2027 USDA EXPLANATORY NOTES – GOOD ACCOUNTING OBLIGATION IN GOVERNMENT (GAO-IG) ACT

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GAO-IG ACT SUMMARY

The Good Accounting Obligation in Government Act

Annual report to congress on outstanding government accountability office (GAO) and United States Department of Agriculture (USDA) Office of Inspector General (OIG) recommendations through the end of 2025.

SUMMARY

The Good Accounting Obligation in Government Act or GAO-IG Act (Public Law 115-414) 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 OIG as part of the annual Congressional Budget Justification materials. This report describes the U.S Department of Agriculture's actions on outstanding public recommendations of the GAO and the USDA OIG as of September 30, 2025.

The first section of this report provides information on the status of implementing GAO recommendations designated by the GAO as Open, including ones open less than one year. The second section provides information on the status of GAO recommendations designated by the GAO as Closed, Unimplemented. The third section of this report provides information on the status of implementing OIG recommendations designated by OIG as Open, including ones open less than one year. The fourth and final section of the report provides information on the status of OIG recommendations designated by the OIG as Closed, Unimplemented. In accordance with the GAO-IG Act, the four sections provide the required reporting elements for recommendations published not less than one year before the date on which the annual budget justification is submitted.

There are GAO and OIG recommendations where the Department believes it has taken enough actions to implement them and considers them closed, but GAO or OIG does not concur with the Department's determination. The GAO–IG Act requires the Department to disclose discrepancies between its report and reports issued by the GAO and OIG. A summary of those discrepancies is presented below.

Table GAO-IG-1. GAO and OIG Audit Summary

Audits	No Discrepancies	Discrepancies	Total
GAO	83	-	83
OIG....................	102	-	102
Total	185	-	185

USDA REPORTING ON OUTSTANDING GAO AND OIG RECOMMENDATIONS

1. GAO Recommendations

Implementation Status of GAO Recommendations Designated by the GAO as Open

The Open reporting details are provided in the Open GAO Audit Recommendations section. As required by the GAO–IG Act, the details include the implementation status of each public recommendation, including a timeline for full implementation.

Implementation Status of GAO Recommendations Designated by the GAO as Closed, Unimplemented

The reporting details are provided in the Closed, Unimplemented GAO Audit Recommendations section. For this requirement, the Department reported on recommendations designated by the GAO as Closed, Unimplemented for reports issued throughout the period ending September 30, 2025. For those reports, the GAO designated no recommendations as Closed, Unimplemented.

2. OIG Recommendations

Implementation Status of OIG Recommendations Designated by the OIG as Open

The reporting details are provided in the Open OIG Audit Recommendations section. As required by the GAO–IG Act, the details include the implementation status of each recommendation, including a timeline for implementation, as applicable for recommendations, where the Department is awaiting OIG concurrence and closure of the recommendations.

Implementation Status of OIG Recommendations Designated by the OIG as Closed, Unimplemented

For this requirement, the Department to report on recommendations designated by OIG as Closed, Unimplemented for reports issued throughout the period ending September 30, 2025. For those reports, the OIG designated 0 recommendations as Closed, Unimplemented. The Department does not leave OIG report unimplemented therefore there is no Closed, Unimplemented table in this exhibit.

GAO RECOMMENDATIONS

OPEN GAO AUDIT RECOMMENDATIONS

Table GAO-IG-2. Open GAO Audit Recommendations

Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
GAO-25-105804	OASCR	EQUAL EMPLOYMENT OPPORTUNITY USDA Could Strengthen Efforts to Address Workplace Discrimination Complaints	1/21/2025	1	The Secretary of Agriculture should ensure OASCR consistently monitors and reports annually to the Secretary on agency ADR programs, as authorized by federal regulation.	Typically a firm target date is not associated with GAO audits being implemented.	OMAL has received and reviewed USDA's aggregate 462 report and is using the 462 to create the Departmental ADR report. The Office of Federal Operations (OFO) produces an Annual Report on the Federal Workforce that includes, among other data, information on federal equal employment opportunity complaints and ADR activities. This data is collected from each agency in the Annual Federal Equal Employment Opportunity Statistical Report of Discrimination Complaints (EEOC Form 462).
GAO-25-105804	OASCR	EQUAL EMPLOYMENT OPPORTUNITY USDA Could Strengthen Efforts to Address Workplace Discrimination Complaints	1/21/2025	2	The Secretary of Agriculture should ensure OASCR updates its policy, as planned, and resumes its reviews of agency civil rights training program plans, as directed by departmental policy.	Typically a firm target date is not associated with GAO audits being implemented.	The Statement of Action is under review by OASCR leadership.
GAO-25-105804	OASCR	EQUAL EMPLOYMENT OPPORTUNITY USDA Could Strengthen Efforts to Address Workplace	1/21/2025	3	The Secretary of Agriculture should ensure OASCR develops and administers a department-wide tool for obtaining anonymous information from employees about their experiences with workplace discrimination. This effort should be in	Typically a firm target date is not associated with GAO audits being implemented.	The Statement of Action is under review by OASCR leadership.

Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
		Discrimination Complaints			coordination with all relevant USDA agencies, offices, and mission areas.		
GAO-22-104602	OBPA	Tribal Funding: Actions Needed to Improve Information on Federal Funds That Benefit Native Americans	5/19/2022	6	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-24-106511	OBPA	JUSTICE40 Additional Efforts Needed to Improve Tribal Applicants' Access to Federal Programs under Environmental Justice Initiative	4/10/2024	3	The Secretary of Agriculture should ensure that program offices of USDA Justice40 covered programs document previously identified statutory and regulatory barriers to access for tribal applicants informing their implementation of the Justice40 Initiative. As a part of this process, the agency should—with input from Tribes—identify any additional changes necessary to address remaining statutory and regulatory barriers, recommending legislative changes where the agency determines appropriate. The agency should make a	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
					summary of the results of this process publicly available.		
GAO-24-106511	OBPA	JUSTICE40 Additional Efforts Needed to Improve Tribal Applicants' Access to Federal Programs under Environmental Justice Initiative	4/10/2024	6	The Secretary of the USDA should ensure that program offices implementing Justice40 covered programs maintain records of related consultations with Tribes and consider—with tribal input—publicly sharing a high-level summary of consultation results, as appropriate, to improve tribal applicants' access to information about tribal input on federal programs and decrease the burden on Tribes and eligible Indigenous communities.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-24-106511	OBPA	JUSTICE40 Additional Efforts Needed to Improve Tribal Applicants' Access to Federal Programs under Environmental Justice Initiative	4/10/2024	9	The Secretary of the USDA should ensure that program offices consult with federally recognized Tribes and conduct outreach to eligible Indigenous communities to ensure meaningful involvement when determining benefits for Justice40 covered programs in accordance with EOP guidance and determine how to incorporate the input into future Justice40 implementation efforts.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
GAO-22-468	OCE	USDA Market Facilitation Program	11/15/2021	1	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-22-468	OCE	USDA Market Facilitation Program	11/15/2021	2	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107233	OCFO	Department of Homeland Security's (DHS) Human Resources Information Technology (HRIT) investment	9/4/2025	10	The Secretary of Agriculture should direct the department's Chief Information Officer and officials from NFC to renegotiate its agreements with DHS for EmpowHR, PPS, and GovTA, to allow access to security documentation for continuous monitoring activities.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107289SU	OCFO	Information Technology: Agencies Need to Plan for Modernizing Critical Decades-	7/21/2025		[REDACTED] GAO has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

Audit Number	**Bureau**	**Audit Title**	**Audit Issuance Date (Date of Publication)**	**Rec. #**	**Description**	**Current Target Date**	**Timeline for Full Implementation**
		Old Legacy Systems			The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.		
GAO-22-105065	OCIO	Privacy: Dedicated Leadership can Improve Programs and Address Challenges	9/22/2022	6	The Secretary of Agriculture should establish a time frame for incorporating privacy into an organization-wide risk management strategy that includes a determination of risk tolerance, and develop and document this strategy.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-105482	OCIO	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	3	The Secretary of Agriculture should ensure that the agency fully implements continuous monitoring for its selected Software as a Service (SaaS) system 1, to include reviewing the continuous monitoring deliverables from the CSP and committing to a time frame to review audit logs.	Typically a firm target date is not associated with GAO audits being implemented.	Will request closeout in AFTR once GAO approves the corrective action plan.
GAO-23-105482	OCIO	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	4	The Secretary of Agriculture should ensure that the agency fully implements continuous monitoring for its selected SaaS system 2, to include reviewing the continuous monitoring deliverables from the CSP.	Typically a firm target date is not associated with GAO audits being implemented.	Will request closeout in AFTR once GAO approves the corrective action plan.
GAO-23-105482	OCIO	Cloud Security: Selected	5/18/2023	7	The Secretary of Agriculture should ensure that the	Typically a firm target date is	Will request closeout in AFTR once GAO approves the corrective action plan.

Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec. #	Description	Current Target Date	Timeline for Full Implementation
		Agencies Need to Fully Implement Key Practices			agency's contracts with CSPs include requirements for the service providers to comply with FedRAMP security authorization requirements.	not associated with GAO audits being implemented.	
GAO-24-105717	OCIO	Federal Agencies' Software Licenses	1/29/2024	1	The Secretary of Agriculture should ensure that the agency tracks software licenses that are currently in use for its widely used licenses by, at a minimum, consistently implementing its procedures for tracking license usage.	Typically a firm target date is not associated with GAO audits being implemented.	Continue to wait for GAO to complete their review of USDA responses and artifacts.
GAO-24-105717	OCIO	Federal Agencies' Software Licenses	1/29/2024	2	The Secretary of Agriculture should ensure that the agency compares the inventories of software licenses that are currently in use with information on purchased licenses to identify opportunities to reduce costs and better inform investment decision making for its widely used licenses on a regular basis. At a minimum, it should consistently implement its procedures for comparing the inventories of licenses in use to purchase records.	Typically a firm target date is not associated with GAO audits being implemented.	Continue to wait for GAO to complete their review of USDA responses and artifacts.
GAO-24-105980	OCIO	Artificial Intelligence: Agencies Have Begun Implementation but Need to	12/12/2023	8	The Secretary of Agriculture should ensure that the department (a) reviews the department's authorities related to applications of AI, and (b) develops and	Typically a firm target date is not associated with GAO audits being implemented.	Discussions are continuing longer than originally expected. Response to OMB is not fully drafted nor cleared. OCIO will continue working to complete response to OMB.

