

**2024 USDA EXPLANATORY NOTES – GOOD ACCOUNTING OBLIGATION IN GOVERNMENT (GAO-IG) ACT**

GAO-IG Act

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***GAO-IG ACT***

**SUMMARY**

The GAO-IG Act was enacted on January 3, 2019, and requires that Federal departments include information pertaining to audit recommendations from the Government Accountability Office (GAO) and the Office of Inspector General (OIG) as part of the annual Congressional budget justification materials. The following tables provide a listing of all open GAO and OIG audit recommendations for the Department of Agriculture and its agencies and staff offices.

**OIG Recommendations*****Table GAO-IG Act-1. Open OIG Audit Recommendations***

| <b><u>Agency /<br/>Staff<br/>Office</u></b> | <b><u>Audit Title</u></b>                                    | <b><u>Audit Number</u></b> | <b><u>Audit<br/>Issuance<br/>Date (Date of<br/>Publication)</u></b> | <b><u>Recommendation</u></b>   | <b><u>Status</u></b> |
|---|--|----------------------------|---|--|----------------------|
| FSA   | 1993 CROP DISASTER<br>PAYMENTS - BROOKS/JIM<br>HOGG COS., TX | 03006-0001-TE              | 1/2/1996  | Coordinate with OIG-Investigations before taking administrative action regarding the cited 27 producers whose eligibility we questioned. Take administrative action to recover payments on cases that are not handled through the legal system.  | Open                 |
| FSA   | PAYMENT LIMITATION<br>REVIEW IN LOUISIANA                    | 03099-0181-TE              | 5/8/2008  | If an adverse determination is made for Recommendation 1, collect program payments subject to limitation for each year for which a scheme or device was adopted and for the subsequent year. (The producers' payments subject to limitation totaled over \$1.4 million for the 2000 through 2002 crop years. See exhibit E.)   | Open                 |
| FSA   | FARM SERVICE AGENCY<br>COMPLIANCE ACTIVITIES                 | 03601-0001-22              | 7/31/2014   | Revise the NCR process to ensure that it focuses on producer compliance and identifies the cause of errors or noncompliance.   | Open                 |
| FSA   | FARM SERVICE AGENCY<br>COMPLIANCE ACTIVITIES                 | 03601-0001-22              | 7/31/2014   | Revise the reporting process to ensure that FSA is capturing useful information from NCRs so that FSA can identify potential systemic issues and develop appropriate corrective actions.   | Open                 |
| FSA   | EMERGENCY FEED<br>PROGRAM IN TEXAS                           | 03601-0007-TE              | 9/8/1996  | If the COC determines a scheme or device was used to defeat the purpose of the EFP, instruct the REEVES County CED to recover the \$70,529 in benefits paid this producer for crop years 1994 and 1995 and cancel the \$12, 350 in benefits which otherwise are available for the 1995 crop year. (NOTE \$30, 773 of this amount is also included in Recommendation No. 4) | Open                 |

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| FSA                                  | TOBACCO TRANSITION<br>PAYMENT PROGRAM -<br>QUOTA HOLDER<br>PAYMENTS AND FLUE-<br>CURED TOBACCO QUOTAS | 03601-0012-AT       | 9/26/2007  | Instruct Kentucky, North Carolina, South Carolina, and Virginia to require the 5 COs to review the 14 contracts where applicants did not meet FSA's eligibility requirements and take appropriate recovery actions to collect \$119,568 of improper payments made in FYs 2005, 2006, and 2007.  | Open          |
| FSA                                  | HURRICANE RELIEF<br>INITIATIVES: LIVESTOCK<br>AND FEED INDEMNITY<br>PROGRAMS                          | 03601-0023-KC       | 2/2/2009   | For each application for which it is determined (under Recommendation 3) that the third-party statements and/or beginning inventory documentation omitted from the application did not meet program requirements, recover resultant overpayments.   | Open          |
| FSA                                  | LIVESTOCK FORAGE<br>PROGRAM   | 03702-0001-32       | 12/10/2014   | Develop and implement a tracking system for the required DD reviews in each State in order to ensure DD reviews are done timely and a report is filed with the State Executive Director (SED) within the required timeframe.  | Open          |
| FSIS                                 | FOOD SAFETY AND<br>INSPECTION SERVICE<br>FOLLOWUP ON THE 2007<br>AND 2008 AUDIT<br>INITIATIVES        | 24016-0001-23       | 6/7/2017   | Develop and implement procedures for district officials to follow and document when performing oversight and monitoring of front-line supervisors' activities.  | Open          |
| FSIS                                 | FOOD SAFETY AND<br>INSPECTION SERVICE<br>FOLLOWUP ON THE 2007<br>AND 2008 AUDIT<br>INITIATIVES        | 24016-0001-23       | 6/7/2017   | Develop and implement a process to monitor and track the completion of all of the required elements and sub-elements of employees' In-Plant Performance System (IPPS) reviews. This process should include procedures for FSIS management to verify that all the required elements and sub elements for an IPPS review are completed. | Open          |

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| FNS                                  | FNS' CONTROLS FOR<br>AUTHORIZING<br>SUPPLEMENTAL<br>NUTRITION ASSISTANCE<br>PROGRAM RETAILERS         | 27601-0001-31       | 7/31/2013  | After regulations are revised, notify the 586 store owners that in the future, any trafficking violation will require the store owner to qualify for and pay an in lieu of permanent disqualification penalty or be subject to permanent disqualification at all store locations currently authorized for that owner. | Open          |
| FNS                                  | NEW MEXICO'S<br>COMPLIANCE WITH SNAP<br>CERTIFICATION OF<br>ELIGIBLE HOUSEHOLDS<br>REQUIREMENTS       | 27601-0003-10       | 9/27/2016  | Require New Mexico HSD review the two identified cases and verify income to determine if payments were improper and warrant establishment of a claim.   | Open          |
| FNS                                  | NEW MEXICO'S<br>COMPLIANCE WITH SNAP<br>CERTIFICATION OF<br>ELIGIBLE HOUSEHOLDS<br>REQUIREMENTS       | 27601-0003-10       | 9/27/2016  | Require New Mexico HSD verify enrollment and/or exemption, as applicable, for the four student cases identified, and if it is determined the students were ineligible, require HSD to determine if payments were improper and warrant establishment of a claim.   | Open          |
| FNS                                  | NEW MEXICO'S<br>COMPLIANCE WITH SNAP<br>CERTIFICATION OF<br>ELIGIBLE HOUSEHOLDS<br>REQUIREMENTS       | 27601-0003-10       | 9/27/2016  | The five cases identified above be reconciled with other State/Territory eDRS queries performed during the coverage gap period to identify disqualified individuals who may have attempted to receive benefits in another State/Territory.  | Open          |
| FNS                                  | PENNSYLVANIA'S<br>COMPLIANCE WITH SNAP<br>REQUIREMENTS FOR<br>PARTICIPATING STATE<br>AGENCIES (7 CFR, | 27601-0010-10       | 8/9/2017   | Augment FNS CRD discrimination complaint processing procedures to address processing of long and complex complaints to ensure they are submitted to FNS CRD in accordance with required processing timeframes.  | Open          |

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| FNS                                  | SOUTH CAROLINA'S COMPLIANCE WITH SNAP REQUIREMENTS FOR PARTICIPATING STATE AGENCIES (7 CFR, PART 272) | 27601-0011-10       | 9/14/2017  | Require FNS CRD administration perform a review of the current discrimination complaint process, including workloads and processing times, to identify process improvements. Based on the results, incorporate those improvements into the revised FNS Instruction 113-1 manual that is currently being drafted, to ensure future complaints are processed timely.  | Open          |
| FNS                                  | COMPILATION REPORT OF STATES' COMPLIANCE WITH SNAP REQUIREMENTS FOR PARTICIPATING STATE AGENCIES      | 27601-0013-10       | 12/19/2017   | Issue a clarification memorandum reiterating the importance of FNS and State agency compliance with FNS Instruction 113-1 Civil Rights Compliance and Enforcement ? Nutrition Programs and Activities, with special emphasis on establishing requirements for timeliness and content of notifications to complainants for receipt and final decision of complaints. | Open          |
| FSA                                  | CROP BASES ON LANDS WITH CONSERVATION EASEMENTS   | 50099-0011-SF       | 8/27/2007  | Direct FSA's California State office to remove crop bases from the 33 easement-encumbered lands, and recover \$1,290,147 in improper payments.  | Open          |
| APHIS                                | CONTROLS OVER APHIS' INTRODUCTION OF GENETICALLY ENGINEERED ORGANISMS                                 | 50601-0001-32       | 9/22/2015  | Incorporate compliance reporting and tracking of all incidents in the information system being developed.   | Open          |
| FSA                                  | COORDINATION OF USDA FARM PROGRAM COMPLIANCE - FSA, RMA, AND NRCS                                     | 50601-0003-22       | 1/27/2017  | With guidance from the assigned Department-level entity, FSA, RMA, and NRCS need to revise the plan, with a timeline, to show when and how ACRSI will be fully implemented to include the ability of producers in all States to report acreage data, geospatial data, and production data for all crops.  | Open          |

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| FSA                                  | HURRICANE INDEMNITY PROGRAM - INTEGRITY OF DATA PROVIDED BY RMA                             | 50601-0015-AT       | 3/31/2010  | FSA should recover the \$815,612 in HIP overpayments that have been identified, and recover any other overpayments resulting from RMA's review of the AIPs' changes to cause of loss and date of damage  | Open          |
| FSA                                  | TRADE ADJUSTMENT ASSISTANCE FOR FARMERS PROGRAM PHASE II                                    | 50703-0001-23       | 10/18/2013   | Collect TAAF Program payments, totaling \$84,000, from those producers whose self-certification was not supported by their records.  | Open          |
| NRCS                                 | NRCS REGIONAL CONSERVATION PARTNERSHIP PROGRAM CONTROLS                                     | 10601-0004-31       | 6/28/2018  | Obtain and review additional supporting documentation for the questioned \$632,687 in RCPP payments made without adequate documentation and recover any payments that are determined to be ineligible for technical assistance expenses.   | Open          |
| NRCS                                 | NRCS REGIONAL CONSERVATION PARTNERSHIP PROGRAM CONTROLS                                     | 10601-0004-31       | 6/28/2018  | Request the return of previously issued RCPP technical assistance payments of \$60,357 to partners for ineligible expenses.  | Open          |
| NRCS                                 | NRCS REGIONAL CONSERVATION PARTNERSHIP PROGRAM CONTROLS - 10601-0004-31(2) (Interim Report) | 10601-0004-31(2)    | 11/13/2017   | NRCS should request the RCPP partner to provide supporting documentation that includes the land and producer information for all previously made payments. NRCS should review any additional documentation provided and, if the partner does not provide the unredacted documentation, then NRCS should request a return of the previous payments. | Open          |

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| OCIO                                 | IMPROPER USAGE OF<br>USDA's INFORMATION<br>TECHNOLOGY RESOURCES                          | 50501-0020-12(1)    | 6/26/2018  | [REDACTED]   | Open          |
| OCIO                                 | IMPROPER USAGE OF<br>USDA's INFORMATION<br>TECHNOLOGY RESOURCES                          | 50501-0020-12(1)    | 6/26/2018  | Implement the capability to decrypt and analyze network traffic for potential inappropriate and/or nefarious content.  | Open          |
| APHIS                                | USDA AGENCY<br>ACTIVITIES FOR<br>AGROTERRORISM<br>PREVENTION, DETECTION,<br>AND RESPONSE | 50701-0001-21       | 9/12/2018  | Identify actions the agency performs that can serve as vulnerability assessments for HSPD-9 compliance. Include these actions in the annual report to OHS on agroterrorism preparedness.   | Open          |
| APHIS                                | USDA AGENCY<br>ACTIVITIES FOR<br>AGROTERRORISM<br>PREVENTION, DETECTION,<br>AND RESPONSE | 50701-0001-21       | 9/12/2018  | Revise processes for products considered to be vulnerability assessments to (a) update them every 2 years or document the determination why an update was not needed, and (b) regularly assess and update the status of efforts to mitigate vulnerabilities and to address previous recommendations. | Open          |
| NRCS                                 | CONTROLS OVER<br>CONSERVATION<br>INNOVATION GRANTS                                       | 10099-0001-23       | 9/11/2018  | Ensure the identified \$1,271,659 of insufficiently supported matching funds is verified and reconciled. NRCS should take appropriate action where applicable.   | Open          |



