on shipping manifests or coordinate shipments with USTRANSCOM, as required in the PDA EXORDs. Second, USAREUR-AF and SAG-U did not provide guidance or training to DoD personnel, who lacked logistics subject matter expertise, on how to inventory defense items in accordance with the DTR before transferring them to the GoU in Jasionka.<sup>13</sup>

<sup>12</sup> (U) The three shipments we observed where DoD personnel could not confirm quantities of items received against the quantity of items shipped included two of the same three shipments with incomplete documentation and inconsistently applied SOP requirements.

<sup>13</sup> (U) DoD Instruction 4140.73, "Asset Physical Accountability Policy," June 4, 2021, defines physical inventory as "The process of physically counting DoD-owned assets in order to verify the on-hand DoD-owned assets match the current record balances with documentation of events such as receipts, shipments, inventory adjustments, and changes to condition, ownership, or location."

(U) As a result, USAREUR-AF and SAG-U did not have reasonable assurance that their database of all defense items transferred to the GoU via air transport in Jasionka was accurate or complete.<sup>14</sup> The DoD may risk providing more or less equipment than authorized by PDAs, and may not be able to verify the quantity of all defense items before they are transferred to the GoU.

### **(U) DoD Personnel Transferred Defense Items Swiftly, but Without Required Visibility and Accountability**

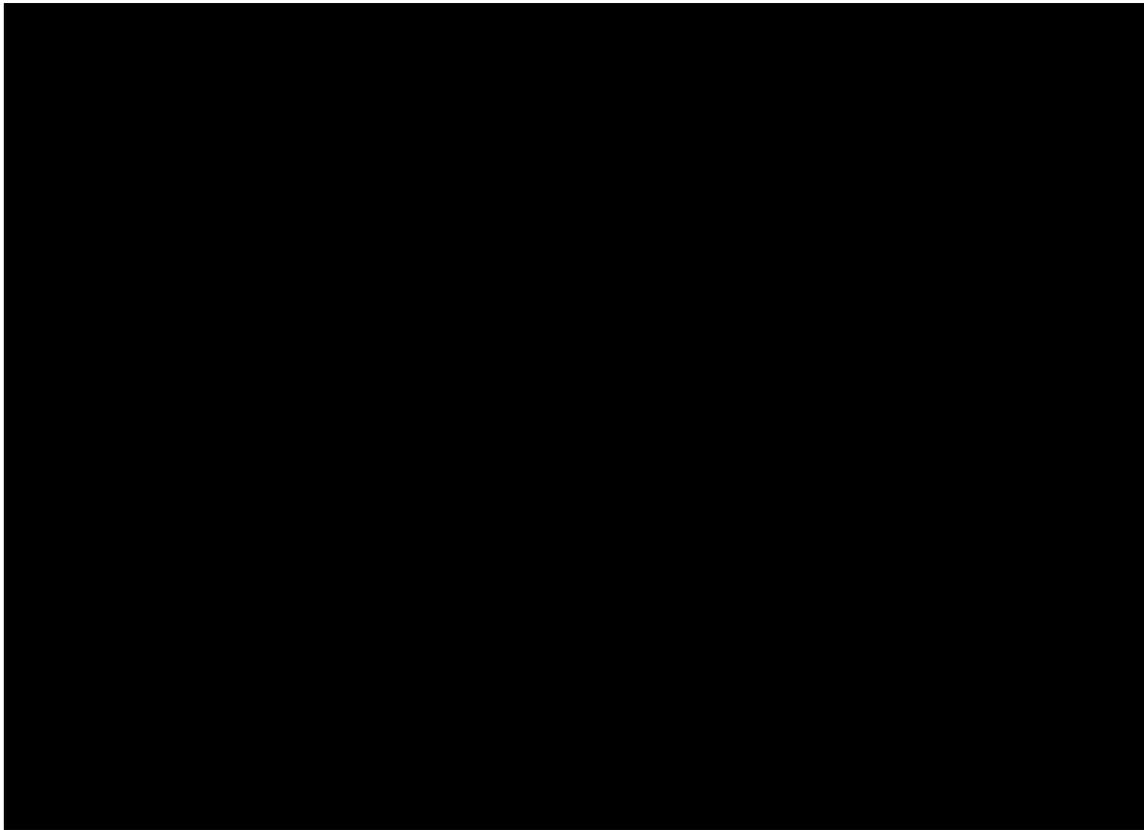
(U) DoD personnel fulfilled the mission requirement to effectively and swiftly receive, inspect, stage, and transfer defense items to GoU representatives in Jasionka, often within hours of receipt. However, we observed that DoD personnel did not have required visibility and accountability of all types of equipment during the transfer process. During our November 2022 site visit, we observed DoD personnel manage the transfer of five shipments containing thousands of defense items to representatives of the GoU in Jasionka.

### ***(U) DoD Personnel Effectively and Swiftly Transferred Defense Items to GoU Officials***

(U) During our site visit to Jasionka in November 2022, we observed that DoD personnel effectively and swiftly transferred defense items to the GoU officials on-site. Specifically, for the five shipments we observed, DoD personnel:

- (U) reviewed the cargo before ground personnel deplaned the equipment;
- (U) oversaw contractor offloading and staging of cargo;
- (U) counted individually packaged defense items and verified contents of crated cargo by opening unlabeled crates; and
- (U) oversaw Polish and Ukrainian personnel loading and securing cargo for transportation in semi-trailers.

<sup>14</sup> (U) The Government Accountability Office defines the term “reasonable assurance” as a high degree of confidence, but not absolute confidence. The Government Accountability Office further states that the purpose of effective internal controls is to provide reasonable assurance that an organization will achieve its objectives.