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		Complete Key Requirements			submits to OMB plans to achieve consistency with the Regulation of AI Applications memorandum (M-21-06).		
GAO-24-105980	OCIO	Artificial Intelligence: Agencies Have Begun Implementation but Need to Complete Key Requirements	12/12/2023	9	The Secretary of Agriculture should ensure that the department updates its AI use case inventory to include all the required information, at minimum, and takes steps to ensure that the data in the inventory aligns with provided instructions.	Typically a firm target date is not associated with GAO audits being implemented.	Reviewed GAO Response to inventory submission. OCIO will Prepare revised submission to GSA.
GAO-25-107041	OCIO	IT PORTFOLIO MANAGEMENT OMB and Agencies Are Not Fully Addressing Selected Statutory Requirements	11/14/2024	11	The Secretary of Agriculture should direct the department CIO to work with OMB to ensure that annual reviews of their IT portfolio are conducted in conjunction with the Federal CIO and the Chief Operating Officer or Deputy Secretary (or equivalent), as prescribed by FITARA.	Typically a firm target date is not associated with GAO audits being implemented.	USDA OCIO presented the USDA BY27 IT budget and portfolio review to the USDA Integrated Advisory Board (IAB) on August 20, 2025. USDA OCIO will present the USDA BY27 IT budget and portfolio review to the USDA Executive Board on September 18, 2025.
GAO-25-107392SU	OCIO	Future of Cybersecurity: Federal Actions Needed to Prepare for Quantum Computing Threat	9/15/2025		[REDACTED] GAO has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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					integrity and security of their operations.		
GAO-23-105300	OCS	Sustainable Aviation Fuel	3/23/2023	2	The Secretary of Energy should coordinate with DOT and USDA to develop and incorporate into the Grand Challenge Roadmap performance measures that enable the agencies to evaluate their actions and the effect of policy on SAF production and communicate the extent to which SAF is poised to contribute to larger aviation greenhouse gas emissions reduction goals.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-105300	OCS	Sustainable Aviation Fuel	3/23/2023	3	The Secretary of Agriculture should coordinate with DOT and DOE to develop and incorporate into the Grand Challenge Roadmap performance measures that enable the agencies to evaluate their actions and the effect of policy on SAF production and communicate the extent to which SAF is poised to contribute to larger aviation greenhouse gas emissions reduction goals.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-106316	OHRM	Implications of Telework Use at Federal Agencies	11/22/2024	1	The Administrator of FSA should evaluate FSA's telework program so that the agency can identify problems or issues with the	Typically a firm target date is not associated with GAO audits	USDA's Office of Human Resources Management (OHRM) is the lead. OHRM confirmed there is currently nothing needed from FPAC BC or FSA based on the response submitted to GAO as part

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					program and make appropriate adjustments, and assess the effects of telework on agency performance.	being implemented.	of the statement of action. OHRM anticipates that GAO may inquire about the outcome of the two-phase study initiated by the USDA Office of Budget and Program Analysis (OBPA) in partnership with OHRM. FSA plans to follow up with GAO regarding the statement of action response previously submitted, the two-phase study, and what may be needed from FPAC BC and FSA.
GAO-18-211	OHS	Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption	2/15/2018	1	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.	Typically a firm target date is not associated with GAO audits being implemented.	This audit response and status is similar to GAO-20-299 - the engagements are nearly identical in subject matter. OHS has provided extensive documentation outlining agency actions on the adoption of the NIST framework. Per an update provided from OCFO's Audit Tiger Team in April 2023, OCFO officials had plans to discuss closure of this audit as well as GAO-20-299 with GAO directly. Furthermore, OHS sent additional documentation to GAO in June 2023.
GAO-20-299	OHS	Critical Infrastructure Protection: Additional Actions Needed to Identify Framework Adoption and Resulting Improvements	2/25/2020	2	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	Typically a firm target date is not associated with GAO audits being implemented.	OHS will continue to work with HHS and other sector partners (internal and external) to develop steps to strengthen the framework.

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					its critical infrastructure sector using existing initiatives.		
GAO-20-101	OPEM	FEDERAL PROPERTY: Improved monitoring, Oversight, and Data Would Help Understand Effects of Providing Property To Non-Federal Recipients	12/20/2019	1	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-20-101	OPEM	FEDERAL PROPERTY: Improved monitoring, Oversight, and Data Would Help Understand Effects of Providing Property To Non-Federal Recipients	12/20/2019	4	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-17-675	OSDBU	Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small	8/25/2017	02	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	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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		Business Advocates			seeking any statutory flexibilities or exceptions believed appropriate.		
GAO-14-288	OSEC	U.S. Department of Agriculture: Workforce Decisions Could Benefit from Better Linkage to Missions and Use of Leading Practices	3/31/2014	1	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.	Typically a firm target date is not associated with GAO audits being implemented.	The corrective action implementation is in progress and on track for a timely closure.
GAO-20-243	OSEC	USDA Administrative Services: More Could Be Done to Assess Effectiveness and Impact of Business Centers	2/19/2020	01	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-22-105215	OTR	TRIBAL ECONOMIC DEVELOPMENT: Action Is Needed	8/30/2022	04	The Director of USDA's Office of Tribal Relations, in coordination with tribes, should establish a plan for	Typically a firm target date is not associated with GAO audits	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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		to Better Understand the Extent of Federal Support			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.	being implemented.	
GAO-24-106130	REE	Dietary Guidelines for Americans: Strengthening Interagency Collaboration Could Help Inform Nutrition Research and Future Guidelines	10/18/2023	2	The Secretary of Agriculture should ensure that the Under Secretary for Research, Education, and Economics—as co-chair of the Interagency Committee on Human Nutrition Research—fully incorporates seven leading interagency collaboration practices in order to better inform and prioritize DGA-related nutrition research. Actions to incorporate these practices could include ensuring that agency research plans are complementary and reflect the current desired outcomes and conducting an inventory of federal authorities, activities, and appropriations related to nutrition research that could	Typically a firm target date is not associated with GAO audits being implemented.	REE is still pending additional funding needed to perform the additional activities recommended by the GAO. When REE receives additional funding, they will move forward with hiring additional staff to fully incorporate the seven leading interagency collaboration practices in order to better inform and prioritize DGA-related nutrition research. REE will continue to work towards addressing the GAO recommendation.