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| FNS                                  | COMPILATION REPORT OF STATES' COMPLIANCE WITH REQUIREMENTS FOR THE ISSUANCE AND USE OF SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM BENEFITS | 27601-0019-10       | 9/28/2018  | Review 7 CFR, Part 274 and associated guidance to identify areas that require update, revision, or improvement and based on FNS' review, determine which sections and/or related guidance merit revision and initiate the process to revise, as deemed appropriate.   | Open          |
| OCIO                                 | SECURITY OVER SELECT USDA AGENCIES' NETWORKS AND SYSTEMS FY 2018  | 50501-0017-12       | 9/28/2018  | Identify all USDA systems and devices that cannot fully utilize automated security tools and either update to a more compatible system or implement compensating controls.  | Open          |
| OCIO                                 | SECURITY OVER SELECT USDA AGENCIES' NETWORKS AND SYSTEMS FY 2018  | 50501-0017-12       | 9/28/2018  | Implement Department-wide network configuration management tools and processes to consistently enforce and maintain mandated security baselines for USDA network devices.   | Open          |
| OSDBU                                | OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS  | 50601-0003-23       | 9/28/2018  | Inform GSA and SBA officials of the issues OIG found during this audit, including details on the specific contracts.  | Open          |
| OSDBU                                | OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS  | 50601-0003-23       | 9/28/2018  | Work with the USDA agencies to determine what actions need to be taken against the four businesses that could not support their disadvantaged status. Consider taking suspension and debarment actions to prevent other USDA agencies and other Federal Departments from contracting with those businesses. | Open          |

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| OSDBU                                | OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS | 50601-0003-23       | 9/28/2018  | Develop and implement a process to review a sample of contracts at least annually to see if there is documentation to support small business and disadvantaged business status. Also, develop a process to periodically notify GSA and SBA officials regarding any businesses that USDA finds with inaccurate status information in SAM, or when information in FPDS and SAM does not match. | Open          |
| FNS                                  | TEXAS CONTROLS OVER SUMMER FOOD SERVICE PROGRAM              | 27004-0004-21       | 3/14/2019  | Establish guidance that details information State agencies should consider during its evaluation and approval of sponsors' budget (such as consideration of prior year reimbursements and prior administrative review findings).   | Open          |
| FNS                                  | TEXAS CONTROLS OVER SUMMER FOOD SERVICE PROGRAM              | 27004-0004-21       | 3/14/2019  | Direct the State agency to determine if the four identified sponsors received approximately \$201 in reimbursements for the 53 meals we identified as non-reimbursable during site observations. The State agency should recover any reimbursements paid to sponsors for those non-reimbursable meals identified by our review.  | Open          |
| FNS                                  | SUMMER FOOD SERVICE PROGRAM IN TEXAS-SPONSOR COSTS           | 27004-0003-21       | 3/14/2019  | Develop and implement formal procedures that require agency officials to expeditiously refer sponsors who are known to or are suspected to have violated SFSP laws or regulations to OIG for investigative evaluation.   | Open          |
| FNS                                  | SUMMER FOOD SERVICE PROGRAM IN TEXAS-SPONSOR COSTS           | 27004-0003-21       | 3/14/2019  | Coordinate with OIG Investigations to establish a process to refer SFSP violations of law and regulations to OIG for investigative evaluation.   | Open          |

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| NIFA                                 | NIFA FORMULA GRANT<br>PROGRAMS CONTROLS<br>OVER FUND<br>ALLOCATIONS TO STATES                             | 13601-0001-22       | 8/7/2019   | Perform an analysis and make a recommendation on whether to submit a legislative proposal to revise the EFNEP's statutory formula that would allow the use of the most recent decennial Census poverty data to calculate its distribution of funds to States. Also, take the actions needed to implement the decision made on the recommendation. | Open          |
| NIFA                                 | NIFA FORMULA GRANT<br>PROGRAMS CONTROLS<br>OVER FUND<br>ALLOCATIONS TO STATES                             | 13601-0001-22       | 8/7/2019   | Conduct a review of internal and external guidance to determine whether they conform to applicable laws; where warranted, revise and issue updated guidance to States and institutions that ensures the States are cognizant of their authority to allocate EFNEP funding between 1862 institutions and 1890 institutions.                        | Open          |
| NIFA                                 | NIFA FORMULA GRANT<br>PROGRAMS CONTROLS<br>OVER FUND<br>ALLOCATIONS TO STATES                             | 13601-0001-22       | 8/7/2019   | For parts of the formula that require State funding allocations, routinely require and maintain documentation from States designating EFNEP funding allocations when two or more eligible institutions are located in the same State.   | Open          |
| OCIO                                 | DATA ENCRYPTION<br>CONTROLS OVER<br>PERSONALLY<br>IDENTIFIABLE<br>INFORMATION ON USDA<br>INFORMATION TECH | 50501-0021-12       | 8/1/2019   | Develop an effective oversight process to verify agencies are encrypting PII data at rest and in transit utilizing approved Federal encryption standards throughout the system's lifecycle.   | Open          |
| OCIO                                 | DATA ENCRYPTION<br>CONTROLS OVER<br>PERSONALLY<br>IDENTIFIABLE<br>INFORMATION ON USDA<br>INFORMATION TECH | 50501-0021-12       | 8/1/2019   | Develop and implement PII scanning policies and procedures and provide tools to agencies for routinely scanning unencrypted PII data on their endpoints and networks.   | Open          |

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| FNS                                  | REVIEW OF FNS' NUTRITION ASSISTANCE PROGRAM PROVIDING DISASTER FUNDING TO PUERTO RICO AS A RESULT OF HURRICANES IRMA AND MARIA | 27702-0001-22       | 10/18/2019   | Require ADSEF to regularly perform checks against SSA national death information to ensure deceased individuals are not receiving benefits. Review cases identified through the audit and establish claims for overpayments, as appropriate.                           | Open          |
| OCFO                                 | USDA FISCAL YEAR 2019 FIRST QUARTER DATA ACT SUBMISSION  | 11601-0001-12       | 11/8/2019  | NRCS, in coordination with OCFO, needs to develop a process to ensure it properly reports its D2 data.   | Open          |
| RMA                                  | CONTROLS OVER CROP INSURANCE SECTION 508(H) PRODUCTS   | 05601-0007-31       | 6/30/2020  | Develop and formalize Section 508(h) product monitoring procedures, which should include applicable key metrics to evaluate all Section 508(h) submissions annually and a process to conduct full program evaluations if any of the metrics indicate potential issues. | Open          |
| RMA                                  | CONTROLS OVER CROP INSURANCE SECTION 508(H) PRODUCTS   | 05601-0007-31       | 6/30/2020  | Involve the Compliance Office in determining who is responsible for deeming a Compliance Office review of Section 508(h) submissions appropriate and needed. Once this determination has been made, RMA should formalize this role and process in its guidance.        | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP   | 27601-0005-41       | 9/18/2020  | Revise guidance to describe how and when State agencies should ensure applicants' sites do not serve the same meal to the same children as other SFSP sites in the same area.  | Open          |

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| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Provide State agencies with training and establish monitoring procedures for FNS to ensure its newly issued guidance (in Recommendations 1-3) is implemented and functioning effectively.   | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Require State agencies to verify that sponsor claims for reimbursement are properly payable by reviewing sponsor cost records needed to support the meal claim accuracy (i.e., milk and food receipts).   | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Require State agencies to: expand the sponsor review when reviewers identify meal claim deficiencies, ensure sponsor corrective actions address the underlying causes of the noncompliance issues, and maintain documentation related to the sponsors' meal claims so State agencies can periodically verify the reviewers' determinations. | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Require that sponsors with self-prep sites maintain documentation to facilitate State agency meal claim verification, including production records and delivery receipts.   | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Provide State agencies with training and establish monitoring procedures for FNS to ensure the new requirements (in Recommendations 5-7) are implemented and functioning effectively.   | Open          |

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| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Revise guidance to provide clarification to sponsors and State agencies on how to identify and calculate unused reimbursement amounts, such as outlining timeframes and accounting methods that should be used and the income and costs that should be included.   | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Revise guidance to provide instructions to State agencies on how to monitor and verify the sponsors' use of unused reimbursements, including directions for cross-program reviews and sufficient follow-up, and to define what constitutes an "excessive gap" for unused reimbursement corrective action requirements. | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Provide State agencies with training and establish monitoring procedures for FNS to ensure its newly issued guidance (in Recommendations 10-12) is implemented and functioning effectively.  | Open          |
| FNS                                  | CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP | 27601-0005-41       | 9/18/2020  | Provide ME reviewers with training to ensure its newly issued procedures (in Recommendation 14) are correctly implemented.   | Open          |
| APHIS                                | NATIONAL VETERINARY STOCKPILE OVERSIGHT                                    | 33701-0001-21       | 9/23/2020  | Develop and implement a process to track the status of exercise participants' corrective actions to address recommendations from NVS-related exercises.  | Open          |

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| FSA                                  | Market Facilitation Program -<br>Interim Report     | 03601-0003-31(1)    | 9/30/2020  | Update all relevant forms, handbooks, and notices to implement the requirements of the Departmental regulation for collecting only producer-provided race, ethnicity, and gender information and to allow producers the option of not providing that information. | Open          |
| FSA                                  | 2017 EMERGENCY<br>ASSISTANCE FOR<br>HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Require both State offices to review the \$293,801 of miscalculated honeybee payments and take appropriate corrective actions, per FSA instructions.  | Open          |
| FSA                                  | 2017 EMERGENCY<br>ASSISTANCE FOR<br>HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Ensure the State office completes its review of the remaining \$2.37 million in honeybee payments in PY 2017 and takes appropriate corrective actions, per FSA instructions.  | Open          |
| FSA                                  | 2017 EMERGENCY<br>ASSISTANCE FOR<br>HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Ensure the State office completes its review of the \$3.30 million payments in PY 2018 and takes appropriate corrective actions, per FSA instructions.  | Open          |
| FSA                                  | 2017 EMERGENCY<br>ASSISTANCE FOR<br>HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Review the two ineligible producers' honeybee applications totaling over \$88,000 in gross payments and take appropriate corrective actions.  | Open          |

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| FSA                                  | 2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Amend the ELAP handbook to clearly define “risk,” and identify the necessary documents to support a determination that the level of risk needed to be eligible for program funds is met.                                   | Open          |
| FSA                                  | 2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Notify FSA State and county offices of handbook requirements for ensuring honeybee producers meet basic eligibility requirements before applying other criteria.   | Open          |
| FSA                                  | 2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Require the State office to review the honeybee producer-reported inventories of the 18 honeybee producers with late-filed colony reports and take appropriate corrective action on questioned costs totaling \$1,102,008. | Open          |
| FSA                                  | 2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Require the State office to review applications and payments in the identified district, and take appropriate corrective action on questioned costs totaling \$3,028,335.  | Open          |
| FSA                                  | 2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS | 03702-0001-23       | 9/28/2020  | Establish and implement requirements for State offices to monitor completion of district director reviews, and evaluate the results of the reviews to determine overall status of ELAP.                                    | Open          |