(U) During our site visit to Jasionka, we observed that DoD personnel maintained a high operational tempo by rotating two teams of personnel in 24-hour shifts. These shifts allowed DoD personnel to quickly move items from incoming flights to Ukrainian trucks, removing the need to store items long-term and reducing opportunities for loss, damage, or theft and other risks to physical security. The personnel stated that they understood the importance of their mission and their goal was to move cargo as rapidly as possible to support the needs of the GoU. The DoD personnel in Jasionka further stated that the cooperative relationships developed between the U.S., Polish, and Ukrainian personnel assisted in the rapid and effective transfer of defense items, even while facing challenges with equipment, training, harsh weather, and language barriers.

*(U) DoD personnel quickly moved items from incoming flights to Ukrainian trucks.*

(U) In addition to Jasionka, we also conducted a site visit to Dover Air Force Base, Delaware, in December 2022 and observed Air Mobility Command (AMC) personnel effectively and swiftly moved equipment through the aerial port of embarkation and onto flights destined for the Jasionka APOD.<sup>15</sup> During that site visit, we observed AMC personnel transfer and load shipments of defense items onto aircraft within 1 to 2 hours of the aircraft’s arrival. AMC personnel we spoke with stated that

<sup>15</sup> (U) AMC is a service component command of USTRANSCOM.

(U) Dover Air Force Base serves as a major transfer point for defense items travelling to Jasionka and that they had seen a high volume of cargo. The personnel further stated that the majority of defense items typically transited through Dover rapidly unless there were problems with the shipping manifest. In cases where the Military Services and Defense agencies provided incomplete or improperly formatted shipping manifests, the AMC personnel stated that they delayed, or “frustrated,” the defense items until they were able to contact the shipper and resolve necessary issues.

***(U) DoD Personnel Did Not Fully Implement SOPs or Receive Required Information Needed to Account for Defense Items***

(U) To provide accountability of the defense items being transferred to the GoU in Jasionka, the DoD personnel overseeing the transfers created SOPs that established oversight and visibility practices. However, of the five shipments we observed during our November 2022 site visit, DoD personnel did not fully implement the SOPs for three shipments, because they did not complete required forms, consistently total up the defense items received and transferred, or verify item counts. Additionally, for three shipments, including two of the three shipments where personnel did not fully follow SOPs, the air manifests lacked information required by the DTR that would allow the DoD personnel receiving the shipments in Jasionka to compare the total items received against the quantity of items shipped.

***(U) SOPs Provided the Required Accountability Throughout the Transfer Process***

(U) Although DoD personnel executing the transfer mission in Jasionka stated they did not use DoD policies and procedures to inform their SOPs, the procedures they established did account for defense items during the offloading, staging, and loading phases of each shipment at the APOD. The SOPs required multiple counts of items, with internal control checks at each stage of the defense item transfer process. Subject matter experts at USTRANSCOM stated that, based on their limited review, the SOPs appeared to meet the requirements of the DTR for transportation and movement purposes and the documentation created by the DoD personnel in Jasionka should capture accurate inventories, contingent on accurate manifest information. These SOPs outlined the following:

- (CUI) [REDACTED]

- (CUI) [REDACTED]
- (CUI) [REDACTED]
- (CUI) [REDACTED]
- (CUI) [REDACTED]

(CUI) [REDACTED] which provide internal controls designed to identify and correct mistakes.

***(U) DoD Personnel Did Not Fully Follow SOPs for all Shipments***

(U) Although the SOPs created by DoD personnel provide procedures for accountability of defense item shipments, we observed that the DoD personnel executing the transfer mission did not always follow all the procedures in the SOPs. During our site visit to Jasionka, we observed five total shipments of defense items, including items such as M-777 howitzers, 155 millimeter ammunition, various small arms, night vision optics devices, and various types of cold weather gear.<sup>16</sup> For three of these five shipments that we observed and for which we reviewed

<sup>16</sup> (U) For shipments containing M-777 howitzers, we did not observe DoD personnel transfer custody of those defense items to the GoU, because officials inspected the howitzers at a different facility away from the flight line where we conducted our observations.

(U) paper documentation, DoD personnel at Jasionka either did not complete all required fields on the documents, reported information in a different and inconsistent manner, or did not complete the required documents.<sup>17</sup> Specifically:

- (CUI) [REDACTED] ⋮ *(U) For three of five shipments, DoD personnel recorded incomplete or inconsistent information on paper documents.*

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]
- (CUI) [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]
- (CUI) [REDACTED]

[REDACTED]

[REDACTED]
- (CUI) [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

***(U) DoD Personnel Could not Verify Items Received Against Manifests as the DTR Requires***

(U) In addition, we identified instances where DoD personnel could not compare the number of items they received against a manifest of record provided by USTRANSCOM, such as an air manifest generated by the Air Force’s Global Air Transportation Execution System (GATES).<sup>18</sup> For three of five shipments, we

<sup>17</sup> (U) In addition to the issues identified by our review, we also identified smaller inconsistencies that could pose challenges with verifying and accounting for defense items. Specifically, the nomenclature DoD personnel used to describe items was not consistent across forms or shipments. For example, personnel used the terms “cold weather gear” and “parkas” to describe the same items within a shipment on different forms.

<sup>18</sup> (U) As discussed in Footnote 8, we refer to the Transportation Control and Movement Document as the “shipping manifest” in this report. This is in contrast to the manifest that USTRANSCOM creates within the GATES system when loading cargo onto flights, which we refer to as the “air manifest.”

(U) identified that the air manifest or other documentation accompanying a shipment did not include DTR-required information (such as nomenclature, NSN, or DoD Identification Code) for DoD personnel to specifically identify the items contained in the shipment, for reasons detailed later in this report. The following are examples of inconsistencies between the actual cargo and the manifest.