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					inform the DGA development process.		
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	1	The Secretary of Agriculture should expand the departmental regulation on reorganizations to more fully reflect leading practices on agency reforms, such as documenting performance measures and enhancing employee engagement.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	2	The Secretary of Agriculture should expand the departmental regulation on reorganizations to apply its guidance to all departmental reorganizations and require documentation of the reasons for any deviation from the departmental regulation, including for decisions by the Secretary to do so.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	3	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for strategic workforce planning, such as documenting a strategic workforce plan and agency succession plans.	Typically a firm target date is not associated with GAO audits being implemented.	ERS addressed GAO's 9/2024 follow-up questions on the status of USDA's implementation of recommendations and responded to the GAO on 11/6/2024. ERS is pending a response from GAO's Audit Lead - Nicolas Sloss.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	4	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for	Typically a firm target date is not associated with GAO audits	On 8/29/2025 NIFA sent corrective action responses to GAO's follow-up questions to the Audit Lead, USDA, ERS. NIFA will request closure from the

Audit Number	**Bureau**	**Audit Title**	**Audit Issuance Date (Date of Publication)**	**Rec. #**	**Description**	**Current Target Date**	**Timeline for Full Implementation**
					strategic workforce planning, such as documenting a strategic workforce plan and agency succession plans.	being implemented.	Management Control Audit Team (MCAT) after GAO's approval.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	5	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for training and development, such as planning for, designing, implementing, and evaluating training and development programs and efforts.	Typically a firm target date is not associated with GAO audits being implemented.	ERS addressed GAO's 9/2024 follow-up questions on the status of USDA's implementation of recommendations and responded to the GAO on 11/6/2024. ERS is pending a response from GAO's Audit Lead - Nicolas Sloss.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	6	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for training and development, such as planning for, designing, implementing, and evaluating training and development programs and efforts.	Typically a firm target date is not associated with GAO audits being implemented.	On 8/29/2025 NIFA sent corrective action responses to GAO's follow-up questions to the Audit Lead, USDA, ERS. NIFA will request closure from the Management Control Audit Team (MCAT) after GAO's approval.
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	7	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for diversity management, such as developing a strategy for sustaining diversity and inclusion and documenting ongoing succession and	Typically a firm target date is not associated with GAO audits being implemented.	ERS addressed GAO's 9/2024 follow-up questions on the status of USDA's implementation of recommendations and responded to the GAO on 11/6/2024. ERS is pending a response from GAO's Audit Lead - Nicolas Sloss.

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					recruiting planning processes.		
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	8	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for diversity management, such as developing a strategy for sustaining diversity and inclusion and documenting ongoing succession and recruiting planning processes.	Typically a firm target date is not associated with GAO audits being implemented.	On 8/29/2025 NIFA sent corrective action responses to GAO's follow-up questions to the Audit Lead, USDA, ERS. NIFA will request closure from the Management Control Audit Team (MCAT) after GAO's approval.
GAO-22-104677	NIFA	Timeliness of agency review of proposals and issuance of awards for the Small Business Innovation Research (SBIR) and Small Business Technology	10/14/2021	03	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.	Typically a firm target date is not associated with GAO audits being implemented.	As of 9/18/2025: GAO still considers this recommendation "Open - Partially Addressed". The most recent status on the GAO website says "... In April 2025, we obtained and analyzed publicly available USDA award data for FY23. Our analysis indicated that USDA did not meet SBA's award timeliness guidelines in FY23. Therefore, in combination with prior fiscal years, USDA has not met SBA's timeliness guidelines in at least 3 of the preceding 5 years based on available data. Going forward, we will follow up to obtain data on USDA's award timeliness in subsequent fiscal years to determine if actions the agency has taken have resulted in it being able to consistently meet SBA's award timeliness guidelines.” It is worth noting that several other federal agencies received the same recommendation from GAO and the

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							status of most of those recommendations is also either "Open" or "Open – Partially Addressed". GAO has indicated that they will not close the SBIR/STTR award timeliness recommendations from GAO 22-104677 until the federal awarding agency has met the SBA's timeliness guidelines in at least 3 of the last 5 fiscal years.
GAO-16-241	APHIS	Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops	3/15/2016	2	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.	Typically a firm target date is not associated with GAO audits being implemented.	APHIS is preparing an administrative closure memo to OCFO requesting OCFO query GAO to initiate administrative closure.
GAO-16-241	APHIS	Genetically Engineered Crops: USDA Needs to Enhance	3/15/2016	3	To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of	Typically a firm target date is not associated with GAO audits	APHIS met on Thursday 9/9/2024 with NASS associates, OCFO, and the GAO. NASS associates discussed the current status and developed a written response. The response was sent to the