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| FSA                                  | 2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS                   | 03702-0001-23       | 9/28/2020  | Provide specific guidance for how to report the results of the district director reviews to the SED and the information to be included in those reports.   | Open          |
| FSA                                  | WILDFIRES AND HURRICANES INDEMNITY PROGRAM                      | 03702-0002-31       | 9/28/2020  | Assess, confirm, and recover the previously issued improper WHIP payments of \$4,268,395 to program participants.  | Open          |
| FSA                                  | WILDFIRES AND HURRICANES INDEMNITY PROGRAM                      | 03702-0002-31       | 9/28/2020  | Assess, confirm, and issue \$96,003 in WHIP payments to producers that were determined to be underpaid.  | Open          |
| OCIO                                 | SECURITY OVER SELECT USDA AGENCIES' NETWORKSAND SYSTEMS FY 2019 | 50501-0022-12       | 9/30/2020  | Develop and implement guidance for mission areas to limit access to scripting tools only to users who need them to accomplish their assigned tasks. As part of these procedures, mission areas should review access to scripting tools on a regular basis. | Open          |
| OCIO                                 | SECURITY OVER SELECT USDA AGENCIES' NETWORKSAND SYSTEMS FY 2019 | 50501-0022-12       | 9/30/2020  | Develop and implement guidance to periodically verify that all GPOs are being applied to all applicable machines.  | Open          |

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| OCIO                                 | SECURITY OVER SELECT<br>USDA AGENCIES'<br>NETWORKSAND SYSTEMS<br>FY 2019               | 50501-0022-12       | 9/30/2020  | Require ACIOs to review their mission area policies and implemented procedures to ensure compliance with Departmental policy to properly manage the disabling of privileged accounts after 30 days of inactivity and non-privileged accounts after 60 days of inactivity. | Open          |
| OCIO                                 | SECURITY OVER SELECT<br>USDA AGENCIES'<br>NETWORKSAND SYSTEMS<br>FY 2019               | 50501-0022-12       | 9/30/2020  | Implement policy and procedures to ensure mission areas are employing adequate access management controls in accordance with NIST standards.  | Open          |
| OCIO                                 | SECURITY OVER SELECT<br>USDA AGENCIES'<br>NETWORKSAND SYSTEMS<br>FY 2019               | 50501-0022-12       | 9/30/2020  | Implement policy and procedures to ensure mission areas are conducting audit logging for access and changes to sensitive data, in accordance with NIST guidance.  | Open          |
| OCIO                                 | U.S. DEPARTMENT OF<br>AGRICULTURE'S 2020<br>COMPLIANCE WITH THE<br>GEOSPATIAL DATA ACT | 50501-0023-12       | 9/29/2020  | Develop and implement policy and procedures to ensure USDA geospatial datasets are adhering to requirements outlined in the GDA.  | Open          |
| REE                                  | USDA RESEARCH<br>INTEGRITY AND<br>CAPACITY   | 84801-0001-22       | 12/8/2020  | USDA REE needs to identify and implement a standard mechanism across all REE agencies to enhance both USDA's and the public's ability to identify REE agencies' publications from USDA-funded research by subject areas.  | Open          |

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| NRCS                                 | NATURAL RESOURCES<br>CONSERVATION<br>SERVICE'S FINANCIAL<br>STATEMENTS FOR FISCAL<br>YEARS 2020 AND 2021              | 10403-0003-11       | 11/19/2020   | We recommend that NRCS management implement policies and procedures to perform a quarterly analysis over open obligations marked for review that received no responses from responsible parties to determine if a material amount is being omitted from accrued expenses.  | Open          |
| APHIS                                | FOLLOW-UP TO ANIMAL<br>AND PLANT HEALTH<br>INSPECTION SERVICE'S<br>CONTROLS OVER<br>LICENSING OF ANIMAL<br>EXHIBITORS | 33601-0003-23       | 3/12/2021  | Consult with OGC to determine if APHIS has the authority under the AWA to require exhibitors to report animal escapes and/or attacks to APHIS. If APHIS does have the necessary authority, take action to ensure exhibitors report animal escapes and/or attacks to APHIS. | Open          |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM   | 03702-0002-23       | 6/9/2021   | Develop and implement a standardized monitoring process to document district director concurrence when FSA grants relief to producers who started their practice before submitting an ECP application. The process should also include reporting to State officials.       | Open          |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM   | 03702-0002-23       | 6/9/2021   | Establish and implement monitoring procedures in guidance requiring State officials to ensure district directors complete reviews and evaluate the results of the reviews to ensure ECP policies are being followed.   | Open          |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM   | 03702-0002-23       | 6/9/2021   | Establish and implement procedures in guidance to define how the district director reviews should be documented.   | Open          |

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| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM | 03702-0002-23       | 6/9/2021   | Establish and implement monitoring procedures in guidance requiring State officials to ensure county executive directors complete spot checks and evaluate the results of the reviews.                        | Open                      |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM | 03702-0002-23       | 6/9/2021   | For the three counties, determine which applications are still subject to spot check from the 2017 disasters and follow the procedures to complete the spot checks.   | Open                      |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM | 03702-0002-23       | 6/9/2021   | Develop and implement a standardized format for documenting installation costs to ensure producer documentation is sufficient, prevent ineligible costs, and ensure the correct reimbursement rates are used. | Open                      |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM | 03702-0002-23       | 6/9/2021   | Require the State office to review the questionable applications totaling \$556,678, and take appropriate action on any payments that are determined to be improper.  | Open                      |
| FSA                                  | 2017 HURRICANE RELIEF<br>EMERGENCY<br>CONSERVATION<br>PROGRAM | 03702-0002-23       | 6/9/2021   | Require the State office to review the application where the cost-share reimbursement was calculated incorrectly and take appropriate action as determined necessary for the potential underpayment of \$597. | Change in MD<br>Requested |

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| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Establish and maintain a national database to track projects for the EWP program as per program requirements.   | Open          |
| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Develop and implement a process to ensure that States are confirming and documenting applicant eligibility in accordance with EWP Program requirements.   | Open          |
| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Review the 15 sampled DSRs that were approved for more than \$41.2 million and their subsequent cooperative agreements to confirm eligibility. Collect funds from applicants that are found to be ineligible. | Open          |
| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Review all DSRs and their subsequent cooperative agreements related to Hurricanes Harvey, Irma, and Maria to confirm eligibility. Collect funds from those applicants that are found to be ineligible.        | Open          |
| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Develop and implement controls to ensure States timely and accurately submit 60-day and final reports.  | Open          |

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| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Review the project closeout process and develop oversight controls to ensure project closeouts are completed timely, in accordance with program requirements. As applicable, implement corrective actions to address deficiencies.             | Open          |
| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Review the de-obligation process for unliquidated obligations and develop controls to ensure de-obligations are completed timely, in accordance with agency requirements. As applicable, implement corrective actions to address deficiencies. | Open          |
| NRCS                                 | HURRICANE DISASTER ASSISTANCE - EMERGENCY WATERSHED PROTECTION PROGRAM | 10702-0001-23       | 6/25/2021  | Develop and implement EWP Program performance measures, as per program guidance.   | Open          |
| APHIS                                | ANIMAL CARE PROGRAM OVERSIGHT OF DOG BREEDERS                          | 33601-0002-31       | 6/30/2021  | APHIS should ensure the data reliability and security issues with ACIS do not persist in Salesforce and eFile.   | Open          |
| APHIS                                | ANIMAL CARE PROGRAM OVERSIGHT OF DOG BREEDERS                          | 33601-0002-31       | 6/30/2021  | Develop and implement guidance, policies, and procedures to ensure a consistent response to complaints and to ensure the response is sufficiently documented.  | Open          |

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| APHIS                                | ANIMAL CARE PROGRAM<br>OVERSIGHT OF DOG<br>BREEDERS | 33601-0002-31       | 6/30/2021  | Provide inspectors training on the process of responding to complaints, documenting actions taken, and the reason for those actions.   | Open          |
| APHIS                                | CONTROLS OVER SELECT<br>AGENTS                      | 33701-0002-21       | 7/27/2021  | Develop and implement policy and procedures requiring file managers and supervisors to periodically review eFSAP to provide reasonable assurance that information about select agents and associated strains maintained by registered entities is accurate and complete.   | Open          |
| APHIS                                | CONTROLS OVER SELECT<br>AGENTS                      | 33701-0002-21       | 7/27/2021  | Develop and implement policies that require file managers to collaborate with entities to verify and obtain documentation that individuals with expired SRAs have been timely removed from accessing select agents.  | Open          |
| APHIS                                | CONTROLS OVER SELECT<br>AGENTS                      | 33701-0002-21       | 7/27/2021  | Modify eFSAP to capture and retain SRA expiration dates and to notify agency officials when SRAs have expired.   | Open          |
| APHIS                                | CONTROLS OVER SELECT<br>AGENTS                      | 33701-0002-21       | 7/27/2021  | Develop and implement guidance that details how inspectors should document their justifications for determinations that entities complied with Federal regulations. Specifically, APHIS guidance should: (1) describe the information reviewed that led to a pass determination of compliance; (2) define the meaning of pass statements, fail statements, non-applicable statements, and not assessed determinations. | Open          |

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| APHIS                                | CONTROLS OVER SELECT AGENTS  | 33701-0002-21       | 7/27/2021  | Develop and implement controls to periodically review a sample of inspections completed by inspectors to ensure all conclusions and responses are adequately supported and accurate.  | Open          |
| APHIS                                | CONTROLS OVER SELECT AGENTS  | 33701-0002-21       | 7/27/2021  | Establish oversight controls, such as a tracking report, to monitor the status of registered entities' progress to implement corrective actions. Establish procedures APHIS personnel should take to bring registered entities into compliance when corrective actions have not been timely resolved. | Open          |
| APHIS                                | CONTROLS OVER SELECT AGENTS  | 33701-0002-21       | 7/27/2021  | Train personnel on how to implement the new guidance established in Recommendation 6 through 8.   | Open          |
| APHIS                                | CONTROLS OVER SELECT AGENTS  | 33701-0002-21       | 7/27/2021  | Establish procedures to report all notifications of all theft, loss, and releases that meet APHIS' definition of theft, loss, and release in APHIS' annual report to Congress.  | Open          |
| FNS                                  | COVID-19—<br>SUPPLEMENTAL<br>NUTRITION ASSISTANCE<br>PROGRAM ONLINE<br>PURCHASING IN<br>RESPONSE TO THE<br>CORONAVIRUS DISEASE<br>2019 | 27801-0003-22       | 8/25/2021  | Perform and update the Supplemental Nutrition Assistance Program (SNAP) Online Purchasing Pilot risk assessment to reflect how Food and Nutrition Service (FNS) will mitigate and test potential risks.   | Open          |



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| FNS                                  | COVID-19—<br>SUPPLEMENTAL<br>NUTRITION ASSISTANCE<br>PROGRAM ONLINE<br>PURCHASING IN<br>RESPONSE TO THE<br>CORONAVIRUS DISEASE<br>2019 | 27801-0003-22       | 8/25/2021  | Establish a policy to periodically perform assessments to identify any new risks and re-evaluate existing ones related to the SNAP Online Purchasing Pilot.  | Open                      |
| FNS                                  | COVID-19—OVERSIGHT OF<br>THE EMERGENCY FOOD<br>ASSISTANCE PROGRAM –<br>INTERIM REPORT  | 27801-0001-21(1)    | 8/24/2021  | Document FNS’ response to the risks identified during its assessment. Document and implement mitigation strategies, as applicable.   | Open                      |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM   | 33601-0004-23       | 9/29/2021  | Define the metrics such as benchmarks and performance measures that will measure SITC’s effectiveness at meeting its mission to address prior audit Recommendation 1.  | Final Action<br>Requested |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM   | 33601-0004-23       | 9/29/2021  | Develop and implement oversight procedures for SITC management and supervisors to periodically review benchmarks and performance metrics and implement corrective actions if the metrics are not being achieved to address prior audit Recommendation 2.   | Open                      |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM   | 33601-0004-23       | 9/29/2021  | Require supervisors to periodically review SITC officers’ adherence to SITC requirements in selecting markets to visit to address prior audit Recommendations 4, 5, and 8. The supervisor reviews should include monitoring whether SITC officers perform timely followup market surveys at higher-risk markets and implement appropriate corrective actions, if needed. | Open                      |

