

118TH CONGRESS
1ST SESSION

S. 2552

To provide for the independent and objective conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available to Ukraine for military, economic, and humanitarian aid.

IN THE SENATE OF THE UNITED STATES

JULY 26, 2023

Mr. PAUL introduced the following bill; which was read twice and referred to the Committee on Foreign Relations

A BILL

To provide for the independent and objective conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available to Ukraine for military, economic, and humanitarian aid.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Ukraine Aid Oversight
5 Act”.

6 **SEC. 2. PURPOSES.**

7 The purposes of this Act are—

1 (1) to provide for the independent and objective
2 conduct and supervision of audits and investigations
3 relating to the programs and operations funded with
4 amounts appropriated or otherwise made available to
5 Ukraine for military, economic, and humanitarian
6 aid;

7 (2) to provide for the independent and objective
8 leadership and coordination of, and recommenda-
9 tions concerning, policies designed—

10 (A) to promote economic efficiency and ef-
11 fectiveness in the administration of the pro-
12 grams and operations described in paragraph
13 (1); and

14 (B) to prevent and detect waste, fraud,
15 and abuse in such programs and operations;
16 and

17 (3) to provide for an independent and objective
18 means of keeping the Secretary of State, the Sec-
19 retary of Defense, and the heads of other relevant
20 Federal agencies fully and currently informed
21 about—

22 (A) problems and deficiencies relating to
23 the administration of the programs and oper-
24 ations described in paragraph (1); and

1 (B) the necessity for, and the progress to-
2 ward implementing, corrective action related to
3 such programs.

4 **SEC. 3. DEFINITIONS.**

5 In this Act:

6 (1) AMOUNTS APPROPRIATED OR OTHERWISE
7 MADE AVAILABLE FOR THE MILITARY, ECONOMIC,
8 OR HUMANITARIAN AID FOR UKRAINE.—The term
9 “amounts appropriated or otherwise made available
10 for military, economic, or humanitarian aid for
11 Ukraine” means amounts appropriated or otherwise
12 made available for any fiscal year—

13 (A) for the Ukraine Security Assistance
14 Initiative;

15 (B) for Foreign Military Financing fund-
16 ing for Ukraine;

17 (C) under titles III and VI of the Ukraine
18 Supplemental Appropriations Act (division N of
19 Public Law 117–103);

20 (D) under the Additional Ukraine Supple-
21 mental Appropriations Act, 2022 (Public Law
22 117–128); and

23 (E) for military, economic, or humani-
24 tarian aid for Ukraine under any other provi-
25 sion of law.

1 (2) APPROPRIATE CONGRESSIONAL COMMIT-
2 TEES.—The term “appropriate congressional com-
3 mittees” means—

4 (A) the Committee on Appropriations of
5 the Senate;

6 (B) the Committee on Armed Services of
7 the Senate;

8 (C) the Committee on Foreign Relations of
9 the Senate;

10 (D) the Committee on Homeland Security
11 and Governmental Affairs of the Senate

12 (E) the Committee on Appropriations of
13 the House of Representatives;

14 (F) the Committee on Armed Services of
15 the House of Representatives;

16 (G) the Committee on Foreign Affairs of
17 the House of Representatives; and

18 (H) the Committee on Oversight and Ac-
19 countability of the House of Representatives.

20 (3) OFFICE.—The term “Office” means the Of-
21 fice of the Special Inspector General for Afghanistan
22 Reconstruction and Ukraine Aid renamed under sec-
23 tion 4(a).

24 (4) SPECIAL INSPECTOR GENERAL.—The term
25 “Special Inspector General” means the Special In-

1 spector General for Afghanistan Reconstruction and
2 Ukraine Aid renamed under section 4(b).

3 **SEC. 4. OFFICE OF THE SPECIAL INSPECTOR GENERAL FOR**
4 **AFGHANISTAN RECONSTRUCTION AND**
5 **UKRAINE AID.**

6 (a) EXPANSION AND RENAMING OF OFFICE OF THE
7 SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RE-
8 CONSTRUCTION.—Beginning on the date of the enactment
9 of this Act, the Office of the Special Inspector General
10 for Afghanistan Reconstruction—

11 (1) shall be referred to as the “Office of the
12 Special Inspector General for Afghanistan Recon-
13 struction and Ukraine Aid”; and

14 (2) shall carry out the purposes described in
15 section 2.