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		Oversight and Better Understand Impacts of Unintended Mixing with Other Crops			Agriculture should direct the Administrator of NASS to include producers, growing identity-preserved crops, in addition to organic producers in USDA's survey efforts.	being implemented.	GAO on September 16, 2024. The GAO decided to close rec 1 and is currently considering closing rec 3.
GAO-23-105238	APHIS	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	5/31/2023	1	The Administrator of APHIS should more fully follow leading practices for collaboration while coordinating with USGS to develop and implement a national wildlife disease surveillance system. This should include clearly defining common outcomes, involving relevant participants, and identifying resources and staffing.	Typically a firm target date is not associated with GAO audits being implemented.	APHIS will hold regular status update meetings with the GAO and Program SMEs to identify and assess the progress toward achieving rec closure. The next meeting is scheduled to occur in March 2025. Per GAO to fully implement this recommendation, the agencies need to identify how they will track their progress toward this goal and identify how the steering committee will be funded and staffed.
GAO-23-105238	APHIS	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	5/31/2023	3	The Administrator of APHIS should work with USGS to resolve data-sharing concerns and implement enhancements that would facilitate APHIS's participation in USGS's national wildlife disease database.	Typically a firm target date is not associated with GAO audits being implemented.	APHIS will hold regular status update meetings with the GAO and Program SMEs to identify and assess the progress toward achieving rec closure. The next meeting is scheduled to occur in March 2025. APHIS provided information about a number of initiatives related to its data infrastructure and systems. GAO indicated these are positive steps, to implement this recommendation, APHIS and USGS must resolve data-sharing concerns and implement enhancements that would facilitate APHIS's participation in USGS's national wildlife disease database. The closure status of this rec is dependent on budgetary

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							resources and unless funds become available this rec will remain outstanding.
GAO-25-107613	APHIS	FOOD SAFETY USDA Should Take Additional Actions to Strengthen Oversight of Meat and Poultry	1/22/2025	4	The Administrator of APHIS should update its memorandum of understanding with FSIS, or create a new agreement, to clearly identify specific pathogens of concern and each agency's responsibilities in coordinating and responding to these pathogens' occurrence in outbreak investigation activities.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-105179	AMS	National School Lunch Program: USDA Could Enhance Assistance to States and Schools in Providing Seafood to Students	11/17/2022	1	The Secretary of Agriculture should ensure that the Administrator of FNS develops a standard form that school food authorities can use to document their reasons for using exceptions from the Buy American provision, and disseminates that form through state agencies	Typically a firm target date is not associated with GAO audits being implemented.	FNS submitted responses to a few minor questions GAO had on previously submitted closure materials on July 3, 2025. GAO verbally shared in the July 22, 2025, Departmental monthly open recommendation meeting that they now plan to close this recommendation. It typically takes a few weeks for GAO's website to be updated with the closed status, and once officially posted FNS can formally request closure on the recommendation.
GAO-20-325	FSIS	FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat	4/7/2020	2	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	Typically a firm target date is not associated with GAO audits being implemented.	FSIS will continue working with the FDA to reconcile the updates required by the legal review.

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					agreement for the joint oversight of cell-cultured meat.		
GAO-25-107613	FSIS	FOOD SAFETY USDA Should Take Additional Actions to Strengthen Oversight of Meat and Poultry	1/22/2025	1	The Administrator of FSIS should develop a prioritization plan to fully document which products to address and the additional policies needed to effectively address pathogen reduction for Salmonella in meat and standards for Campylobacter in turkey parts.	Typically a firm target date is not associated with GAO audits being implemented.	FSIS prepared and submitted the statement of actions (SOA) for clearance through the Department. FSIS will continue to track the SOA's progress through clearance.
GAO-25-107613	FSIS	FOOD SAFETY USDA Should Take Additional Actions to Strengthen Oversight of Meat and Poultry	1/22/2025	2	The Administrator of FSIS should review the public health impacts of delaying proposed pathogen standards for Salmonella in meat and standards for Campylobacter in turkey parts, to inform a prioritization plan. This review could include assessing risks to human health and gathering information about potential gaps in oversight.	Typically a firm target date is not associated with GAO audits being implemented.	FSIS prepared and submitted the statement of actions (SOA) for clearance through the Department. FSIS will continue to track the SOA's progress through clearance.
GAO-25-107613	FSIS	FOOD SAFETY USDA Should Take Additional Actions to Strengthen Oversight of Meat and Poultry	1/22/2025	3	The Administrator of FSIS should update its memorandum of understanding with APHIS, or create a new agreement, to clearly identify specific pathogens of concern and each agency's responsibilities in coordinating and responding	Typically a firm target date is not associated with GAO audits being implemented.	FSIS prepared and submitted the statement of actions (SOA) for clearance through the Department. FSIS will continue to track the SOA's progress through clearance.

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					to these pathogens' occurrence in outbreak investigation activities.		
GAO-25-107613	FSIS	FOOD SAFETY USDA Should Take Additional Actions to Strengthen Oversight of Meat and Poultry	1/22/2025	5	The Administrator of FSIS should offer educational materials, such as signage, to its regulated plants on sanitation to support their efforts to comply with FSIS's requirements and guidance to reduce the spread of pathogens in meat and poultry products.	Typically a firm target date is not associated with GAO audits being implemented.	FSIS prepared and submitted the statement of actions (SOA) for clearance through the Department. FSIS will continue to track the SOA's progress through clearance.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	04	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 establishing and maintaining a workforce planning process.	Typically a firm target date is not associated with GAO audits being implemented.	While competencies are on hold due to the grievance, FPAC HR continues to make progress by supporting: • The Individual Development Plan (IDP) process to include due dates and correspondence • Supervisors of 2210 employees with selecting training and designing training plans • Needed training classes (delivery and procurement)
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	05	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.	Typically a firm target date is not associated with GAO audits being implemented.	FPAC officials noted that they were in the process of creating training plans that will help close any competency gaps. FPAC is awaiting GAO feedback and will draft a response as required.