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| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM | 33601-0004-23       | 9/29/2021  | Implement procedures for SITC supervisors to require compliance checks to ensure that the previously identified pathways were closed to address prior audit Recommendation 9.  | Open                      |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM | 33601-0004-23       | 9/29/2021  | In coordination with OGC, determine the appropriate authorities required to effectively regulate e-commerce businesses. Based on OGC's determination, implement the applicable policies to ensure SITC will be able to effectively identify buyers and sellers of prohibited products. | Open                      |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM | 33601-0004-23       | 9/29/2021  | Establish a process to strengthen SITC's ability to receive the necessary data to identify buyers of prohibited products.  | Open                      |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM | 33601-0004-23       | 9/29/2021  | Obtain confirmation from OGC on SITC's authority and the parameters for SITC inspections (including of sealed package contents), seizures, and traces for prohibited animal and plant products at secondary ECO sites.   | Final Action<br>Requested |
| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM | 33601-0004-23       | 9/29/2021  | Develop procedures and parameters for SITC officers to follow for performing inspections, seizures, and traces for prohibited products at secondary ECO sites. These procedures should include instruction on how to document inspections of secondary ECO sites in SNICAS.            | Final Action<br>Requested |

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| APHIS                                | FOLLOW-UP ON<br>SMUGGLING<br>INTERDICTION AND<br>TRADE COMPLIANCE<br>PROGRAM | 33601-0004-23       | 9/29/2021  | Notify SITC officers on the authority and the procedures to follow when performing inspections of sealed packages at secondary ECO sites.  | Final Action<br>Requested |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS                              | 60601-0001-21       | 9/22/2021  | Evaluate the timeframe to process program complaints and, based on this analysis, develop and implement timeframes and a success rate to ensure program complaints are processed in a prompt and timely manner.  | Open                      |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS                              | 60601-0001-21       | 9/22/2021  | Based on the analysis performed in Recommendation 1, update Departmental guidance outlining timeframes for processing program complaints. Once updated, publish Departmental guidance on OASCR's public website. | Open                      |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS                              | 60601-0001-21       | 9/22/2021  | Develop and implement a strategy to routinely evaluate and address OASCR's staffing and funding resources to ensure that program complaints are processed in a timely manner.                                    | Open                      |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS                              | 60601-0001-21       | 9/22/2021  | Adhere to the 180-day timeframe established within the Departmental guidance until new timeframes have been developed and implemented.   | Open                      |

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| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Revise and update the memorandum of understanding with HUD with timeframes for processing complaints based on OASCR's analysis (see Recommendation 1) to ensure program complaints are processed in a timely manner.  | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Revise and update the memorandum of understanding with HUD to implement effective controls over Rural Development, such as conducting audits or compliance reviews of Rural Development, on a recurring basis to evaluate Rural Development's complaint process and improve the timeliness of complaints referred to Rural Development. | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Review and update the CRES security plan to ensure controls inherited from a third-party provide meet Federal requirements.   | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Develop, implement, and maintain a contingency plan, a configuration management plan, and an incident management plan.  | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Evaluate procedures for documenting reviews performed at each stage of the complaint process to ensure facts and events are presented accurately and appropriately.   | Open          |

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| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Revise internal procedures to require that case files are returned to Investigations to document the review of the ROI by PCD for sufficient facts and evidence collected by Investigations when a new issue is introduced after the investigation is completed and the ROI has been approved. | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Establish and maintain a system of quality control that is designed to periodically review a sample of case files to ensure evidence to support OASCR's determinations and closures is adequate, accurate, and documented.   | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Require agencies to assess their program effectiveness and compliance with the Department's civil rights regulations and policies and, furthermore, oversee these agency assessments.  | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Develop new controls to review the agency assessments and identify factors that could warrant further review of agencies and their civil rights practices.   | Open          |
| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS | 60601-0001-21       | 9/22/2021  | Develop and implement a process to perform periodic reviews of the strategic plan and regularly update the strategic plan.   | Open          |

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| OASCR                                | USDA OVERSIGHT OF<br>CIVIL RIGHTS<br>COMPLAINTS  | 60601-0001-21       | 9/22/2021  | Establish a mechanism to measure performance against established goals and report on actual program activity performance data.   | Open                      |
| OCIO                                 | U.S. DEPARTMENT OF<br>AGRICULTURE, OFFICE OF<br>THECHIEF INFORMATION<br>OFFICER, FISCAL YEAR<br>2021 | 50503-0005-12       | 10/29/2021   | We recommend the Department implement an effective patch or upgrade process for mobile devices to address security deficiencies.   | Open                      |
| OCIO                                 | U.S. DEPARTMENT OF<br>AGRICULTURE, OFFICE OF<br>THECHIEF INFORMATION<br>OFFICER, FISCAL YEAR<br>2021 | 50503-0005-12       | 10/29/2021   | We recommend the Department capture mobile devices vulnerabilities in the Department's reporting system.   | Open                      |
| OCIO                                 | U.S. DEPARTMENT OF<br>AGRICULTURE, OFFICE OF<br>THECHIEF INFORMATION<br>OFFICER, FISCAL YEAR<br>2021 | 50503-0005-12       | 10/29/2021   | We recommend the Department develop and implement a process to ensure the most current PIAs and SORNs are available to the public. Additionally, the mission areas should review the PIAs, PTAs, and SORNs annually. | Open                      |
| OCIO                                 | U.S. DEPARTMENT OF<br>AGRICULTURE, OFFICE OF<br>THECHIEF INFORMATION<br>OFFICER, FISCAL YEAR<br>2021 | 50503-0005-12       | 10/29/2021   | We recommend the Department develop and administer role-based privacy training to personnel responsible for PII or activities involving PII.   | Change in MD<br>Requested |

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| OCIO                                 | U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF INFORMATION OFFICER, FISCAL YEAR 2021            | 50503-0005-12       | 10/29/2021   | We recommend the Department develop, administer, and maintain records of completing role-based security training for individuals with significant security responsibilities.   | Change in MD Requested |
| OCIO                                 | U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF INFORMATION OFFICER, FISCAL YEAR 2021            | 50503-0005-12       | 10/29/2021   | We recommend the Department, and its mission areas administer and document contingency training for individuals with contingency roles and responsibilities.   | Change in MD Requested |
| OCFO                                 | USDA'S DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT COMPLIANCE EFFORTS FOR FISCAL YEARS 2020 AND 2021 | 11601-0002-12       | 11/3/2021  | OCFO needs to develop a process for conducting oversight to ensure that PIIDs are being properly entered in all USDA procurement systems to facilitate proper reporting of DATA Act Files C and D1.                          | Open                   |
| OCFO                                 | USDA'S DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT COMPLIANCE EFFORTS FOR FISCAL YEARS 2020 AND 2021 | 11601-0002-12       | 11/3/2021  | OCFO needs to develop and implement the necessary process or system modification to address the duplication of data in File B that prevents the summary level data in File B from matching the data in File A.               | Open                   |
| OCFO                                 | USDA'S DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT COMPLIANCE EFFORTS FOR FISCAL YEARS 2020 AND 2021 | 11601-0002-12       | 11/3/2021  | USDA needs to develop and implement a process and work with all applicable component agencies to ensure all applicable DATA Act data elements are present in USDA agencies' procurement, financial, grant, and loan systems. | Open                   |

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| OCFO                                 | USDA'S DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT COMPLIANCE EFFORTS FOR FISCAL YEARS 2020 AND 2021 | 11601-0002-12       | 11/3/2021  | USDA, and its component agencies, need to develop system documentation that identifies the source system and data fields used in DATA Act reporting from which data originates for all procurement, financial, grant, and loan systems.   | Open          |
| OCFO                                 | USDA'S DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT COMPLIANCE EFFORTS FOR FISCAL YEARS 2020 AND 2021 | 11601-0002-12       | 11/3/2021  | USDA, and its component agencies, need to develop documentation for systems used for DATA Act Reporting across USDA, to ensure that all applicable DATA Act data elements are defined in accordance with DAIMS.   | Open          |
| OCFO                                 | USDA'S DIGITAL ACCOUNTABILITY AND TRANSPARENCY ACT COMPLIANCE EFFORTS FOR FISCAL YEARS 2020 AND 2021 | 11601-0002-12       | 11/3/2021  | USDA, and its component agencies, should evaluate whether any of the individual USDA systems used for DATA Act reporting could be consolidated or interfaced to improve the accuracy, completeness, and timeliness of DATA Act reporting.   | Open          |
| RD                                   | RURAL DEVELOPMENT'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020                              | 85401-0012-11       | 11/9/2021  | Design and implement effective controls to ensure the accurate recording of MFH accruals when manual intervention to AMAS is required.  | Open          |
| RD                                   | RURAL DEVELOPMENT'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020                              | 85401-0012-11       | 11/9/2021  | Implement effective controls to ensure obligations are properly approved. In addition, implement effective continuous review and monitoring controls for assessing the accuracy and validity of unliquidated obligations, to include timely reviewing and deobligating unsupported obligations. | Open          |



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| CCC                                  | COMMODITY CREDIT CORPORATION'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020           | 06403-0004-11       | 11/15/2021   | CCC continue to monitor and improve internal controls over its financial system applications to ensure adequate security and protection of its financial information.  | Open          |
| NRCS                                 | NATURAL RESOURCES CONSERVATION SERVICE'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with Farm Production and Conservation Business Center (FPAC-BC): Monitor open obligations to ensure that invalid or expired obligations are deobligated timely.   | Open          |
| NRCS                                 | NATURAL RESOURCES CONSERVATION SERVICE'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with FPAC-BC: Identify and implement solutions to address current system limitations preventing the proper recording of budgetary transactions.   | Open          |
| NRCS                                 | NATURAL RESOURCES CONSERVATION SERVICE'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with FPAC - BC: Review the business rules used for the automated process used to make adjustments to the recorded obligation activity to verify correcting entries are recorded to correct general ledger accounts and to determine the root cause for incorrect entries identified during the FY 2021 audit. | Open          |
| NRCS                                 | NATURAL RESOURCES CONSERVATION SERVICE'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with Farm Production and Conservation Business Center (FPAC-BC): Enhance internal communication to ensure that information is provided to control owners timely and prevent delays in the recording of obligations and unfilled customer orders.  | Open          |

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| NRCS                                 | NATURAL RESOURCES<br>CONSERVATION<br>SERVICE'S FINANCIAL<br>STATEMENTS FOR FISCAL<br>YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with FPAC-BC: Provide adequate training to personnel relating to the accrual policy.  | Open          |
| NRCS                                 | NATURAL RESOURCES<br>CONSERVATION<br>SERVICE'S FINANCIAL<br>STATEMENTS FOR FISCAL<br>YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with FPAC-BC: Provide additional guidance and/or training to employees over the recording of capitalizable expenditures.  | Open          |
| NRCS                                 | NATURAL RESOURCES<br>CONSERVATION<br>SERVICE'S FINANCIAL<br>STATEMENTS FOR FISCAL<br>YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with Farm Production and Conservation Business Center (FPAC-BC): Design and implement procedures that enable management to completely and accurately accrue for expenditures that are incurred but not recorded as of period end. If the process involves an estimate, then additional procedures (i.e., retrospective review) over the estimate should be performed. | Open          |
| NRCS                                 | NATURAL RESOURCES<br>CONSERVATION<br>SERVICE'S FINANCIAL<br>STATEMENTS FOR FISCAL<br>YEARS 2021 AND 2020 | 10403-0004-11       | 11/15/2021   | We recommend that NRCS management, along with Farm Production and Conservation Business Center (FPAC-BC): Design control procedures and dedicate sufficient resources to monitor grantees in accordance with the Single Audit Act and the Uniform Guidance.  | Open          |
| OCIO                                 | SECURITY OVER USDA<br>WEB APPLICATIONS   | 50801-0002-12       | 10/27/2021   | USDA should clearly define roles and responsibilities throughout the Department and its mission areas for the registration, decommissioning, tracking, and inventorying of public-facing web applications and websites at all domain and subdomain levels.   | Open          |