16 (b) RENAMING OF SPECIAL INSPECTOR GENERAL.—
17 Beginning on the date of the enactment of this Act, the
18 Special Inspector General for Afghanistan Reconstruction
19 shall be referred to as the “Special Inspector General for
20 Afghanistan Reconstruction and Ukraine Aid”.

21 (c) COMPENSATION.—The annual rate of basic pay
22 of the Special Inspector General shall be 3 percent higher
23 than the annual rate of basic pay provided for positions
24 at level III of the Executive Schedule under section 5314
25 of title 5, United States Code.

1 (d) PROHIBITION ON POLITICAL ACTIVITIES.—For
2 purposes of section 7324 of title 5, United States Code,
3 the Special Inspector General is not an employee who de-
4 termines policies to be pursued by the United States in
5 the nationwide administration of Federal law.

6 (e) REMOVAL.—The Special Inspector General shall
7 be removable from office in accordance with section 403(b)
8 of title 5, United States Code.

9 (f) APPOINTMENT.—If the Special Inspector General
10 is removed from office or otherwise leaves such office, the
11 President shall appoint a new Special Inspector General.

12 **SEC. 5. ASSISTANT INSPECTORS GENERAL.**

13 The Special Inspector General shall be assisted by—

14 (1) the Assistant Inspector General for Audit-
15 ing appointed pursuant to section 1229(d)(1) of the
16 National Defense Authorization Act for Fiscal Year
17 2008 (Public Law 110–181), who shall supervise the
18 performance of auditing activities relating to pro-
19 grams and operations supported by amounts appro-
20 priated or otherwise made available for military, eco-
21 nomic, and humanitarian aid to Ukraine; and

22 (2) the Assistant Inspector General for Inves-
23 tigation appointed pursuant to section 1229(d)(2)
24 of the National Defense Authorization Act for Fiscal
25 Year 2008 (Public Law 110–181), who shall super-

1 vise the performance of investigative activities relat-
2 ing to the programs and operations described in
3 paragraph (1).

4 **SEC. 6. SUPERVISION.**

5 (a) IN GENERAL.—Except as provided in subsection
6 (b), the Special Inspector General shall report directly to,
7 and be under the general supervision of, the Secretary of
8 State and the Secretary of Defense.

9 (b) INDEPENDENCE TO CONDUCT INVESTIGATIONS
10 AND AUDITS.—No officer of the Department of Defense,
11 the Department of State, the United States Agency for
12 International Development, or any other relevant Federal
13 agency may prevent or prohibit the Special Inspector Gen-
14 eral from—

15 (1) initiating, carrying out, or completing any
16 audit or investigation related to amounts appro-
17 priated or otherwise made available for the military,
18 economic, and humanitarian aid to Ukraine; or

19 (2) issuing any subpoena during the course of
20 any such audit or investigation.

21 **SEC. 7. DUTIES.**

22 (a) OVERSIGHT OF MILITARY, ECONOMIC, AND HU-
23 MANITARIAN AID TO UKRAINE PROVIDED AFTER FEB-
24 RUARY 24, 2022.—In addition to any duties previously
25 carried out as the Special Inspector General for Afghani-

1 stan Reconstruction, the Special Inspector General shall
2 conduct, supervise, and coordinate audits and investiga-
3 tions of the treatment, handling, and expenditure of
4 amounts appropriated or otherwise made available for
5 military, economic, and humanitarian aid to Ukraine, and
6 of the programs, operations, and contracts carried out uti-
7 lizing such funds, including—

8 (1) the oversight and accounting of the obliga-
9 tion and expenditure of such funds;

10 (2) the monitoring and review of activities fund-
11 ed by such funds;

12 (3) the monitoring and review of contracts
13 funded by such funds;

14 (4) the monitoring and review of the transfer of
15 such funds and associated information between and
16 among departments, agencies, and entities of the
17 United States and private and nongovernmental en-
18 tities;

19 (5) the maintenance of records regarding the
20 use of such funds to facilitate future audits and in-
21 vestigations of the use of such funds;

22 (6) the monitoring and review of the effective-
23 ness of United States coordination with the Govern-
24 ment of Ukraine, major recipients of Ukrainian refu-

1 gees, partners in the region, and other donor coun-
2 tries;

3 (7) the investigation of overpayments (such as
4 duplicate payments or duplicate billing) and any po-
5 tential unethical or illegal actions of Federal employ-
6 ees, contractors, or affiliated entities; and

7 (8) the referral of reports compiled as a result
8 of such investigations, as necessary, to the Depart-
9 ment of Justice to ensure further investigations,
10 prosecutions, recovery of funds, or other remedies.