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GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	06	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.	Typically a firm target date is not associated with GAO audits being implemented.	FPAC officials noted that leadership will develop a plan to deploy a competency assessment bi-annually. This effort has an estimated date of completion of the end of fiscal year 2026. We will continue to review FPAC's progress in this area.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	07	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.	Typically a firm target date is not associated with GAO audits being implemented.	FPAC officials stated that they were assessing their staff competency needs and developing training plans with the help of the human resources division. They noted the estimated date of completion for the identifying the training needs to close competency gaps and initiating the development of the planned actions was November 2024. As of February 2025, we have not yet received information on the gap assessment. We will continue to review FPAC's progress in this area.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	08	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	Typically a firm target date is not associated with GAO audits being implemented.	Provided closure documentation to GAO. Awaiting response.

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					address gaps in competencies and staffing.		
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	09	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.	Typically a firm target date is not associated with GAO audits being implemented.	Potential closure package is with GAO for review, feedback and further action. FPAC will await GAO feedback and draft a response as appropriate.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	10	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.	Typically a firm target date is not associated with GAO audits being implemented.	FPAC officials are in the process of developing a metric tracking system to ensure the areas are addressed and gaps are closed. The estimated date of completion was November 2024. As of February 2025, FPAC had not yet provided evidence that the activity is completed. We will continue to review FPAC's progress in this area.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	11	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	Typically a firm target date is not associated with GAO audits being implemented.	FPAC officials are in the process of developing a metric tracking system to ensure the areas are addressed and gaps are closed. The estimated date of completion for this effort is November 2024. As of February 2025, we have not received evidence of the system's completion. We will continue to review FPAC's progress in this area.

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					activity of reporting to agency leadership on progress in addressing competency and staffing gaps.		
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	12	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.	Typically a firm target date is not associated with GAO audits being implemented.	FPAC BC is unable to begin drafting a strategic plan until guidance is provided from the Department. FPAC BC is currently waiting on pending discussions and decisions being made in the post-deferred resignation program environment with reduced staffing. A GSA/DOGE review and consolidation process on all IT contracts is ongoing. Conclusion of these pending items and collaboration with OCIO will drive the future direction of the FPAC IT strategic plan. Based on new direction and priorities, OCIO will be updating the Department's IT strategic plan. The FPAC Mission Area IT strategic plan will be updated to align with the Department's plan.
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	13	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.	Typically a firm target date is not associated with GAO audits being implemented.	FPAC BC's drafting of efficiency goals is dependent on the pending outcomes of Recommendation 12. Metrics and efficiency goals will be formulated dependent on approval of the updated FPAC IT strategic plan to be developed according to Recommendation 12.

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GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	1	The Secretary of Agriculture should ensure that the Chief Operating Officer of FPAC-BC, in coordination with relevant CFIUS member agencies, establish a process to provide detailed and timely AFIDA transaction data relevant to foreign investments in agricultural land to CFIUS member agencies, including DOD and Treasury. Such information could include whether a party has filed a disclosure, who filed it, and when it was filed.)	Typically a firm target date is not associated with GAO audits being implemented.	The data-sharing agreement with the Department of the Treasury was finalized. The draft data-sharing agreement submitted to the Department of Defense is pending review. FPAC BC plans to follow up and finalize the agreement with the Department of Defense.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	2	The Secretary of Agriculture should direct the Administrator of FSA, as FPAC-BC updates the AFIDA handbook, to clarify and provide specific instructions to headquarters and county employees for completing AFIDA responsibilities, including reviewing the accuracy of forms and identifying missing information.	Typically a firm target date is not associated with GAO audits being implemented.	The Economic and Policy Analysis Division (EPAD) updated the FSA-129 form used by county offices at year-end. The form requires offices to conduct a random sample of filings and ensure accuracy in their handling and transmission of filings to headquarters. In addition, EPAD developed standard operating procedures detailing data entry procedures for AFIDA headquarters staff. After approval from OGC regarding an AFIDA technical correction, EPAD can finalize updates to the 1-AFIDA handbook. All AFIDA filing issues identified by the Performance, Accountability, and Risk Division (PAR) were resolved. FPAC BC plans to publish an AFIDA technical amendment and work on finalizing the 1-AFIDA handbook. Some items to be included in

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							the technical amendment need to be published in a proposed rule. Some of this content affects proposed updates to the 1-AFIDA handbook.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	3	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC and the Administrator of FSA to jointly complete an analysis to determine the extent to which the agency can satisfy the requirements of the Consolidated Appropriations Act, 2023 to create an AFIDA online submission system and public database within its expected budget. If the analysis shows that the agency would be unable to meet the requirements of the Consolidated Appropriations Act, 2023, USDA should report the results to Congress and recommend appropriate legislative changes.	Typically a firm target date is not associated with GAO audits being implemented.	GAO requested additional information, and it was provided to GAO. Awaiting GAO response to closure request.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information	1/18/2024	4	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC to improve its verification and monitoring of collected AFIDA data, such as reviewing and validating information throughout the AFIDA data collection process.	Typically a firm target date is not associated with GAO audits being implemented.	As noted under Recommendation 2, all PAR findings were resolved. FPAC BC submitted a request to GAO for closure of Recommendation 4. GAO requested follow-up documentation for their review of the corrective actions implemented. FPAC BC plans to provide the requested follow-up documentation and request closure.