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| OCIO                                 | SECURITY OVER USDA<br>WEB APPLICATIONS   | 50801-0002-12       | 10/27/2021   | USDA needs to implement a process to prepare and maintain a complete inventory list of all public-facing web applications and websites, update this list as changes occur, and perform reconciliations of the inventory on a regular basis to ensure it is complete and accurate.                            | Open                      |
| OCIO                                 | SECURITY OVER USDA<br>WEB APPLICATIONS   | 50801-0002-12       | 10/27/2021   | USDA needs to publish and implement a process to ensure USDA mission areas identify and mitigate vulnerabilities on their production public-facing web applications and websites, which include scanning capabilities that incorporate methods and tools that identify application specific vulnerabilities. | Final Action<br>Requested |
| RD                                   | OUTREACH AND<br>ASSISTANCE FOR<br>SOCIALY<br>DISADVANTAGED<br>FARMERS AND RANCHERS<br>AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Develop and implement pre-screening controls to ensure all SAM checks are conducted and documented.  | Open                      |
| RD                                   | OUTREACH AND<br>ASSISTANCE FOR<br>SOCIALY<br>DISADVANTAGED<br>FARMERS AND RANCHERS<br>AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Provide training on the new controls established in Recommendations 1–3.   | Open                      |
| RD                                   | OUTREACH AND<br>ASSISTANCE FOR<br>SOCIALY<br>DISADVANTAGED<br>FARMERS AND RANCHERS<br>AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Develop and implement oversight controls, such as supervisory reviews of score sheets, to evaluate the performance of the independent review panel to ensure guidance OPPE established to score and rank applications is followed.   | Open                      |

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| RD                                   | OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Develop and provide training to OPPE 2501 Program personnel to ensure Recommendation 5 is understood and followed.  | Open          |
| RD                                   | OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Establish controls to ensure grantee advanced monitoring activities are performed or if resources are not available, that alternative means to perform advanced monitoring activities are used.   | Open          |
| RD                                   | OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Establish internal controls to verify that grantees submit OMB-approved performance progress reports, financial reports, and advance or reimbursement requests that are not expired and that contain the newer required certification language. | Open          |
| RD                                   | OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Establish and implement 2501 Program performance goals and performance indicators.  | Open          |
| RD                                   | OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERN FARMERS | 91601-0001-21       | 11/10/2021   | Inform grantees of the established performance goals and performance indicators from Recommendation 14 and require grantees to address these in their grantee performance progress reports.   | Open          |

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| RD                                   | OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS | 91601-0001-21       | 11/10/2021   | Report on the overall performance and progress of the 2501 Program, using grantee information from Recommendation 15, to measure and assess the level of performance the 2501 Program accomplished.    | Open          |
| OCFO                                 | USDA'S CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020                     | 50401-0020-11       | 11/15/2021   | Ensure appropriate agency officials obtain training pertaining to Departmental Regulation 2230-001 to include review and monitoring of valid obligations and acceptable support for valid obligations. | Open          |
| FSA                                  | MARKET FACILITATION PROGRAM   | 03601-0003-31       | 3/9/2022   | Conduct a review of MFP policies and guidance to identify controls over producer self-certifications that could be strengthened and used in future programs to improve payment accuracy.               | Open          |
| FSA                                  | MARKET FACILITATION PROGRAM   | 03601-0003-31       | 3/9/2022   | Conduct a review to evaluate the effects of using regularly captured data and automated processes on program vulnerabilities, and document the results for use in designing future programs.           | Open          |
| FSA                                  | MARKET FACILITATION PROGRAM   | 03601-0003-31       | 3/9/2022   | Review the 21 producers with overpayments OIG identified as totaling \$7,992, and establish bills for collection or other corrective actions, as appropriate.  | Open          |

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| FSA                                  | MARKET FACILITATION PROGRAM  | 03601-0003-31       | 3/9/2022   | Propose a plan with reasonable timeframes to periodically monitor whether any new or temporary FSA programs reliant on production evidence use or depart from using 1-NAP production evidence standards. The plan should ensure that departures from 1-NAP are documented and changes in policy are adequately communicated.   | Open          |
| AMS                                  | COVID-19-FARMERS TO FAMILIES FOOD BOX PROGRAMADMINISTRATI<br>ON-INTERIM REPORT | 01801-0001-22(1)    | 6/24/2022  | DEVELOP POLICIES AND PROCEDURES FOR PERFORMING EXPEDITED AWARD PROCESSES DURING FEDERAL EMERGENCIES. THESE POLICIES AND PROCEDURES SHOULD INCLUDE ENSURING A CONSISTENT REVIEW OF CONTRACTING ACTIONS, AND TIMEFRAMES FOR STORING DOCUMENTATION IN ITS SYSTEM OF RECORD.   | Open          |
| AMS                                  | COVID-19-FARMERS TO FAMILIES FOOD BOX PROGRAMADMINISTRATI<br>ON-INTERIM REPORT | 01801-0001-22(1)    | 6/24/2022  | AMS SHOULD UPLOAD ALL RELEVANT FOOD BOX PROGRAM SUPPORTING DOCUMENTATION FOR ROUND 1 IN THE AGENCY'S SYSTEM OF RECORD.   | Open          |
| FSA                                  | USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2021      | 50024-0002-24       | 6/28/2022  | FSA should provide information describing the actions that the agency will take to come into compliance in the OMB annual data call. This information should be published on paymentaccuracy.gov and serve as the plan that agencies are required to submit to the appropriate authorizing and appropriations committees of Congress. This information should include: i. Measurable milestones to be accomplished in order to achieve compliance for each program; ii. A senior agency official designated as accountable for the progress of the executive agency in coming into compliance for each program; iii. An accountability mechanism, such as a performance agreement, with appropriate incentives and consequences tied to the success of the senior agency official in leading the efforts of the agency to come into compliance for each program. | Open          |

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| FSIS                                 | COVID-19--FOOD SAFETY<br>AND INSPECTION<br>SERVICEPANDEMIC<br>RESPONSE AT<br>ESTABLISHMENTS | 24801-0001-23       | 7/26/2022  | Complete the updates to the process for tracking and monitoring the FSIS form 4791-27, "Report of Alleged Safety or Health Hazard," and associated FSIS Directive 4791.12. Specifically, update the directive to include the practice of submitting all FSIS form 4791-27s to the Safety and Physical Security Branch, where they can be centrally recorded.  | Open          |
| FAS                                  | OVERSIGHT OF THE<br>AGRICULTURAL TRADE<br>PROMOTION PROGRAM                                 | 07601-0001-24       | 8/29/2022  | Approve and implement a written policy that is designed to ensure FAS complies with Federal grant requirements, as well as published program regulations, when awarding grants. This policy should include, at a minimum, a merit reviewer conflict of interest policy and a policy to document decisions throughout the grant selection process, especially if deviations from the process occur. This policy should also include the assigned roles and responsibilities and the processes and procedures that FAS personnel will use to follow relevant grant and program regulations. | Open          |
| FAS                                  | OVERSIGHT OF THE<br>AGRICULTURAL TRADE<br>PROMOTION PROGRAM                                 | 07601-0001-24       | 8/29/2022  | Develop and implement a plan to train personnel on how to perform their assigned roles and responsibilities as prescribed in the new grant policy. This plan should also include information and guidance on how and when to elevate issues for resolution at the appropriate level of responsibility.  | Open          |
| FAS                                  | OVERSIGHT OF THE<br>AGRICULTURAL TRADE<br>PROMOTION PROGRAM                                 | 07601-0001-24       | 8/29/2022  | Develop and implement a plan to ensure FAS personnel are held accountable for the roles and responsibilities assigned to them in this new policy related to ensuring compliance with all applicable Federal regulations when awarding grants.   | Open          |

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| FNS                                  | COVID-19--OVERSIGHT OF<br>THE EMERGENCY FOOD<br>ASSISTANCE PROGRAM | 27801-0001-21       | 8/18/2022  | Establish and implement written procedures for State agencies to submit and receive approval for any requested changes in program operations or administration.  | Open                      |
| FNS                                  | COVID-19--OVERSIGHT OF<br>THE EMERGENCY FOOD<br>ASSISTANCE PROGRAM | 27801-0001-21       | 8/18/2022  | Work with the regional offices to confirm that the State plans with verbal requests or verbal approvals reflect current operations, and FNS approves these plans in writing, as required.  | Final Action<br>Requested |
| FNS                                  | COVID-19--OVERSIGHT OF<br>THE EMERGENCY FOOD<br>ASSISTANCE PROGRAM | 27801-0001-21       | 8/18/2022  | Perform a comprehensive review of the TEFAP program-specific ME module to ensure it provides clear instructions for retaining documentation in accordance with the National ME guidance documentation requirements and, based on this review, revise the ME module as appropriate. | Open                      |
| FNS                                  | COVID-19--OVERSIGHT OF<br>THE EMERGENCY FOOD<br>ASSISTANCE PROGRAM | 27801-0001-21       | 8/18/2022  | Provide the ME reviewers and regional office supervisors with training to ensure the ME reviews are performed consistently and in accordance with the FNS National ME Review Guidance.   | Open                      |
| OCIO                                 | SECURE CONFIGURATION<br>OF USDA'S<br>VIRTUALIZATION<br>PLATFORMS   | 50801-0003-12       | 8/18/2022  | The Department and its mission areas need to develop a plan to ensure that hosts are included in regular compliance scans.   | Open                      |



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| OCIO                                 | SECURE CONFIGURATION<br>OF USDA'S<br>VIRTUALIZATION<br>PLATFORMS                | 50801-0003-12       | 8/18/2022  | The Department and its mission areas need to develop a plan to ensure all hosts are included in regular vulnerability scans, as required.   | Open          |
| ERS                                  | ECONOMIC RESEARCH<br>SERVICE'S DATA PRODUCT<br>REVIEW COUNCIL REVIEW<br>PROCESS | 14801-0001-24       | 9/28/2022  | Develop and implement a written compensating control to address adherence to standards in the absence of the resources needed to perform DPRC reviews.  | Open          |
| ERS                                  | ECONOMIC RESEARCH<br>SERVICE'S DATA PRODUCT<br>REVIEW COUNCIL REVIEW<br>PROCESS | 14801-0001-24       | 9/28/2022  | Establish a process to ensure ERS updates its website to timely inform interested stakeholders of any changes in how ERS is evaluating its data products against OMB data quality standards and attributes.   | Open          |
| ERS                                  | ECONOMIC RESEARCH<br>SERVICE'S DATA PRODUCT<br>REVIEW COUNCIL REVIEW<br>PROCESS | 14801-0001-24       | 9/28/2022  | Assess the data products disseminated while DPRC reviews were paused, beginning in July 2019, and determine if it needs to complete DPRC reviews or apply other compensating controls on those data products. | Open          |
| FSA                                  | BEGINNING FARMERS   | 50601-0010-31       | 9/26/2022  | The Department should develop and implement outcome-based measures to track and report on program performance related to beginning farmer and rancher programs and activities.                                | Open          |