11 (b) OTHER DUTIES RELATED TO OVERSIGHT.—The
12 Special Inspector General shall establish, maintain, and
13 oversee such systems, procedures, and controls as the Spe-
14 cial Inspector General considers appropriate to discharge
15 the duties described in subsection (a).

16 (c) CONSULTATION.—The Special Inspector General
17 shall consult with the appropriate congressional commit-
18 tees before engaging in auditing activities outside of
19 Ukraine.

20 (d) DUTIES AND RESPONSIBILITIES UNDER CHAP-
21 TER 4 OF TITLE 5, UNITED STATES CODE.—In addition
22 to the duties specified in subsections (a) and (b), the Spe-
23 cial Inspector General shall have the duties and respon-
24 sibilities of inspectors general under chapter 4 of title 5,
25 United States Code.

1 (e) COORDINATION OF EFFORTS.—In carrying out
2 the duties, responsibilities, and authorities of the Special
3 Inspector General under this Act, the Special Inspector
4 General shall coordinate with, and receive cooperation
5 from—

6 (1) the Inspector General of the Department of
7 Defense;

8 (2) the Inspector General of the Department of
9 State;

10 (3) the Inspector General of the United States
11 Agency for International Development; and

12 (4) the Inspector General of any other relevant
13 Federal agency.

14 **SEC. 8. POWERS AND AUTHORITIES.**

15 (a) AUTHORITIES UNDER CHAPTER 4 OF TITLE 5,
16 UNITED STATES CODE.—

17 (1) IN GENERAL.—In carrying out the duties
18 specified in section 7, the Special Inspector General
19 shall have the authorities provided under section 406
20 of title 5, United States Code, including the authori-
21 ties under subsection (e) of such section.

22 (2) RETENTION OF CERTAIN AUTHORITIES.—
23 The Special Inspector General—

24 (A) shall retain all of the duties, powers,
25 and authorities provided to the Special Inspec-

1 tor General for Afghanistan Reconstruction
2 under section 1229 of the National Defense Au-
3 thorization Act for Fiscal Year 2008 (Public
4 Law 110–181); and

5 (B) may utilize such powers and authori-
6 ties as are, in the judgment of the Special In-
7 specter General, necessary to carry out the du-
8 ties under this Act.

9 (b) **AUDIT STANDARDS.**—The Special Inspector Gen-
10 eral shall carry out the duties specified in section 7(a) in
11 accordance with section 404(b)(1) of title 5, United States
12 Code.

13 **SEC. 9. PERSONNEL, FACILITIES, AND OTHER RESOURCES.**

14 (a) **PERSONNEL.**—

15 (1) **IN GENERAL.**—The Special Inspector Gen-
16 eral may select, appoint, and employ such officers
17 and employees as may be necessary for carrying out
18 the duties of the Special Inspector General under
19 this section, subject to the provisions of title 5,
20 United States Code, governing appointments in the
21 competitive service, and the provisions of chapter 51
22 and subchapter III of chapter 53 of such title, relat-
23 ing to classification and General Schedule pay rates.

24 (2) **ADDITIONAL AUTHORITIES.**—

1 (A) IN GENERAL.—Subject to subpara-
2 graph (B), the Inspector General may exercise
3 the authorities under subsections (b) through
4 (i) of section 3161 of title 5, United States
5 Code, without regard to subsection (a) of such
6 section.

7 (B) PERIODS OF APPOINTMENTS.—In ex-
8 ercising the employment authorities under sub-
9 section (b) of section 3161 of title 5, United
10 States Code, as provided under subparagraph
11 (A)—

12 (i) paragraph (2) of such subsection
13 (relating to periods of appointments) shall
14 not apply; and

15 (ii) no period of appointment may ex-
16 ceed the date on which the Office termi-
17 nates pursuant section 13.

18 (C) ACQUISITION OF COMPETITIVE STA-
19 TUS.—An employee shall acquire competitive
20 status for appointment to any position in the
21 competitive service for which the employee pos-
22 sesses the required qualifications if the em-
23 ployee—

1 (i) completes at least 12 months of
2 continuous service after the date of the en-
3 actment of this Act; or

4 (ii) is employed on the date on which
5 the Office terminates.

6 (b) EMPLOYMENT OF EXPERTS AND CONSULT-
7 ANTS.—The Special Inspector General may obtain the
8 services of experts and consultants in accordance with sec-
9 tion 3109 of title 5, United States Code, at daily rates
10 not to exceed the equivalent rate prescribed for grade GS-
11 15 of the General Schedule under section 5332 of such
12 title.