- (U) One shipment containing thousands of small arms, night vision optics devices, and various types of cold weather gear did not include an air manifest. Instead, the flight arrived with an aircraft load plan that did not contain information identifying the contents of the shipment. As a result, we observed DoD personnel opening crates to identify the types of defense items contained within the crates, but even then the personnel could not verify whether the number of items they identified represented the true number shipped. Additionally, the lack of an air manifest created significant challenges with accounting for this shipment, because DoD personnel had no advance knowledge of what the shipment contained.
- (U) For two shipments of M-777 howitzers, the air manifest did not include the NSN or nomenclature of those items, as required by the DTR. In this case, it was a less significant issue because of the small quantity, large size, and ease of identifying and accounting for the M-777 howitzers. However, one shipment of M-777 howitzers we observed also contained associated basic issue items, which DoD personnel could not verify against a list of items shipped.

(U) In cases where DoD personnel could not verify items in a shipment against a manifest, they stated that they reached out to USAREUR-AF and SAG-U headquarters to try to identify the types and quantities of defense items that should be present in the shipment. SAG-U personnel stated that while they were able to reconcile items in most cases by coordinating between DoD personnel in Jasionka and the shippers, it was not always possible. Additionally, SAG-U personnel indicated that because verification can take some time, they have at times relied on Ukrainian personnel to assist in the reconciliation of defense items to shipping manifests after items have been turned over to the GoU.

(U) The DTR requires that receivers identify potential lost, damaged, or missing items by comparing items received with the shipping manifest. If discrepancies are found, the DTR states that the receiver must keep a record of any overage or shortage and file a transportation discrepancy report, including for shipments made under security cooperation programs, such as PDA. Additionally, the DTR requires that a receiver not release sensitive cargo, including arms, ammunition, and explosives that are a definite threat to public safety until the discrepancy is resolved.

## **(U) Noncompliance with PDA EXORDs, Inexperience, and Lack of Procedures Created Accountability Gaps**

(U) The conditions we observed in Jasionka occurred for two reasons. First, the Military Services and Defense agencies that shipped the defense items via AMC to Jasionka did not provide the DTR-required information on items in the shipping manifest or coordinate the shipment with USTRANSCOM, as required in the PDA EXORDs. Second, USAREUR-AF and SAG-U did not provide guidance or training to DoD personnel in Jasionka, who lacked logistics subject matter expertise, on how to inventory defense items in accordance with the DTR before transferring them to a foreign government.

### ***(U) The Military Services and Defense Agencies Did Not Consistently Follow the PDA EXORD Requirements for Shipping Defense Items***

(U) We determined that DoD personnel in Jasionka could not confirm that the quantities of defense items received matched the quantity of items shipped, because the Military Services and Defense agencies shipping the defense items to Jasionka did not consistently comply with the PDA EXORD requirements issued by DSCA. Specifically, the PDA EXORDs require that the Military Services and Defense agencies coordinate:

- (U) the transportation of defense items, in accordance with DTR Part II, Cargo Movement; and
- (U) all deliveries of cargo to Dover Air Force Base before movement.

### ***(U) DTR and EXORD Requirements for Cargo Movement***

(U) Appendix M of DTR Part II, Cargo Movement requires shippers to properly prepare shipments by creating the Transportation Control and Movement Document (also known as a DoD form 1384), or “shipping manifest” before shipment and to send the document along with the shipment so that USTRANSCOM has full visibility of the items contained within it.<sup>19</sup> The DTR also provides specific instructions on the contents of the shipping manifest, stating that shippers must record the

<sup>19</sup> (U) Defense Transportation Regulation Part II, Cargo Movement, “Appendix M: Transportation Control and Movement Document (TCMD) Data Preparation,” April 23, 2021.

(U) item nomenclature and NSN for the item, as well as the DoD Identification Code for ammunition and explosives. Lastly, Appendix M to Part II of the DTR also provides instruction on how shippers create the shipping manifest for a shipment, including how to generate it based on the items the shipment contains, and the need to create multiple Transportation Control Numbers for shipments containing multiple pieces that are travelling via air.

~~(U)~~ The PDA EXORDs also state that shippers must coordinate all shipments to Dover Air Force Base before shipping them. [REDACTED]

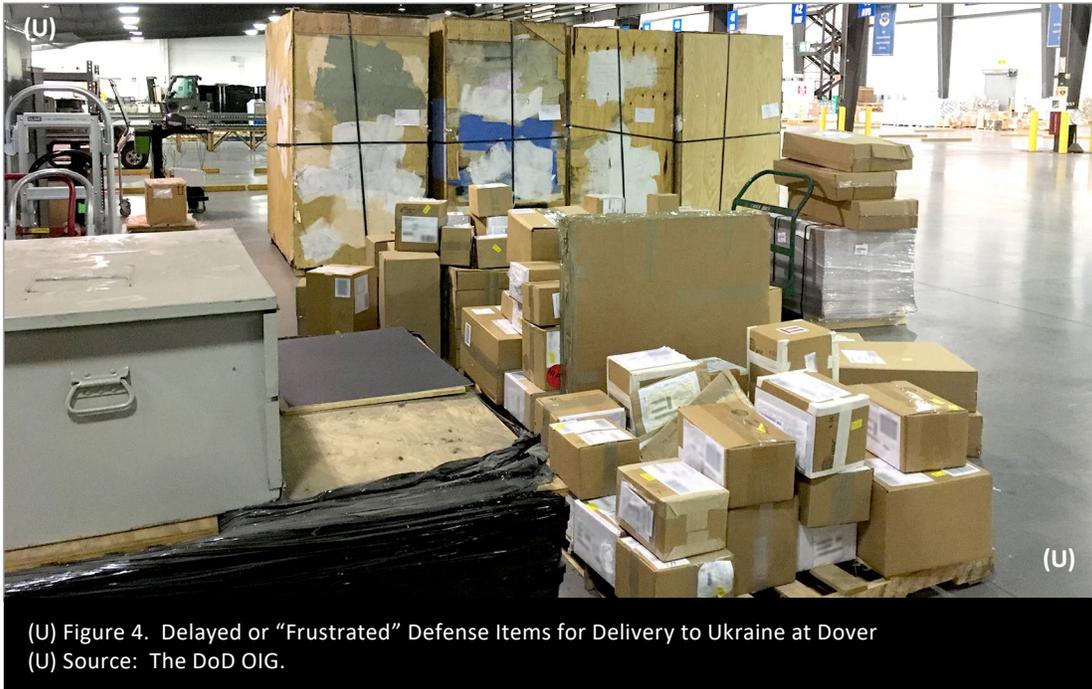
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