**GAO Recommendations*****Table GAO-IG Act-2. Open GAO Audit Recommendations***

| <b><u>Agency<br/>Staff/Office</u></b> | <b><u>Audit Title</u></b>  | <b><u>Audit Number</u></b> | <b><u>Audit<br/>Issuance<br/>Date (Date of<br/>Publication)</u></b> | <b><u>Recommendation</u></b>   | <b><u>Status</u></b> |
|---------------------------------------|--|----------------------------|---|--|----------------------|
| FNS                                   | Summer Meals: Actions Needed to Improve Participation Estimates and Address Program Challenges   | GAO-18-369                 | 5/31/2018   | The Administrator of the Food and Nutrition Service (FNS) should improve its estimate of children's participation in the SFSP by focusing on addressing, at a minimum, data reliability issues caused by variations in the number of operating days of meal sites and in the months in which states see the greatest number of meals served.   | Open                 |
| FSIS                                  | Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues   | GAO-17-443                 | 9/15/2017   | The Administrator of FSIS should require as part of an equivalence determination that countries exporting catfish to the United States include in their residue monitoring plans the drugs of concern to FSIS and the corresponding maximum residue levels.  | Open                 |
| RMA                                   | Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May Not Cover Expected Losses                        | GAO-15-215                 | 2/9/2015  | To better inform Congress in the future about crop insurance program costs, reduce present costs, and ensure greater actuarial soundness, the Administrator of the U.S. Department of Agriculture's Risk Management Agency should monitor and report on crop insurance costs in areas that have higher crop production risks.                  | Open                 |
| RD                                    | Drinking Water and Wastewater Infrastructure: Opportunities Exist to Enhance Federal Agency Needs Assessment and Coordination on Tribal Projects | GAO-18-309                 | 5/15/2018   | The Assistant to the Secretary of Agriculture for Rural Development should implement a scoring factor that awards points for proposed Native American program grant projects that address health risks from a lack of access to safe drinking water and wastewater disposal, as it does with the Colonias grant program.<br>(Recommendation 4) | Open                 |

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| OSDBU                          | Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates | GAO-17-675          | 8/25/2017  | To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of Agriculture should comply with sections 15(k)(2), (k)(15), and (k)(17) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate. (Recommendation 2)  | Open          |
| NRE                            | Hardrock Mining: BLM and Forest Service Have Taken Some Actions to Expedite the Mine Plan Review Process but Could Do More                   | GAO-16-165          | 1/21/2016  | To ensure effective oversight, strengthen internal controls, and address challenges associated with the hardrock mine plan review process, the Secretary of Agriculture should direct the Chief of the Forest Service to issue a rule that establishes a fee structure for hardrock mine plan processing activities and request the authority from the Congress to retain any fees it collects.   | Open          |
| APHIS                          | Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops            | GAO-16-241          | 3/15/2016  | To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of the National Agricultural Statistics Service (NASS) to work with all relevant USDA stakeholders, including APHIS and the Organic Working Group, to determine what additional information should be sought in future organic surveys, such as the costs of reshipping and re-storing shipments rejected because of unintended GE presence, as well as the costs associated with finding new buyers for such shipments. | Open          |

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| APHIS                          | Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops | GAO-16-241          | 3/15/2016  | To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of NASS to include producers, growing identity-preserved crops, in addition to organic producers in USDA's survey efforts.  | Open          |
| RMA                            | Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs  | GAO-17-501          | 7/26/2017  | To reduce year-to-year fluctuations in the administrative and operating expense subsidies that companies receive at the crop, state, and county levels, the Secretary of Agriculture should direct the Administrator of the Risk Management Agency to consider adjusting the administrative and operating expense subsidy calculation method in a way that reduces the effects of changes in premiums caused by changes in crop prices or other factors when it renegotiates the standard reinsurance agreement. | Open          |
| OHS                            | Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption               | GAO-18-211          | 2/15/2018  | The Secretary of Agriculture, in cooperation with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the sector coordinating council (SCC), Department of Homeland Security (DHS) and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector. (Recommendation 1)  | Open          |

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| RHS                            | Rural Housing Service:<br>Opportunities Exist to<br>Strengthen Farm Labor<br>Housing Program<br>Management and<br>Oversight | GAO-11-329          | 3/30/2011  | To better ensure that requirements for tenant eligibility are met across the FLH portfolio, the Secretary of Agriculture should direct the Administrator of RHS to require its loan servicers to use the Systematic Alien Verification and Entitlements (SAVE) program administered by the Department of Homeland Security to verify tenant's residency status during supervisory reviews.                     | Open          |
| RHS                            | Rural Housing Service:<br>Opportunities Exist to<br>Strengthen Farm Labor<br>Housing Program<br>Management and<br>Oversight | GAO-11-329          | 3/30/2011  | The Secretary of Agriculture should direct the Administrator of RHS to better utilize available data on demand for the FLH program--such as systematically reviewing local market analyses, further analyzing occupancy data on a statewide, regional, or national level, and retaining and analyzing application information--to help target available funding to areas of greatest need.                     | Open          |
| FSA                            | Farm Programs:<br>Additional Steps Needed<br>to Help Prevent Payments<br>to Participants Whose<br>Incomes Exceed Limits     | GAO-13-741          | 8/29/2013  | To further improve agency controls that help prevent payments to participants whose incomes exceed eligibility limits, the Secretary of Agriculture should direct the Administrator of FSA to implement a process to verify that accountants' and attorneys' statements accurately reflect participants' incomes as reported on income tax returns and supporting documentation or other equivalent documents. | Open          |

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| OSEC                           | U.S. Department of Agriculture: Workforce Decisions Could Benefit from Better Linkage to Missions and Use of Leading Practices                        | GAO-14-288          | 3/31/2014  | To ensure appropriate levels of employees' supervision and guidance for the workforces of USDA's service center agencies, consistent with OPM guidance, the Secretary of Agriculture, through the Chief Human Capital Officer, should revise departmental policy targeting a uniform supervisory ratio so that the service center agencies can identify appropriate supervisory ratios based on a documented analysis of their specific customer needs and workload distribution.                        | Open          |
| OBPA                           | Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals | GAO-15-788          | 9/10/2015  | To improve the public reporting about how agencies are ensuring the quality of performance information used to measure progress towards their priority goals, the Secretaries of Agriculture, Defense, Homeland Security, Interior, and Labor, and the Administrator of NASA should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how they are ensuring the quality of performance information used to measure progress towards their APGs. | Open          |
| OBPA                           | Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals | GAO-15-788          | 9/10/2015  | To improve the public reporting about how agencies are ensuring the quality of performance information used to measure progress towards their priority goals, the Secretaries of Agriculture, Defense, Interior, and Labor, and the Administrator of NASA should more fully address GPRAMA requirements and OMB guidance by describing in their agencies' annual performance plans and reports how they are ensuring the quality of performance information used to measure progress towards their APGs. | Open          |

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| RD                             | Rural Housing Service:<br>Actions Needed to<br>Strengthen Management of<br>the Single Family<br>Mortgage Guarantee<br>Program                          | GAO-16-193          | 3/31/2016  | To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to develop risk thresholds for the guarantee program, potentially in the form of maximum portfolio- or loan-level loss tolerances. | Open          |
| RHS                            | Rural Housing Service:<br>Better Data Controls,<br>Planning, and Additional<br>Options Could Help<br>Preserve Affordable Rental<br>Units               | GAO-18-285          | 5/17/2018  | The RHS Administrator should establish a process to help ensure regular and frequent updates for the preservation tool and its underlying data.   | Open          |
| RHS                            | Rural Housing Service:<br>Better Data Controls,<br>Planning, and Additional<br>Options Could Help<br>Preserve Affordable Rental<br>Units               | GAO-18-285          | 5/17/2018  | The RHS Administrator should monitor the results of rural rental housing preservation efforts and assess the degree to which those efforts yielded intended outcomes. (Recommendation 4)  | Open          |
| FNS                            | School Meals Programs:<br>USDA Has Reported<br>Taking Some Steps to<br>Reduce Improper<br>Payments but Should<br>Comprehensively Assess<br>Fraud Risks | GAO-19-389          | 5/21/2019  | The Administrator of the Food and Nutrition Service should establish a process to plan and conduct regular fraud risk assessments for the school meals programs that align with the leading practices in the Fraud Risk Framework.  | Open          |

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| NRE                            | Tribal Consultation:<br>Additional Federal Actions<br>Needed for Infrastructure<br>Projects  | GAO-19-22           | 3/20/2019  | The Assistant to the Secretary of Agriculture for Rural Development should document in the agency's tribal consultation policy how agency officials are to communicate with tribes about how tribal input from consultation was considered in agency decisions on proposed infrastructure projects. | Open          |
| OCIO                           | Cybersecurity: Agencies<br>Need to Fully Establish<br>Risk Management<br>Programs and Address<br>Challenges  | GAO-19-384          | 7/25/2019  | The Secretary of Agriculture should establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions.   | Open          |
| OASCR                          | Environmental Justice:<br>Federal Efforts Need Better<br>Planning, Coordination,<br>and Methods to Assess<br>Progress                                      | GAO-19-543          | 9/16/2019  | The Secretary of Agriculture should issue a progress report on the department's environmental justice efforts each year.  | Open          |
| OPEM                           | FEDERAL PROPERTY:<br>Improved monitoring,<br>Oversight, and Data<br>Would Help Understand<br>Effects of Providing<br>Property To Non-Federal<br>Recipients | GAO-20-101          | 12/20/2019   | The Secretary of Agriculture should direct the Office of Property and Fleet Management to consistently monitor property provided to non-federal recipients within 1 year of receipt, and to ensure property is being used for its intended purpose 1 year after initial monitoring.                 | Open          |



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| OPEM                           | FEDERAL PROPERTY:<br>Improved monitoring,<br>Oversight, and Data<br>Would Help Understand<br>Effects of Providing<br>Property To Non-Federal<br>Recipients | GAO-20-101          | 12/20/2019   | The Secretary of Agriculture should direct the Office of Property and Fleet Management to establish clear processes to oversee property programs, including excess property provided to non-federal recipients across the agency.   | Open          |
| FNS                            | Nutrition Assistance<br>Programs: Agencies Could<br>Do More to Help Address<br>the Nutritional Needs of<br>Older Adults                                    | GAO-20-18           | 11/21/2019   | The Administrator of FNS should take steps to improve its oversight of CACFP meals provided in adult day care centers. For example, FNS could amend its approach for determining federal onsite reviews of CACFP meal providers to more consistently include adult day care centers.                    | Open          |
| FNS                            | Nutrition Education:<br>USDA Actions Needed to<br>Assess Effectiveness,<br>Coordinate Programs, and<br>Leverage Expertise                                  | GAO-19-572          | 7/25/2019  | The Administrator of the Food and Nutrition Service should establish a process to plan and conduct regular fraud risk assessments for the school meals programs that align with the leading practices in the Fraud Risk Framework.  | Open          |
| OSEC                           | USDA Administrative<br>Services: More Could Be<br>Done to Assess<br>Effectiveness and Impact<br>of Business Centers  | GAO-20-243          | 2/19/2020  | The Secretary of Agriculture should direct Departmental Administration to work with the mission areas to develop department-level outcome-oriented performance goals and related measures for the business centers, and use them to assess the effectiveness and impact of the business center reforms. | Open          |

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| OHS                            | Critical Infrastructure Protection: Additional Actions Needed to Identify Framework Adoption and Resulting Improvements | GAO-20-299          | 2/25/2020  | The Secretary of Agriculture, in coordination with the Secretary of Health and Human Services should take steps to consult with respective sector partner(s), such as the SCC, DHS, and NIST, as appropriate, to collect and report sector-wide improvements from use of the framework across its critical infrastructure sector using existing initiatives.            | Open          |
| FNS                            | Food Insecurity: Better Information Could Help Eligible College Students Access Federal Food Assistance Benefits        | GAO-19-95           | 12/21/2018   | The Administrator of FNS should coordinate with its regional offices to collect and review information about existing SNAP flexibilities and examples of approaches state SNAP agencies are taking to assist eligible college students to access SNAP benefits, and share such information with state SNAP agencies.  | Open          |
| FNS                            | Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking            | GAO-19-167          | 12/14/2018   | The Administrator of FNS should continue efforts to improve the agency's retailer trafficking estimates by evaluating (1) whether the factors used to identify stores for possible investigation could help address the bias in its sample, and (2) the accuracy of its assumption of the percentage of SNAP benefits that are trafficked by different types of stores. | Open          |
| FNS                            | Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking            | GAO-19-167          | 12/14/2018   | The Administrator of FNS should assess the benefits and costs of reauthorizing a sample of high-risk stores more frequently than other stores, use the assessment to determine the appropriate scope and time frames for reauthorizing high-risk stores moving forward, and document this decision in policy and on its website.  | Open          |