13 (c) CONTRACTING AUTHORITY.—To the extent and
14 in such amounts as may be provided in advance by appro-
15 priations Acts, the Special Inspector General may—

16 (1) enter into contracts and other arrangements
17 for audits, studies, analyses, and other services with
18 public agencies and with private persons; and

19 (2) make such payments as may be necessary
20 to carry out the duties of the Special Inspector Gen-
21 eral.

22 (d) RESOURCES.—The Secretary of State or the Sec-
23 retary of Defense, as appropriate, shall provide the Special
24 Inspector General with—

1 (1) appropriate and adequate office space at ap-
2 propriate locations of the Department of State or
3 the Department of Defense, as appropriate, in
4 Ukraine or in European partner countries;

5 (2) such equipment, office supplies, and com-
6 munications facilities and services as may be nec-
7 essary for the operation of such offices; and

8 (3) necessary maintenance services for such of-
9 fices and the equipment and facilities located in such
10 offices.

11 (e) ASSISTANCE FROM FEDERAL AGENCIES.—

12 (1) IN GENERAL.—Upon the request of the
13 Special Inspector General for information or assist-
14 ance from any department, agency, or other entity
15 of the Federal Government, the head of such entity,
16 to the extent practicable and not in contravention of
17 any existing law, shall furnish such information or
18 assistance to the Special Inspector General or an au-
19 thorized designee.

20 (2) REPORTING OF REFUSED ASSISTANCE.—

21 Whenever information or assistance requested by the
22 Special Inspector General is, in the judgment of the
23 Special Inspector General, unreasonably refused or
24 not provided, the Special Inspector General shall im-
25 mediately report the circumstances to—

1 (A) the Secretary of State or the Secretary
2 of Defense, as appropriate; and

3 (B) the appropriate congressional commit-
4 tees.

5 **SEC. 10. REPORTS.**

6 (a) QUARTERLY REPORTS.—Not later than 30 days
7 after the end of each quarter of each fiscal year, the Spe-
8 cial Inspector General shall submit to the appropriate con-
9 gressional committees, the Secretary of State, and the
10 Secretary of Defense a report that—

11 (1) summarizes, for the applicable quarter, and
12 to the extent possible, for the period from the end
13 of such quarter to the date on which the report is
14 submitted, the activities during such period of the
15 Special Inspector General and the activities under
16 programs and operations funded with amounts ap-
17 propriated or otherwise made available for military,
18 economic, and humanitarian aid to Ukraine; and

19 (2) includes, for applicable quarter, a detailed
20 statement of all obligations, expenditures, and reve-
21 nues associated with military, economic, and human-
22 itarian activities in Ukraine, including—

23 (A) obligations and expenditures of appro-
24 priated funds;

1 (B) a project-by-project and program-by-
2 program accounting of the costs incurred to
3 date for military, economic, and humanitarian
4 aid to Ukraine, including an estimate of the
5 costs to be incurred by the Department of De-
6 fense, the Department of State, the United
7 States Agency for International Development,
8 and other relevant Federal agencies to complete
9 each project and each program;

10 (C) revenues attributable to, or consisting
11 of, funds provided by foreign nations or inter-
12 national organizations to programs and projects
13 funded by any Federal department or agency
14 and any obligations or expenditures of such rev-
15 enues;

16 (D) revenues attributable to, or consisting
17 of, foreign assets seized or frozen that con-
18 tribute to programs and projects funded by any
19 Federal department or agency and any obliga-
20 tions or expenditures of such revenues;

21 (E) operating expenses of entities receiving
22 amounts appropriated or otherwise made avail-
23 able for military, economic, and humanitarian
24 aid to Ukraine; and

1 (F) for any contract, grant, agreement, or
2 other funding mechanism described in sub-
3 section (b)—

4 (i) the dollar amount of the contract,
5 grant, agreement, or other funding mecha-
6 nism;

7 (ii) a brief description of the scope of
8 the contract, grant, agreement, or other
9 funding mechanism;

10 (iii) a description of how the Federal
11 department or agency involved in the con-
12 tract, grant, agreement, or other funding
13 mechanism identified, and solicited offers
14 from, potential individuals or entities to
15 perform the contract, grant, agreement, or
16 other funding mechanism, including a list
17 of the potential individuals or entities that
18 were issued solicitations for the offers; and

19 (iv) the justification and approval doc-
20 uments on which the determination to use
21 procedures other than procedures that pro-
22 vide for full and open competition was
23 based.