***(U) AMC Received Shipments Lacking Required Information and Coordination for Movement***

(U) During a site visit to Dover Air Force Base in December 2022, we observed shipments of defense items to Ukraine that AMC had delayed because of incorrect or insufficient information in their shipping manifests. Based on our review of GATES air manifests provided by DoD personnel in Jasionka and interviews with AMC personnel, we determined that the Military Services and Defense agencies were not consistently providing the required information and coordination for AMC to move cargo forward. The lack of required information resulted in movement delays, challenges finding flights to load cargo onto, and incomplete GATES air manifests accompanying defense items to Poland.

(U) At Dover Air Force Base, AMC personnel identified defense items in transit to Ukraine that USTRANSCOM had delayed, and stated the Military Service and Defense Agency shippers had provided incorrect or insufficient information needed to move the cargo forward. AMC personnel also discussed how they work with shippers to correct the deficiencies. We observed a large variety of items that officials from AMC stated were in transit to Jasionka but delayed,

(U) or “frustrated,” because the shippers did not properly complete the shipping manifest documentation. Figure 4 shows the delayed equipment we observed during our site visit.



(U) Officials from AMC stated that, as the transporter of cargo (known as a transshipper), they must review all details of a shipment before movement from the port of embarkation. The officials stated that for defense items bound for

⋮ (U) AMC officials stated cargo  
 ⋮ frequently arrived at Dover with  
 ⋮ incorrect or insufficient information  
 ⋮ on the shipping manifest.

Jasionka, they have frequently seen cargo arrive at Dover with incorrect or insufficient information on the shipping manifest, but the personnel could not directly quantify the

numbers of shipments lacking information. Specifically, the AMC officials stated that shippers did not always include nomenclature or NSN information on the cargo, and did not properly separate items into distinct Transportation Control Numbers, as required. As a result, AMC personnel stated they had to delay the cargo until they had contacted the shipper to resolve the discrepancies.

(U) AMC officials also stated that the shipping manifest documentation provided by the shipper is the basis for information entered into the Air Force’s GATES system. GATES is the Air Force’s system of record for generating air manifests that accompany cargo. As a result, incomplete or incorrect information entered onto the shipping manifest creates a risk that the GATES air manifest that accompanies a shipment may not include all necessary information for the receiving activity to verify all items arrived.

(U) During a December 8, 2022 interview, AMC officials at Dover also indicated that the lack of coordination by the Military Services before shipment challenged the officials in rapidly moving cargo to Poland. Specifically, the officials stated that the DoD does not have regularly scheduled flights to Jasionka. As a result, the officials indicated that all flights to Jasionka occur via Special Airlift Assignment Missions, which require shippers, such as the Military Services and Defense agencies, to submit an electronic request to USTRANSCOM to schedule an aircraft to make the delivery. The officials stated that shippers are not consistently submitting these requests, with the exception of the Joint Munitions Command, which handles ammunition and explosives. The officials stated that cargo containing defense items for Ukraine commonly arrives at Dover without a scheduled flight to move it out. In those cases, officials noted that they try to fit pallets of defense items on Special Airlift Assignment Missions that are already scheduled for Jasionka but that limited weight allotments often mean they can only fit one or two pallets at a time, slowing delivery.

### ***(U) Service Noncompliance with the DTR is a Recurring Issue***

(U) In a previous DoD OIG report, we recommended that the Assistant Secretary of Defense for Sustainment, in coordination with USTRANSCOM and the Military Services, provide USTRANSCOM's Army Surface Deployment and Distribution Command (SDDC) with the authority to enforce the Military Services' compliance with the DTR and to hold the Services accountable for not complying with regulations.<sup>20</sup> The Assistant Secretary of Defense for Sustainment disagreed with this recommendation and pointed to recurring meetings between SDDC and the Military Services in which they discussed noncompliance with the DTR as a sufficient alternative. At the time, we accepted these recurring meetings as fulfilling the intent of that recommendation and closed the recommendation on August 5, 2020. However, in light of the noncompliance by the Military Services with the DTR requirements identified here, we conclude that the DoD has not yet met the full intent of that recommendation.

### ***(U) USAREUR-AF and SAG-U Did Not Provide Guidance or Training to DoD Personnel Without Logistics Subject Matter Expertise***

(U) During interviews with DoD personnel stationed in Jasionka and USAREUR-AF and SAG-U officials in Wiesbaden, Germany, the personnel and officials stated that USAREUR-AF and SAG-U had not provided any overarching guidance to DoD personnel in Jasionka on how to conduct accountability checks or inventory of

<sup>20</sup> (U) DODIG-2020-071, "Audit of the Department of Defense's Ground Transportation and Secure Hold of Arms, Ammunition, and Explosives in the United States," March 23, 2020.