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		Could Better Identify National Security Risks					
	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	5	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC, in coordination with the Administrator of FSA, to continue data mining activities that compare AFIDA data to FSA program data to identify suspected non-filers.	Typically a firm target date is not associated with GAO audits being implemented.	GAO requested additional information, and it was provided to GAO. Awaiting GAO response to closure request.
GAO-24-106337	FPAC-Business Center	FOREIGN INVESTMENTS IN U.S. AGRICULTURAL LAND: Enhancing Efforts to Collect, Track, and Share Key Information Could Better Identify National Security Risks	1/18/2024	6	The Secretary of Agriculture should direct the Chief Operating Officer of FPAC-BC to ensure its AFIDA reporting is complete, such as incorporating country information from additional foreign persons beyond the primary investor when available.	Typically a firm target date is not associated with GAO audits being implemented.	Work continued on development of the on-line filing portal. The rollout of the portal, targeted for release in August 2025, is the next milestone towards completion of this recommendation. Continue progress developing the AFIDA on-line filing portal.
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	1	The Administrator of USDA's FSA should build on existing efforts by incorporating, in a timely manner and as appropriate, reliable science-based information from models or other sources into the agency's methods for	Typically a firm target date is not associated with GAO audits being implemented.	FSA analyzed science-based monitoring, assessment, and evaluation projects from science leaders external to USDA to establish baseline data for the current environmental benefits index and ranking criteria. FSA plans to identify other models and data sources relevant

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					assigning points that are used to select offers for CRP.		to the environmental benefits index and ranking criteria.
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	2	The Administrator of USDA's FSA should develop a process to periodically review its methods for selecting offers for CRP. Such a process should specify the frequency of the reviews and include soliciting and publicly reporting on suggestions from experts, including non-USDA scientists and economists.	Typically a firm target date is not associated with GAO audits being implemented.	FSA continued work to develop a process to periodically review the methods of selecting program offers. FSA plans to identify and meet with experts from various related disciplines, including non-USDA scientists and economists.
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	3	The Administrator of USDA's FSA should address any findings resulting from its periodic reviews to enhance its methods for selecting offers for CRP, as appropriate.	Typically a firm target date is not associated with GAO audits being implemented.	After the process to periodically review the methods of selecting program offers is complete and implemented, FSA will assess the results of the reviews. The process to develop the periodic reviews is ongoing.
GAO-24-106311	FSA	USDA's Conservation Reserve Program	9/25/2024	4	The Administrator of USDA's FSA should annually analyze information on environmental benefits by type of enrollment and for the entire program, and publicly report the information, such as on its website.	Typically a firm target date is not associated with GAO audits being implemented.	FSA continued work on strategies to effectively analyze and report on the benefits from the Conservation Reserve Program. FSA plans to publicly report environmental benefits resulting from the program on its Conservation Reserve Program Statistics website.
GAO-24-107345	FSA	USDA Implementation of the Emergency Relief Program (ERP) 2022	9/10/2024	1	The Administrator of FSA should update the public Emergency Relief Program dashboard to include the status of ERP 2022 payments and continue to	Typically a firm target date is not associated with GAO audits being implemented.	FSA and GAO verified that the public dashboard with program payment data was deployed and updated. GAO plans to continue to monitor FSA's actions with regard to the dashboard before

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					update the dashboard as FSA issues additional payments.		updating the status of this recommendation.
GAO-25-106595	FSA	Dairy Farmers: USDA Should Assess the Effectiveness of its Communications Regarding Key Program Benefits	7/31/2025	1	The Secretary of Agriculture should direct FSA to assess the effectiveness of its methods for communicating with dairy farmers about the DMC program. This effort should include developing performance metrics, such as changes in participation rates by veteran and beginning farmers, that could be used to measure progress toward agency objectives.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-15-215	RMA	Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May Not Cover Expected Losses	2/9/2015	01	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.	Typically a firm target date is not associated with GAO audits being implemented.	RMA is working to find options for implementation.
GAO-15-215	RMA	Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May	2/9/2015	2	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.	Typically a firm target date is not associated with GAO audits being implemented.	RMA is working to find options for implementation.

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		Not Cover Expected Losses			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.		
GAO-17-501	RMA	Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs	7/26/2017	1	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.	Typically a firm target date is not associated with GAO audits being implemented.	RMA is working to find options for implementation.
GAO-21-241	NRCS	USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	5/4/2021	4	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	Typically a firm target date is not associated with GAO audits being implemented.	NRCS has completed its work and implemented the required policy updates. This recommendation has been submitted to the Government Accountability Office (GAO) for final action. The agency continues to await GAO's review of the final action documentation submitted.

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					in selecting a sample, which could include using crop acreage reports and other sources of information to identify anomalies associated with higher-risk tracts.		
GAO-21-241	NRCS	USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	5/4/2021	5	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.	Typically a firm target date is not associated with GAO audits being implemented.	NRCS plans to brief the NRCS Leadership on the Government Accountability Office's (GAO's) response to the corrective action submittal which was denied for Final Action.
GAO-22-104241	NRCS	Alaska Native Issues Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental	5/18/2022	8	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.	Typically a firm target date is not associated with GAO audits being implemented.	On 3/28/25 NRCS Provided the following up responses to GAO via the BC: After the CFR was updated in October of 2024, a meeting was held via teams with NRCS Alaska Staff to discuss any additional obstacles to Alaska native villagers obtaining assistance through USDA-NRCS Watershed programs. During the meeting, staff indicated that there were no known additional NRCS programmatic obstacles for Alaska natives villagers to obtaining assistance. NRCS provided the following response to GAO via the BC: As a result of OIG Audit 10801-0001-24, in the fall of 2024 NRCS Watershed Staff had prepared a project ranking and funding system that included special consideration for various ethnic groups including Native Alaskans. Executive Order 14151 issued on 1/20/25 has mandated that NRCS remove any consideration from ranking

