

# GAO Highlights

Highlights of [GAO-25-108444](#), a report to congressional committees

## Why GAO Did This Study

Russia's 2022 invasion of Ukraine has jeopardized nuclear security and safety there. Congress appropriated more than \$113 billion in supplemental funding, including \$161.3 million for NNSA to respond to the situation. The conditions on the ground in Ukraine have increased fraud risk, and the history of U.S. nuclear security assistance to Ukraine has raised questions about NNSA's plans to transition responsibility to Ukrainian organizations to sustain these efforts.

The Consolidated Appropriations Act, 2023, includes a provision for GAO to conduct oversight of the supplemental funding. This report addresses (1) agency efforts to support nuclear and radiological security and safety in Ukraine, (2) NNSA's steps to mitigate fraud risks, and (3) NNSA's planning to transition responsibility for relevant efforts to Ukrainian partners.

GAO reviewed agency documents, including procedures for mitigating fraud risk, and a sample of its contracts for Ukraine-related efforts. GAO also interviewed U.S. agency officials and received written responses from Ukrainian agencies. This is a public version of a Controlled Unclassified Information (CUI) report issued in April 2025. Information that NNSA deemed CUI has been omitted.

## What GAO Recommends

GAO recommends that DOE (1) require timely fraud risk assessments for programs that experience structural changes or a changed operating environment or add new services, and (2) formalize plans for transitioning responsibility to Ukrainian partners, as appropriate. DOE agreed with the recommendations.

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## UKRAINE

### DOE Could Better Assess Fraud Risks and Formalize Its Transition Plans for Nuclear Security and Safety Efforts

## What GAO Found

The Department of Energy's (DOE) National Nuclear Security Administration (NNSA) leads U.S. efforts to support nuclear and radiological security and safety in Ukraine. NNSA has used its supplemental funding for efforts such as providing security upgrades at nuclear facilities, training for nuclear incident response, and countering nuclear smuggling. The Departments of Defense and State and the Nuclear Regulatory Commission used supplemental or regular appropriations, or a combination, to conduct a smaller range of related activities. These included providing radiation detection equipment and helping reduce Ukrainian nuclear reactors' dependency on Russian nuclear fuels.

#### Truck Moving Nuclear Safety Equipment in Ukraine



Source: National Nuclear Security Administration (NNSA). | GAO-25-108444

While NNSA took steps to manage fraud risk at the individual contract level, it did not conduct a program-level fraud risk assessment tailored to its nuclear and radiological security and safety efforts in Ukraine. A tailored fraud risk assessment is a leading practice for effective antifraud strategy, according to GAO's Fraud Risk Framework. DOE guidance generally directs offices to follow the framework's leading practices. However, it does not include specific guidance directing offices to conduct assessments outside of DOE's annual agency-wide fraud risk assessment cycle when there are structural changes to the program, changes to the operating environment, or new services added—as happened for programs responding to the invasion of Ukraine. By updating its guidance with such direction, DOE will better ensure its offices consistently assess emerging fraud risks and design appropriate mitigation measures before obligating taxpayer funds.

NNSA intends to transition responsibility for certain nuclear security efforts to Ukrainian partners but has not documented transition plans for these efforts. Doing so is a program management leading practice. NNSA officials said uncertainties in operating conditions as a result of the ongoing conflict complicate transition planning. However, formalizing transition plans, which NNSA can adapt as operating conditions change, would provide NNSA, Congress, and taxpayers stronger assurance that Ukrainian partners can sustain the efforts that the U.S. invested in after U.S. support ends.