*(U) The personnel in Jasionka also stated that they did not rely on any regulations, directives, or instructions when developing their SOPs.*

(U) defense items being transferred to Ukraine. DoD personnel in Jasionka further stated that they developed their own SOPs based on the procedures followed by the unit performing the mission before them, and added additional accountability

measures based on their own judgement. The personnel in Jasionka also stated that they did not rely on any regulations, directives, or instructions when developing their SOPs.

~~(CUI)~~ Additionally, DoD personnel in Jasionka were not logisticians or other subject matter experts in the receipt, inspection, inventory, and transfer of DoD property. [REDACTED]

[REDACTED] SAG-U officials stated that they have not provided logistics or transportation subject matter experts or training to augment the personnel in Jasionka, but believed that the unit performing the mission was doing so satisfactorily.

(U) As a result, we determined that DoD personnel in Jasionka did not have the necessary guidance or training to execute the assigned mission. Instead, DoD personnel created SOPs in order to account for the equipment transferred based on their own judgment. However, without procedures that required personnel to match received items against shipping manifests before transfer, DoD officials could not reasonably account for each defense item transferred to the GoU in accordance with the DTR.

## **(U) Accountability Gaps Risk Inaccurate Deliveries of Defense Items**

(U) As a result, the USAREUR-AF and SAG-U did not have reasonable assurance that the numbers and types of defense items transferred to the GoU officials via air transport in Jasionka was accurate or complete. Specifically, because DoD personnel in Jasionka did not always verify a list of items received against items sent before transferring those items to the GoU, USAREUR-AF and SAG-U cannot be certain that the number of items provided aligns with the number of items approved for transfer in PDA EXORDs.

[REDACTED]

(U) Based on our observations and review of documentation, the lack of verification against a shipping manifest is most prevalent with items such as small arms, small arms ammunition, and night vision optics devices. In contrast, DoD personnel in Jasionka could more easily provide visibility and accountability of large caliber munitions, such as 155-millimeter artillery ammunition and major weapons systems such as M-777 howitzers.

~~(CUI)~~ For example, in our review of the documentation DoD personnel completed related to the five shipments we observed, we noted a discrepancy between the number of night vision optics devices reported on paper documents and the number reported via electronic means to USAREUR-AF and SAG-U.

[REDACTED]

[REDACTED] In discussions with DoD personnel in Jasionka, they stated that they had become aware of the discrepancy after providing the information to us and updated it, but the data they provided to the USAREUR-AF and SAG-U staff, contained the original information. Additionally, because this shipment did not have an accompanying GATES air manifest with detailed NSNs, nomenclatures, and item quantities, DoD personnel could not verify how many night vision optics devices should have been present. Therefore, DoD personnel cannot know whether the DoD provided the correct number to the GoU in that shipment.

(U) As a result, there is an increased risk that the DoD may be providing more or less equipment than authorized by PDAs and may not be able to verify the quantities of all defense items transferred to the GoU.

*(U) The DoD may be providing more or less equipment than authorized by PDAs and may not be able to verify the quantities of all defense items transferred to the GoU.*

Although we identified gaps in accountability that increase risk, we did not find any evidence of loss, theft, or diversion of defense items being provided to Ukraine during the course of our evaluation.

## **(U) Recommendations, Management Comments, and Our Response**

### ***(U) Revised Recommendation***

(U) As a result of management comments, we revised recommendation 2 to clarify that SAG-U provides operational-level guidance instead of theater-level guidance. We also revised draft recommendation 2.a. to clarify that the DTR only requires officials to hold items that do not match a shipping manifest, versus all items in a shipment.

### ***(U) Recommendation 1***

**(U) We recommend that the Under Secretary of Defense for Acquisition and Sustainment provide guidance to the Secretaries of the Military Departments and the Directors of the Defense agencies to develop and implement procedures to verify compliance with the Defense Transportation Regulations and the Presidential Drawdown Execute Orders for the shipment of defense items. Specifically, the Under Secretary of Defense of Acquisition and Sustainment should prepare a memorandum to the Secretaries of the Military Departments and the Directors of the Defense agencies that clarifies the requirements to and importance of verifying that their personnel:**

- a. **(U) Complete the Transportation Control Movement Document, or shipping manifest, in accordance with the Defense Transportation Regulations before transport of defense items to the aerial port of embarkation.**
- b. **(U) Identify the National Stock Number and nomenclature of each item transported.**
- c. **(U) Generate valid Transportation Control Number based on the items being transported.**
- d. **(U) Coordinate with U.S. Transportation Command points of contact to resolve any questions on Defense Transportation Regulations requirements and to assist the delivery of the items to the aerial port of embarkation.**

### ***(U) Deputy Assistant Secretary of Defense for Materiel Readiness Comments***

(U) The Deputy Assistant Secretary of Defense for Materiel Readiness, responding on behalf of the USD(A&S), agreed and stated that they would develop a memorandum for the USD(A&S) directing the Secretaries of the Military Departments and the Directors of the Defense agencies to implement procedures to verify compliance with the DTR and the PDA EXORDs.

### ***(U) Our Response***

(U) Comments from the Deputy Assistant Secretary of Defense addressed the specifics of the recommendation; therefore the recommendation is resolved, but will remain open. We will close this recommendation once we receive a copy of the memorandum from the USD(A&S) directing the Secretaries of the Military Departments and the Directors of the Defense agencies to implement the specific DTR and EXORD requirements detailed in the recommendation.