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| FNS                            | Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking                                  | GAO-19-167          | 12/14/2018   | The Administrator of FNS should move forward with plans to increase penalties for retailer trafficking.  | Open          |
| FNS                            | Supplemental Nutrition Assistance Program: More Complete and Accurate Information Needed on Employment and Training Programs                  | GAO-19-56           | 11/20/2018   | The Administrator of FNS should take additional steps to address data reliability issues in the state-reported data on SNAP E&T participant characteristics and outcomes, including steps to address imprecise instructions on data collection forms and staff confusion at the state level.                                       | Open          |
| FNS                            | Supplemental Nutrition Assistance Program: More Complete and Accurate Information Needed on Employment and Training Programs                  | GAO-19-56           | 11/20/2018   | The Administrator of FNS should determine and communicate to states how the agency will use newly reported outcome and participant characteristics data to assess the effectiveness of state SNAP E&T programs.  | Open          |
| FNS                            | Supplemental Nutrition Assistance Program: Disseminating Information on Successful Use of Data Analytics Could Help States Manage Fraud Risks | GAO-19-115          | 10/2/2018  | Building on ongoing efforts, the Administrator of FNS should develop and implement additional methods to widely distribute information to state agencies on an ongoing basis about successful efforts to adopt data analytics and strategies to leverage existing data, technology, and staff resources to enhance data analytics. | Open          |
| FSIS                           | Food Safety: USDA Should Take Further Action to Reduce Pathogens in Meat and Poultry Products   | GAO-18-272          | 3/19/2018  | The Administrator of FSIS should include available information on the effectiveness of on-farm practices to reduce the level of pathogens as it finalizes its guidelines for controlling Salmonella in hogs.   | Open          |

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| FSIS                           | Workplace Safety and Health: Better Outreach, Collaboration, and Information Needed to Help Protect Workers at Meat and Poultry Plants | GAO-18-12           | 11/9/2017  | The FSIS Administrator should develop a process to regularly share the worker safety information it collects during its review of new chemicals with FSIS inspectors, plant management, OSHA, and the Centers for Disease Control and Prevention's National Institute for Occupational Safety and Health (NIOSH).  | Open          |
| FSIS                           | Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues   | GAO-17-443          | 9/15/2017  | The Administrator of FSIS should coordinate and communicate with FDA in developing drug residue testing methods and corresponding maximum residue levels for imported catfish that may also be applicable to other imported seafood.   | Open          |
| OASCR                          | Sexual Harassment In STEM Research: Agencies Have Taken Actions But Need Compliant Procedures, Overall Plans, and Better Collaboration | GAO-20-187          | 3/19/2020  | The Secretary of the Department of Agriculture should direct the Assistant Secretary for Civil Rights to publicize promising practices for Title IX compliance on its websites for their university grantees.  | Open          |
| OASCR                          | Sexual Harassment In STEM Research: Agencies Have Taken Actions But Need Compliant Procedures, Overall Plans, and Better Collaboration | GAO-20-187          | 3/19/2020  | The Secretary of the Department of Agriculture should establish goals and an overall plan to assess all of the agency's sexual harassment prevention efforts for their university grantees, including methods to regularly monitor and evaluate its sexual harassment prevention policies and communication mechanisms (e.g. Title IX or sex discrimination websites). | Open          |
| FSIS                           | FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat  | GAO-20-325          | 4/7/2020   | The Secretary of Agriculture, in coordination with the Commissioner of the Food and Drug Administration, should more fully incorporate the seven leading practices for effective collaboration in the agencies' interagency agreement for the joint oversight of cell-cultured meat.   | Open          |

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| FSIS                           | FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat                  | GAO-20-325          | 4/7/2020   | As the three cell-cultured meat working groups move forward, the Secretary of Agriculture, in coordination with the Commissioner of the Food and Drug Administration, should more fully incorporate the seven leading practices for effective collaboration, such as identifying specific outcomes and a way to monitor and evaluate progress toward outcomes.  | Open          |
| NRE                            | Disaster Response: Agencies Should Assess Contracting Workforce Needs and Purchase Card Fraud Risk             | GAO-21-42           | 11/24/2020   | The Secretary of the U.S. Department of Agriculture should direct the Forest Service to update its fraud risk profile for the purchase card program to align with the leading practices in the Fraud Risk Framework and include an assessment of how, if at all, the risk profile differs for purchase card use in support of disaster response.  | Open          |
| RD                             | Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program | GAO-16-193          | 3/31/2016  | To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to improve performance measures comparing RHS and the Federal Housing Administration loan performance, potentially by making comparisons on a cohort basis and limiting comparisons to loans made in similar geographic areas. | Open          |
| NRCS                           | USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions                    | GAO-21-241          | 5/4/2021   | The Chief of the Natural Resources Conservation Service should clarify guidance on the annual compliance check (in its National Food Security Act Manual) to ensure that a risk-based approach is used in selecting a sample, which could include using crop acreage reports and other sources of information to identify anomalies associated with higher-risk tracts.   | Open          |

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| NRCS                           | USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions                      | GAO-21-241          | 5/4/2021   | The Secretary of Agriculture should ensure that the Chief of the Natural Resources Conservation Service instructs state and field offices to consistently report any potential violations they observe.   | Open          |
| APHIS                          | Inspection of Imported Agriculture   | GAO-21-471          | 6/1/2021   | The Director of CBP, in collaboration with the Director of APHIS, should report on the CBP-APHIS Joint Agency Task Force's progress in meeting its objectives for the 2014-2019 strategic plan, and develop periodic progress reports for future strategic plans. | Open          |
| APHIS                          | Inspection of Imported Agriculture   | GAO-21-471          | 6/1/2021   | The Director of APHIS, in collaboration with the Director of CBP, should report on the CBP-APHIS Joint Agency Task Force's progress in meeting its objectives for the 2014-2019 strategic plan, and develop periodic progress reports for future strategic plans. | Open          |
| OCIO                           | Information Technology: Selected Federal Agencies Need to Take Additional Actions to Reduce Contract Duplication | GAO-20-567          | 9/30/2020  | The Secretary of Agriculture should ensure that the agency fully implements the category management activity to share prices paid, terms, and conditions for purchased IT goods and services.   | Open          |
| OCIO                           | Information Technology: Selected Federal Agencies Need to Take Additional Actions to Reduce Contract Duplication | GAO-20-567          | 9/30/2020  | The Secretary of Agriculture should ensure that the agency finishes implementing its process to analyze IT contract data.   | Open          |

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| OCIO                           | Information Technology:<br>Selected Federal Agencies<br>Need to Take Additional<br>Actions to Reduce<br>Contract Duplication                                | GAO-20-567          | 9/30/2020  | The Secretary of Agriculture should ensure that the agency develops and implements strategies to address duplication identified through the use of spend analyses.   | Open          |
| RMA                            | Crop Insurance: In Areas<br>with Higher Crop<br>Production Risks, Costs<br>Are Greater, and<br>Premiums May Not Cover<br>Expected Losses                    | GAO-15-215          | 2/9/2015   | To better inform Congress in the future about crop insurance program costs, reduce present costs, and ensure greater actuarial soundness, the Administrator of the U.S. Department of Agriculture's Risk Management Agency should, as appropriate, increase its adjustments of premium rates in areas with higher crop production risks by as much as the full 20 percent annually that is allowed by law. | Open          |
| RD                             | Home Foreclosure Sales:<br>FHA, Rural Housing<br>Service, and VA Could<br>Better Align Program<br>Metrics with Their<br>Missions                            | GAO-21-219          | 3/5/2021   | The Administrator of RHS should identify and use metrics that measure how the agency's REO program contributes to RHS's mission of supporting low-income homeowners in rural areas, such as metrics that track this population's purchases of REO properties. (Recommendation 3)   | Open          |
| NRE                            | Native American Cultural<br>Resources: Improved<br>Information Could<br>Enhance Agencies' Efforts<br>to Analyze and Respond to<br>Risks of Theft and Damage | GAO-21-110          | 4/5/2021   | The Secretary of Agriculture should direct the Chief of the Forest Service to take steps to identify and obtain the information needed to target its efforts for analyzing and addressing risks to Native American cultural resources and share any promising practices with the Departmental Consulting Archeologist. (Recommendation 1)  | Open          |

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| NIFA                           | Fraud, Waste, and Abuse in Small Business Innovation Research (SBIR)                                      | GAO-21-413          | 6/30/2021  | The Secretary of Agriculture should ensure the SBIR program collects the required certifications from new SBIR awardees, beginning in future funding opportunity announcements, without material differences from the language in the SBIR/STTR Policy Directive. (Recommendation 1)  | Open          |
| OHS                            | Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness | GAO-21-513          | 8/4/2021   | The Secretary of Agriculture, should, with input from key nonfederal partners, work through the Biodefense Coordination Team to define the set of capabilities needed to prepare for and respond to nationally significant biological incidents.  | Open          |
| OHS                            | Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness | GAO-21-513          | 8/4/2021   | The Secretary of Agriculture should work through the Biodefense Coordination Team to establish a process to periodically assess and communicate exercise priorities among the capabilities they identify to support nationally significant biological incidents.  | Open          |
| OHS                            | Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness | GAO-21-513          | 8/4/2021   | The Secretary of Agriculture should work through the Biodefense Coordination Team to provide guidance for federal and nonfederal partners for how to report on capabilities in after-action reports for exercises and real-world incidents in a consistent manner.  | Open          |
| OHS                            | Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness | GAO-21-513          | 8/4/2021   | The Secretary of Agriculture should work through the Biodefense Coordination Team to routinely monitor the results of interagency biological exercises and real-world incidents to identify patterns of challenges and potential root causes of identified challenges, and report these to the Biodefense Steering Committee along with recommendations for addressing the root causes that also identify responsible agencies. | Open          |



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| FSA                            | FARM PROGRAMS –<br>USDA Has Improved Its<br>Completion of Eligibility<br>Compliance Reviews, but<br>Additional Oversight is<br>Needed | GAO-21-95           | 10/1/2020  | The FSA Administrator should improve the accuracy of compliance review tracking system data by establishing controls, including electronic safeguards such as preventing a compliance review from being entered as both waived and completed.   | Open          |
| FSA                            | FARM PROGRAMS –<br>USDA Has Improved Its<br>Completion of Eligibility<br>Compliance Reviews, but<br>Additional Oversight is<br>Needed | GAO-21-95           | 10/1/2020  | The FSA Administrator should build upon ongoing efforts to improve the monitoring of the compliance review tracking system data by updating the FSA handbook to specify how to periodically run reports on the status and results of compliance reviews, the types of information to examine during these periodic checks on these reviews, and how frequently to perform these checks. | Open          |
| FSA                            | FARM PROGRAMS –<br>USDA Has Improved Its<br>Completion of Eligibility<br>Compliance Reviews, but<br>Additional Oversight is<br>Needed | GAO-21-95           | 10/1/2020  | The FSA Administrator should examine compliance review teams' use of interviews of farming operation members and provide additional guidance or training as necessary.  | Open          |
| FSA                            | FARM PROGRAMS –<br>USDA Has Improved Its<br>Completion of Eligibility<br>Compliance Reviews, but<br>Additional Oversight is<br>Needed | GAO-21-95           | 10/1/2020  | The FSA Administrator should examine the extent to which compliance review teams documented the reasons for not doing an interview and provide additional guidance or training as necessary.  | Open          |

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| FSA                            | FARM PROGRAMS –<br>USDA Has Improved Its<br>Completion of Eligibility<br>Compliance Reviews, but<br>Additional Oversight is<br>Needed | GAO-21-95           | 10/1/2020  | The FSA Administrator should examine compliance<br>review teams’ completion of compliance review records<br>and provide additional guidance or training as necessary.  | Open          |
| RD                             | Opportunities Exist for<br>Further Collaboration<br>among EDA, HUD, and<br>USDA   | GAO-21-579          | 7/30/2021  | The Deputy Under Secretary for Rural Development at<br>USDA should work with EDA and HUD to identify<br>opportunities to include USDA in the agencies’<br>collaborative efforts on community and economic<br>development strategic planning.   | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area                        | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the<br>Under Secretary for Farm Production and Conservation<br>(FPAC) directs the FPAC Assistant Chief Information<br>Officer to provide clearly documented guidance that<br>supports a consistent and repeatable process for how a<br>program office should apply Agile development<br>methodologies in a manner that is consistent with the<br>department's expectations for IT oversight. | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area                        | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the<br>Under Secretary for Farm Production and Conservation<br>(FPAC) directs the Business Center Chief Operating<br>Officer to have the FPAC mission area implement the key<br>IT workforce planning activity of establishing and<br>maintaining a workforce planning process.  | Open          |