24 (b) COVERED CONTRACTS, GRANTS, AGREEMENTS,
25 AND FUNDING MECHANISMS.—A contract, grant, agree-

1 ment, or other funding mechanism described in this sub-
2 section is any major contract, grant, agreement, or other
3 funding mechanism that is entered into by any Federal
4 department or agency that involves the use of amounts
5 appropriated or otherwise made available for the military,
6 economic, or humanitarian aid to Ukraine with any public
7 or private sector entity—

8 (1) to build or rebuild the physical infrastruc-
9 ture of Ukraine;

10 (2) to establish or reestablish a political or soci-
11 etal institution of Ukraine;

12 (3) to provide products or services to the people
13 of Ukraine; or

14 (4) to provide security assistance to Ukraine.

15 (c) PUBLIC AVAILABILITY.—The Special Inspector
16 General shall publish each report submitted pursuant to
17 subsection (a) on a publicly available internet website in
18 English, Ukrainian, and Russian.

19 (d) FORM.—Each report required under subsection
20 (a) shall be submitted in unclassified form, but may in-
21 clude a classified annex if the Special Inspector General
22 determines that a classified annex is necessary.

23 (e) SUBMISSION OF COMMENTS TO CONGRESS.—
24 During the 30-day period beginning on the date a report
25 is received pursuant to subsection (a), the Secretary of

1 State and the Secretary of Defense may submit comments
2 to the appropriate congressional committees, in unclassi-
3 fied form, regarding any matters covered by the report
4 that the Secretary of State or the Secretary of Defense
5 considers appropriate. Such comments may include a clas-
6 sified annex if the Secretary of State or the Secretary of
7 Defense considers such annex to be necessary.

8 (f) **RULE OF CONSTRUCTION.**—Nothing in this sec-
9 tion may be construed to authorize the public disclosure
10 of information that is—

11 (1) specifically prohibited from disclosure by
12 any other provision of law;

13 (2) specifically required by Executive order to
14 be protected from disclosure in the interest of de-
15 fense or national security or in the conduct of for-
16 eign affairs; or

17 (3) a part of an ongoing criminal investigation.

18 **SEC. 11. TRANSPARENCY.**

19 (a) **REPORT.**—Except as provided in subsection (c),
20 not later than 60 days after receiving a report pursuant
21 to section 10(a), the Secretary of State and the Secretary
22 of Defense shall jointly make copies of the report available
23 to the public upon request and at a reasonable cost.

24 (b) **COMMENTS.**—Except as provided in subsection
25 (c), not later than 60 days after submitting comments

1 pursuant to section 10(e), the Secretary of State and the
2 Secretary of Defense shall jointly make copies of such
3 comments available to the public upon request and at a
4 reasonable cost.

5 (c) WAIVER.—

6 (1) AUTHORITY.—The President may waive the
7 requirement under subsection (a) or (b) with respect
8 to availability to the public of any element in a re-
9 port submitted pursuant to section 10(a) or any
10 comments submitted pursuant to section 10(e) if the
11 President determines that such waiver is justified
12 for national security reasons.

13 (2) NOTICE OF WAIVER.—The President shall
14 publish a notice of each waiver made under para-
15 graph (1) in the Federal Register not later than the
16 date of the submission to the appropriate congress-
17 sional committees of a report required under section
18 10(a) or any comments submitted pursuant to sec-
19 tion 10(e). Each such report and comments shall
20 specify whether a waiver was made pursuant to
21 paragraph (1) and which elements in the report or
22 the comments were affected by such waiver.

23 **SEC. 12. USE OF PREVIOUSLY APPROPRIATED FUNDS.**

24 Amounts appropriated before the date of the enact-
25 ment of this Act for the Office of the Special Inspector

1 General for Afghanistan Reconstruction may be used to
2 carry out the duties described in section 7.

3 **SEC. 13. TERMINATION.**

4 (a) IN GENERAL.—The Office shall terminate on
5 September 30, 2027.

6 (b) FINAL REPORT.—Before the termination date re-
7 ferred to in subsection (a), the Special Inspector General
8 shall prepare and submit to the appropriate congressional
9 committees a final forensic audit report on programs and
10 operations funded with amounts appropriated or otherwise
11 made available for the military, economic, and humani-
12 tarian aid to Ukraine.

○