### ***(U) Recommendation 2***

**(U) We recommend that the Commander, Security Assistance Group - Ukraine issue operational-level procedures to increase visibility and accountability for defense items being transferred to the Government of Ukraine. At a minimum, the procedures should:**

- a. **(U) Instruct Security Assistance Group - Ukraine personnel executing defense item transfer missions to withhold transferring any individual defense items that are not accounted for on the shipping manifest until personnel can reconcile those items through other means, in accordance with the Defense Transportation Regulations.**

### ***(U) Deputy Chief of Staff, Security Assistance Group - Ukraine Comments***

(U) The SAG-U Deputy Chief of Staff (DCOS), responding on behalf of the Commander of the SAG-U, disagreed and stated that only the Geographic Combatant Command, and not SAG-U, can provide theater-level policy or guidance. The DCOS further acknowledged that although SAG-U understood the responsibility to receive and account for equipment, in accordance with the DTR, delaying the forward movement of equipment would create an extremely high risk to Ukraine's combat operations. Lastly, the DCOS stated that SAG-U understood the importance of accountability in facilitating in-transit visibility of equipment and noted that both the APOD and Polish Logistics Hub leadership have implemented additional procedures and processes to improve inventory accountability and documentation since November 2022.

### ***(U) Our Response***

(U) The comments from the DCOS did not address the specifics of the recommendation; therefore, the recommendation is unresolved. The DCOS stated that SAG-U understood the responsibility to follow the DTR in transferring defense items to Ukraine, but that delaying movement of equipment would create a risk to Ukraine's combat operations. However, based on our observations and statements from personnel in Jasionka, we identified that, while shipping

(U) manifests did not always accompany items shipped to Jasionka, personnel onsite were typically able to resolve discrepancies quickly, minimizing the impact of the recommendation on Ukraine's ability to conduct combat operations. Additionally, recommendation 1.a. in this report recommends increased accountability in shipping manifests, which should further reduce instances where personnel cannot reconcile defense items received against a manifest.

(U) As a result of management comments, we revised this recommendation to clarify that the Commander of the SAG-U should issue operational-level procedures instead of theater-level procedures. Additionally, we revised recommendation 2.a. to clarify that the DTR only requires officials to hold items that do not match a shipping manifest, versus all items in a shipment. We request that the SAG-U provide additional comments on the revised recommendation in the final report within 30 days, including the steps that SAG-U will take to implement the recommendation.

- b. (U) Provide training or additional logistics subject matter expertise necessary to perform the transfer mission in accordance with established DoD policies and procedures.**

### ***(U) Deputy Chief of Staff, Security Assistance Group – Ukraine Comments***

(U) The SAG-U DCOS, responding on behalf of the Commander of the SAG-U, disagreed and stated that the APOD and Polish Logistics Hub leadership have implemented additional procedures and processes to improve inventory accountability and documentation since November 2022.

### ***(U) Our Response***

(U) The comments from the DCOS did not address the specifics of the recommendation; therefore, the recommendation is unresolved. The DCOS did not provide any specific examples of training or additional logistics subject matter expertise for personnel located at Jasionka, Poland, that would address the intent of the recommendation. Therefore, we request that the SAG-U provide additional comments on the final report within 30 days addressing any specific actions that the SAG-U has taken, or is taking, to ensure personnel executing the defense item transfer mission have the necessary knowledge or training to perform those transfers.

## (U) Appendix

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### (U) Scope and Methodology

(U) We conducted this evaluation from October 2022 through March 2023 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) This report was reviewed by the DoD Component(s) associated with this oversight project to identify whether any of their reported information, including legacy FOUO information, should be safeguarded and marked in accordance with the DoD CUI Program. In preparing and marking this report, we considered any comments submitted by the DoD Component(s) about the CUI treatment of their information. If the DoD Component(s) failed to provide any or sufficient comments about the CUI treatment of their information, we marked the report based on our assessment of the available information.

(U) The scope of this evaluation included accountability controls defense items transferred via air to the GoU through Jasionka in November and December 2022. Our original objective focused on security controls, including both physical security and property accountability. Due to the rapid movement of defense items from offloading to transfer to the GoU under the direct supervision of multiple DoD personnel, we focused our evaluation on the accountability portion of security controls. Specifically, we conducted observations of five shipments of defense items that arrived in Jasionka in November 2022. We also observed defense item cargo in transit to Jasionka at Dover Air Force Base in December 2022.

(U) During the planning phase for this evaluation, we revised the project’s scope to focus on the specific transit method, location, and authority used to transfer significant quantities of defense items to the GoU, to provide oversight of the DoD’s security assistance efforts in a timely manner. Specifically, we narrowed the focus from defense items provided by any means and any authority within the U.S. European Command (USEUCOM) AOR to focus specifically on items provided via PDA through the aerial port of debarkation (APOD) in Jasionka. Afterwards,

(U) the DoD Office of Inspector General announced two additional projects that are reviewing security and accountability controls for other methods of transport of defense items to the GoU:

- (U) “Evaluation of Land-Based Security Controls for Equipment Being Transferred to Ukraine;” and
- (U) “Evaluation of the U.S. European Command’s Planning and Execution of Ground Transportation of Equipment to Support Ukraine From Port to Transfer Locations.”

(U) To perform this evaluation, we reviewed and analyzed the following criteria to determine the requirements for accountability controls and accountability of AA&E in transit:

- (U) DTR 4500.9-R-Part II – Cargo Movement, May 2014
  - (U) Chapter 203 – Shipper, Transshipper, and Receiver Requirements
  - (U) Chapter 205 – Cargo Movement
  - (U) Chapter 209 – Loss and Damage Prevention and Astray Freight Procedures
  - (U) Chapter 210 – Transportation Discrepancy Report
  - (U) Appendix L – Transportation Control Number
  - (U) Appendix M – Transportation Control Movement Document
- (U) DoD Manual 5100.76 – Physical Security of Sensitive Conventional Arms, Ammunition, and Explosives (AA&E), April 17, 2012 (Incorporating Change 2, Effective October 5, 2020)
- (U) SOPs created by DoD personnel in Jasionka

(U) To determine the extent to which the DoD implemented accountability controls for defense items transferred via air to the GoU under PDA in Jasionka, we conducted a site visit to Jasionka in November 2022. During this visit, we observed the accountability and handling procedures employed during the offloading, staging, inventorying, and transfer of five shipments. We specifically observed defense items that included 155-millimeter high explosive ammunition, 155-millimeter Remote Anti-Armor Mine System ammunition, M-777 howitzers, and various small arms and ammunition. At Jasionka, we also conducted interviews with DoD personnel on the SOPs they employed. Following the site visit to Jasionka, we also interviewed personnel from USAREUR-AF and SAG-U in Wiesbaden, Germany, to discuss our observations from the site visit to Jasionka. We also obtained and discussed the current policies, procedures, and long-term support plans for the mission, as well as data management and interoperability to improve visibility and accountability for defense items transferred to the GoU.