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| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing competency and staffing requirements.                              | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing competency and staffing needs regularly.                            | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing gaps in competencies and staffing.                                  | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing strategies and plans to address gaps in competencies and staffing. | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of implementing activities that address gaps in competencies and staffing.       | Open          |

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| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of monitoring the agency's progress in addressing competency and staffing gaps.   | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of reporting to agency leadership on progress in addressing competency and staffing gaps.   | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area develop a strategic plan, in alignment with departmental policies and procedures, to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap. | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area monitor IT program performance against efficiency goals and measures documented in its plan for maximizing efficiencies and reducing IT duplication and overlap.                                 | Open          |

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| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area   | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Director for Customer Experience to establish baselines and measures for customer service performance, and targets and goals associated with the progress.  | Open          |
| FPAC-<br>Business<br>Center    | IT Modernization: USDA<br>Needs to Improve<br>Oversight of Farm<br>Production and<br>Conservation Mission Area   | GAO-21-512          | 9/23/2021  | The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Director for Customer Experience to establish a timeframe for releasing the customer service survey results and plans for addressing the customer feedback to the public.   | Open          |
| NIFA                           | Timeliness of agency<br>review of proposals and<br>issuance of awards for the<br>Small Business Innovation<br>Research (SBIR) and Small<br>Business Technology | GAO-22-104677       | 10/14/2021   | The Secretary of Agriculture should evaluate the effectiveness of steps taken to improve SBIR award timeliness and take any necessary additional steps in order to consistently meet SBA award timeliness guidelines.   | Open          |
| FNS                            | Monitoring and Oversight<br>of Response to<br>Coronavirus 2019<br>Pandemic   | GAO-22-105051       | 10/27/2021   | The Secretary of Agriculture should document the Department of Agriculture's plan to analyze lessons learned from operating child nutrition programs during the COVID-19 pandemic. This plan should include a description of how the department will gather perspectives of key stakeholders, such as Child and Adult Care Food Program institutions and nonschool Summer Food Service Program sponsors. See the Child Nutrition enclosure. | Open          |

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| RHS                            | Rural Housing Service:<br>Additional Actions Would<br>Help Ensure<br>Reasonableness of Rental<br>Assistance Estimates | GAO-17-725          | 9/13/2017  | The Administrator of RHS should develop and implement a plan for ongoing monitoring, including testing and evaluation, of the obligation tool using relevant data.   | Open          |
| RHS                            | Rural Housing Service:<br>Additional Actions Would<br>Help Ensure<br>Reasonableness of Rental<br>Assistance Estimates | GAO-17-725          | 9/13/2017  | The Administrator of RHS should develop controls to check the reasonableness of rental assistance agreement amounts calculated by the obligation tool.   | Open          |
| OGC                            | Freedom of Information<br>Act (FOIA) Processing<br>During COVID-19  | GAO-22-105040       | 1/26/2022  | The Chief FOIA Officer of the Department of Agriculture should better document agency backlog reduction efforts, including its milestones and planned actions for reducing its FOIA backlog, and address challenges and risks to departmental backlog reduction efforts.   | Open          |
| FNS                            | Monitoring and Oversight<br>of Response to<br>Coronavirus 2019<br>Pandemic  | GAO-22-105291       | 1/27/2022  | The Secretary of Agriculture should ensure that the Administrator of the Food and Nutrition Service (1) develops a comprehensive strategy for the agency's nutrition assistance programs to respond to emergencies that includes lessons learned during the COVID-19 pandemic and a mechanism to periodically review and update the strategy, and (2) shares timely information with states and other stakeholders during development of the strategy to help inform their ongoing response to COVID-19. See the Nutrition Assistance enclosure. | Open          |

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| FNS                            | Monitoring and Oversight of Response to Coronavirus 2019 Pandemic   | GAO-22-105291       | 1/27/2022  | The Secretary of Agriculture should ensure that the Administrator of the Food and Nutrition Service further assists state and local agencies in their efforts to obtain reliable and comprehensive eligibility data for the Pandemic Electronic Benefits Transfer program in order to determine eligibility and benefits amounts accurately. See the Nutrition Assistance enclosure.   | Open          |
| NRCS                           | Emergency Watershed Protection - Assistance Program Helps Meet Post-Disaster Needs and Could be Improved with Additional Guidance | GAO-22-104326       | 10/18/2021   | The Chief of NRCS should assess the time limits for EWP projects and determine whether program regulations need to be revised. In doing so, NRCS may wish to consider collecting data on how long it takes for projects to be completed and the frequency and durations of waivers on time limits, and challenges that stakeholders identified.  | Open          |
| NRCS and NRE                   | Emergency Watershed Protection - Assistance Program Helps Meet Post-Disaster Needs and Could be Improved with Additional Guidance | GAO-22-104326       | 10/18/2021   | The Secretary of Agriculture, in consultation with the Chiefs of NRCS and the Forest Service, should determine whether the department needs to seek another funding approach, including potentially changing how it requests funds from Congress, to minimize delays in getting EWP funds to sponsors. In doing so, the agencies may wish to assess how often delays occur, how long it takes sponsors to receive funds from the time they submit a request for assistance, and how this affects the program | Open          |

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| NRCS and<br>NRE                | Emergency Watershed<br>Protection - Assistance<br>Program Helps Meet Post-<br>Disaster Needs and Could<br>be Improved with<br>Additional Guidance | GAO-22-104326       | 10/18/2021   | The Secretary of Agriculture, in consultation with the Chiefs of NRCS and the Forest Service, should develop an MOU or guidance clarifying roles and responsibilities for how and when EWP projects can be done on National Forest System lands. In doing so, the Secretary may wish to consider if the federal regulations should be updated to better reflect the current administration of the program, with NRCS as the sole administrator. | Open          |
| NRCS                           | Emergency Watershed<br>Protection - Assistance<br>Program Helps Meet Post-<br>Disaster Needs and Could<br>be Improved with<br>Additional Guidance | GAO-22-104326       | 10/18/2021   | The Chief of NRCS should ensure, as the agency continues working on developing a sponsor guide for the EWP program, that the guide clarifies areas of limited guidance identified by stakeholders. In particular, the Chief should incorporate information regarding how and when EWP projects can be done on National Forest System and other federal lands into the guide.  | Open          |
| OCE                            | USDA Market Facilitation<br>Program   | GAO-22-468          | 11/15/2021   | The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure that USDA internal reviews of future economic analyses address the transparency of its documentation of the analyses.  | Open          |
| OCE                            | USDA Market Facilitation<br>Program   | GAO-22-468          | 11/15/2021   | The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure USDA internal reviews assess whether future economic analyses use representative baselines.  | Open          |



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| FSA                            | Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers | GAO-22-104259       | 1/4/2022   | The Administrator of FSA should issue guidance directing the agency to design its data collection and analysis for future compliance reviews of supplemental assistance programs in a way that ensures reliable results by using sound statistical methodologies, defining objectives, identifying the information requirements to meet objectives, and processing data into quality information that achieves objectives.  | Open          |
| FSA                            | Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers | GAO-22-104259       | 1/4/2022   | The Administrator of FSA should issue guidance directing the agency to assess risk characteristics and take a more complete risk-based approach in selecting samples for future compliance reviews of supplemental assistance programs. This approach could include focusing on farming operations that received substantially large payments and new customers for which FSA does not have other information to corroborate eligibility for program participation. | Open          |
| FSA                            | Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers | GAO-22-104259       | 1/4/2022   | The Administrator of FSA should issue guidance directing the agency to document the rationale for the tolerance level (e.g., the allowable percentage difference between farming operations' actual production and their claimed production) used in future compliance reviews of supplemental assistance programs.   | Open          |
| FSA                            | Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers | GAO-22-104259       | 1/4/2022   | The Administrator of FSA should issue guidance directing the agency to communicate the results of its future compliance reviews of supplemental assistance programs, including a summary of findings and the types of errors found, and identify corrective actions to be taken.  | Open          |

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| FNS                            | Veteran Food Insecurity   | GAO-22-104740       | 4/25/2022  | The Secretary of Agriculture should take steps to enhance collaboration within USDA's workgroup with VA including through a written agreement that specifically clarifies agency roles and responsibilities, articulates common outcomes, and establishes a mechanism to monitor progress, and routinely monitor and update this written agreement.   | Open          |
| FNS                            | Veteran Food Insecurity   | GAO-22-104740       | 4/25/2022  | The Administrator of USDA's Food and Nutrition Service should consider recommending that state SNAP agencies that target veterans for SNAP benefits share their SNAP outreach plans with local VHA facilities.  | Open          |
| OBPA                           | Tribal Funding: Actions Needed to Improve Information on Federal Funds That Benefit Native Americans            | GAO-22-104602       | 5/19/2022  | The Secretary of Agriculture should ensure that the Office of Tribal Relations and the Office of Budget and Program Analysis develop a formal process to ensure meaningful and timely input from tribal officials when formulating budget requests and program reauthorization proposals for programs serving tribes and their members.   | Open          |
| NRCS                           | Alaska Native Issues Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental | GAO-22-104241       | 5/18/2022  | The Chief of NRCS should review NRCS's programs identified in this report and, where the agency determines it feasible and appropriate, implement relevant changes to address program characteristics that are not established in statute that pose obstacles to Alaska Native villages' obtaining assistance, including characteristics we identified and others that NRCS may identify. NRCS should also document its review, any related consultation with tribes, and any changes made to its programs. | Open          |

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| FSA                            | Coronavirus Food Assistance Program:<br>USDA Should Conduct More Rigorous Reviews of Payments to Producers | GAO-22-104397       | 9/8/2022   | The Administrator of FSA should conduct additional spot checks of CFAP payments and use a more risk-based approach to selecting producers for review. This approach could include focusing on producers of commodities not generally covered by other FSA programs and producers that received large payments. | Open          |
| FSA                            | Coronavirus Food Assistance Program:<br>USDA Should Conduct More Rigorous Reviews of Payments to Producers | GAO-22-104397       | 9/8/2022   | The Administrator of FSA should issue guidance directing the agency to identify factors, such as large claims for commodities with which FSA is unfamiliar, that county offices should consider when selecting producers for CFAP spot checks.   | Open          |
| FSA                            | Coronavirus Food Assistance Program:<br>USDA Should Conduct More Rigorous Reviews of Payments to Producers | GAO-22-104397       | 9/8/2022   | The Administrator of FSA should direct agency officials conducting CFAP payment spot checks to (1) use support generated by third parties; or (2) if such support is not available, document why support self-generated by the producer was accepted.  | Open          |
| FSA                            | Coronavirus Food Assistance Program:<br>USDA Should Conduct More Rigorous Reviews of Payments to Producers | GAO-22-104397       | 9/8/2022   | The Administrator of FSA should direct state offices to monitor the quality of the county offices' spot checks for CFAP. Such monitoring could include a review of selected spot checks to ensure their accuracy.  | Open          |

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| RD                             | TRIBAL ECONOMIC<br>DEVELOPMENT: Action<br>Is Needed to Better<br>Understand the Extent of<br>Federal Support | GAO-22-105215       | 8/30/2022  | The Director of USDA's Office of Tribal Relations, in coordination with tribes, should establish a plan for periodically analyzing and publicly reporting the amount of economic development assistance provided to tribal entities by USDA and using that analysis to identify opportunities to improve assistance to tribal entities. This could include leveraging methods already used by specific USDA program offices such as Rural Development. | Open          |