(U) We also conducted a site visit to Dover Air Force Base in December 2022 to further observe conditions, interview personnel from AMC, and gain a greater understanding for the root cause of some observations made in Jasionka. During this site visit, we directly observed the staging and loading of defense items in transit to Poland. We also interviewed AMC personnel on the challenges they face in moving defense items. We supplemented our information with additional interviews of DoD personnel from USTRANSCOM, DSCA, and the Office of the Under Secretary of Defense for Policy.

(U) We compared our observations and reviewed daily records generated by personnel in Jasionka with testimonial evidence to determine the extent to which accountability steps for shipments of defense items met established criteria. We reviewed daily reconciliation records provided by DoD personnel in Jasionka and conducted our own reconciliation to determine whether personnel followed the DTR requirements and SOPs.

### **(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 DoD Office of Inspector General (DoD OIG) issued 4 reports discussing the security and accountability of AA&E while in transit.

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

### **(U) DoD OIG**

(U) Report No. DODIG-2021-099, "Audit of Physical Security Conditions at the U.S. Transportation Command Military Ocean Terminals," July 12, 2021

(U) The objective of this audit was to determine whether the physical security programs at the U.S. Transportation Command Military Ocean Terminals protected AA&E shipments in compliance with DoD, Army, and installation guidance. The report concluded that the physical security programs at the military ocean terminals did not conform to DoD, Army, and installation guidance for the protection of the AA&E shipments. Specifically, military ocean terminals did not review the physical security plans annually as required by Army guidance, and the physical security plans did not comply with DoD and Army regulation related to physical security. The report also

(U) concluded that physical security personnel did not consistently perform other physical security measures, like vehicle inspections and access controls procedures, as directed by Army. The DoD OIG recommended the Commanding General of SDDC review the updates to the military ocean terminals' physical security plans to address the remaining instances of noncompliance identified by this report, and complete and issue the draft standard operating procedures for physical security personnel. The DoD OIG also recommended that SDDC create a standard operating procedure that requires a review annually and when there is a change of a new director of emergency services, anti-terrorism officer or physical security officer or chief of police for physical security should be implemented.

(U) Report No. DODIG-2021-093, "Audit of the Department of Defense's Sea Transportation and Storage of Arms, Ammunition, and Explosives," June 11, 2021

(U) The objective of this audit was to determine whether the DoD transported AA&E by sea in accordance with the DoD regulations. The report concluded that DoD officials followed the requirements in the DTR for preplanning, loading, inspecting, and unloading AA&E shipments in the sample selected for audit. Specifically, the report stated that the DoD officials were able to maintain 101 of 105 documents from the selected sample. DoD officials were able to provide three out of the four missing documents but included wrong control numbers. The DoD OIG recommended that the Commander of U.S. Transportation Command update the DTR to specify which transportation control number should be used on the DD form 1907, "Signature and Tally Record," for containerized shipments. The report also recommended the Commander of Joint Munitions Command implement a control for depots to follow the DTR requirements to place copies of required forms in waterproof envelopes and attach the envelopes outside and inside the transportation container doors.

(U) Report No. DODIG-2020-071, "Audit of the Department of Defense's Ground Transportation and Secure Hold of Arms, Ammunition, and Explosives in the United States," March 25, 2020

(U) The objective of this audit was to determine whether the DoD protected AA&E transported in the United States by commercial ground carriers in accordance with the DTR. The report concluded that the DoD did not properly verify that information about the contents of the AA&E shipment was in the tracking system for 20,426 of 103,853 ground shipments made by truck, as required by the DTR. The report also states that SDDC systems did not track 3,772 AA&E rail shipments and all small package shipments of arms

(U) and ammunition. The report recommended that the Assistant Secretary of Defense for Sustainment provide SDDC authority to enforce the Military Services compliance with the DTR and to hold Military Service officials accountable for not complying with the regulations. The report also recommended the Military Services and USTRANSCOM coordinate to develop and implement training for secure hold requirements and require installations receiving AA&E to notify delivery access point workers of incoming shipments.

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

(U) The objective of this evaluation was to determine whether the DoD’s transfer to the GoU of military equipment requiring EEUM, including Javelin missiles, Javelin Command Launch Units, and night vision devices was in accordance with law and DoD guidance and the GoU’s security and accountability of United States-provided military equipment requiring EEUM met the criteria prescribed by law and regulation. The report concluded that DoD officials generally complied with EEUM requirements for Javelin missiles and their associated Command Launch Units. However, the DoD did not fully comply with EEUM requirements for night vision devices until 2018, the year the Office of Defense Cooperation-Ukraine began conducting required EEUM physical inventories in Ukraine. The DoD OIG recommended that the DSCA director withhold the recommendation for the GoU to receive additional night vision devices until the GoU could provide proper documentation and work with the Army to place serial numbers on night vision devices to allow for more robust accountability.

# (U) Management Comments

## (U) Under Secretary of Defense for Acquisition and Sustainment



SUSTAINMENT

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE  
3500 DEFENSE PENTAGON  
WASHINGTON, DC 20301-3500

May 17, 2023

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR EVALUATIONS AND PROGRAMS, OFFICE OF THE DEPARTMENT OF DEFENSE  
INSPECTOR GENERAL

SUBJECT: Response to DoDIG Draft Report on Evaluation of Accountability Controls for Defense Items Transferred Via Air to Ukraine within the U.S. European Command Area of Responsibility (Project No. D2023-DEV0PC-0004.000)

As requested, I am providing responses to the general content and recommendations contained in the subject report.

**RECOMMENDATION 1:** We recommend the Under Secretary of Defense for Acquisition and Sustainment provide guidance to the Secretaries of the Military Departments and the Directors of the Defense Agencies to develop and implement procedures to verify compliance with the Defense Transportation Regulations and the Presidential Drawdown Execute Orders for the shipment of defense items. Specifically, the Under Secretary of Defense of Acquisition and Sustainment should prepare a memorandum to the Secretaries of the Military Departments and the Directors of the Defense Agencies that clarifies the requirements to and importance of verifying that their personnel:

- a. (U) complete the Transportation Control Movement Document, or shipping manifest, in accordance with the Defense Transportation Regulations prior to transport of defense items to the aerial port of embarkation;
- b. (U) identify the National Stock Number and nomenclature of each item transported;
- c. (U) generate valid Transportation Control Number based on the items being transported, and;
- d. (U) coordinate with U.S. Transportation Command points of contact to resolve any questions on Defense Transportation Regulations requirements and to assist the delivery of the items to the aerial port of embarkation.

**DoD Response:** Concur. We will develop a memorandum for The Under Secretary of Defense for Acquisition and Sustainment directing the Secretaries of the Military Departments and the Directors of the Defense Agencies with guidance to implement procedures to verify compliance with Defense Transportation Regulations and the Presidential Drawdown Execute Orders.

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Vic S. Ramdass, Ph.D  
Deputy Assistant Secretary of Defense  
(Materiel Readiness)

# (U) Commander of the Security Assistance Group – Ukraine



DEPARTMENT OF THE ARMY  
UNITED STATES ARMY EUROPE AND AFRICA  
HEADQUARTERS, SECURITY ASSISTANCE GROUP - UKRAINE  
BOX 97 UNIT 29623  
APO AE 09096

AEAG-DCS

20 May 2023

## MEMORANDUM FOR RECORD

SUBJECT: Security Assistance Group –Ukraine Response to Department of Defense (DoD) Office of the Inspector General (IG) Draft Report D2023-DEV0PC-0004.000

1. Security Assistance Group-Ukraine (SAG-U) acknowledges receipt of the DoD IG Draft Report D2023-DEV0PC-0004.000. After review and consideration, SAG-U does not endorse the wording of DoD IG’s Recommendation #2 of the Draft Report.
2. SAG-U acknowledges the command’s responsibility to ensure accountability policies and procedures are followed as equipment arrives to the Polish Logistics Hub (POLLOGHUB) and the Air Port of Debarkation (APOD). However, the responsibility to issue theatre level guidance does not reside within the authority of the SAG-U leadership. It is the Geographic Combatant Command who retains the authority to issue theatre wide policy and guidance. SAG-U acknowledges the intent of DoD IG’s recommendation to provided additional guidance to the forward logistical nodes and units immediately under SAG-U’s authority.
3. SAG-U acknowledges the POLLOGHUB and APOD must ensure equipment is received and accounted for in accordance with all appropriate Defense Transportation Regulations (DTR). However, delaying the forward movement of military equipment and material in order to reconcile shipping manifest documentation creates an extremely high risk to Ukraine’s combat operations. The SAG-U leadership agrees equipment accountability is essential to facilitate intransient visibility. Following the November 2022 site visit, the APOD and POLLOGHUB leadership have implemented additional procedures and process to improve inventory accuracy and documentation.
4. The SAG-U command is appreciative of DoD IG’s evaluation and recommendations, and looks forward to continued support between our organizations.
5. POC for this memorandum is [REDACTED].

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Date: 2023.05.20 17:17:36  
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 PAMELA S. TINDAL  
 COL, SC  
 Deputy Chief of Staff

**Final  
Report Reference**

**Revised  
Recommendation 2**

**Revised  
Recommendation 2.a**

## (U) Acronyms and Abbreviations

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<b>AA&amp;E</b>	Arms, Explosives, and Ammunition
<b>AOR</b>	Area of Responsibility
<b>APOD</b>	Aerial Port of Debarkation
<b>DCOS</b>	Deputy Chief of Staff
<b>DSCA</b>	Defense Security Cooperation Agency
<b>DTR</b>	Defense Transportation Regulations
<b>EEUM</b>	Enhanced End-Use Monitoring
<b>EXORD</b>	Execute Order
<b>GATES</b>	Global Air Transportation Execution System
<b>GoU</b>	Government of Ukraine
<b>NSN</b>	National Stock Number
<b>PDA</b>	Presidential Drawdown Authority
<b>SAG-U</b>	Security Assistance Group – Ukraine
<b>SDDC</b>	Surface Deployment and Distribution Command
<b>SOP</b>	Standard Operating Procedure
<b>USAREUR-AF</b>	U.S. Army Europe and Africa
<b>USD(A&amp;S)</b>	Under Secretary of Defense for Acquisition and Sustainment
<b>USEUCOM</b>	U.S. European Command
<b>USTRANSCOM</b>	U.S. Transportation Command

## (U) Glossary

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**(U) Shipping Manifest.** The Transportation Control and Movement Document created by a shipper containing all data concerning a shipment, including the type and quantity of defense items. Specifically, the DTR requires shippers to provide the National Stock Number (NSN) or nomenclature for a defense item on the document. The document also provides data used to generate air manifests and logistics management reports during the shipment process.



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