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							and funding processes any factors that involve DEIA. As a result, NRCS will no longer provide special consideration for Native Alaskans in Watershed programs.
GAO-25-107404	NRCS	Watershed Dams: Better Program Management Would Improve Safety	7/17/2025	1	The Administrator of NRCS should develop mechanisms to consistently implement NRCS's policies and procedures for monitoring project sponsors' compliance with operation and maintenance requirements for watershed dams. These mechanisms should provide direction for (1) reviewing operation and maintenance agreements made between NRCS and sponsors; (2) monitoring formal dam inspections; and (3) investigating sponsors' potential violations of operation and maintenance requirements.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107404	NRCS	Watershed Dams: Better Program Management Would Improve Safety	7/17/2025	2	The Administrator of NRCS should develop a quality assurance plan and guidance for state and district offices for collecting and verifying key information in NRCS's dams database.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107404	NRCS	Watershed Dams: Better Program Management Would Improve Safety	7/17/2025	3	The Administrator of NRCS should develop a mechanism to communicate key information about REHAB funding opportunities to project sponsors, including	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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					information related to available funding (such as cost share requirements), eligibility, and types of projects to be funded.		
GAO-25-107404	NRCS	Watershed Dams: Better Program Management Would Improve Safety	7/17/2025	4	The Administrator of NRCS should develop guidance for NRCS state offices to document the rationale for their decisions to advance applications to NRCS headquarters for funding.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-21-219	RD	Home Foreclosure Sales: FHA, Rural Housing Service, and VA Could Better Align Program Metrics with Their Missions	3/5/2021	3	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.	Typically a firm target date is not associated with GAO audits being implemented.	Closure documentation submitted to GAO. Waiting for GAO to update their website and close recommendation.
GAO-23-105265	RD	Broadband: USDA Should Set Performance Goals and Improve Fraud Risk Management for Funding Program	11/30/2022	1	The Secretary of Agriculture should direct ReConnect program officials to establish program specific performance goals and use them to manage the program.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-105265	RD	Broadband: USDA Should Set Performance Goals and Improve Fraud Risk	11/30/2022	3	The Secretary of Agriculture should ensure that the Office of the Chief Risk Officer conducts and documents a fraud risk assessment for the ReConnect program that aligns with the leading	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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		Management for Funding Program			practices outlined in our Fraud Risk Framework.		
GAO-11-329	RHS	Rural Housing Service: Opportunities Exist to Strengthen Farm Labor Housing Program Management and Oversight	3/30/2011	3	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.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-18-285	RHS	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	5/17/2018	4	The RHS Administrator should monitor the results of rural rental housing preservation efforts and assess the degree to which those efforts yielded intended outcomes.	Typically a firm target date is not associated with GAO audits being implemented.	The Agency continues to assess the results of its Section 515 non-profit transfer demonstration program. MFH to complete the evaluation.
GAO-24-106732	RHS	Actions Needed to Improve Assistance to Southwest Border Communities Known as Colonias	9/19/2024	1	The Secretary of Agriculture should ensure that the Rural Housing Service Administrator develops and implements procedures for identifying and recording whether applications for Single Family Housing programs are for properties in colonias.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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GAO-24-106732	RHS	Actions Needed to Improve Assistance to Southwest Border Communities Known as Colonias	9/19/2024	2	The Secretary of Agriculture should ensure that the Rural Housing Service Administrator uses data to track the extent to which Single Family Housing programs serve colonias and to inform its management of the programs.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107013	RUS	Funding for Resilient Water and Wastewater Utilities	8/11/2025	5	The Secretary of Agriculture should ensure that USDA financial assistance programs for drinking water infrastructure consult with relevant EPA officials on how to use EPA's community water system service area mapping tool to more accurately assess the beneficiaries of assistance for drinking water infrastructure, including vulnerable communities, as defined in the relevant laws. Then, these USDA programs should use the tool for this purpose.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107013	RUS	Funding for Resilient Water and Wastewater Utilities	8/11/2025	6	The Secretary of Agriculture should ensure that USDA financial assistance programs for wastewater infrastructure consult with relevant EPA officials on how to use EPA's wastewater system service area mapping tool, once it is available, to more accurately	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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					assess the beneficiaries of assistance for wastewater infrastructure, including vulnerable communities, as defined in the relevant laws. Then, these USDA programs should use the tool for this purpose.		
GAO-25-107207	RUS	Federal Broadband Programs: Agencies Need to Further Improve Their Data Quality and Coordination Efforts	4/28/2025	10	The Secretary of Agriculture, in collaboration and agreement with FCC, NTIA, and Treasury, as appropriate, should clearly define and document the scope of what "covered data" (as referenced in the agencies' information-sharing MOU) includes.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107207	RUS	Federal Broadband Programs: Agencies Need to Further Improve Their Data Quality and Coordination Efforts	4/28/2025	11	The Secretary of Agriculture, in collaboration and agreement with FCC, NTIA, and Treasury, as appropriate, should clearly define and document timelines for agencies to submit data on funded awards to the Broadband Funding Map, including any changes to awards.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-25-107207	RUS	Federal Broadband Programs: Agencies Need to Further Improve Their Data Quality and	4/28/2025	12	The Secretary of Agriculture, in collaboration and agreement with FCC, NTIA, and Treasury, as appropriate, should clearly define and formally document the agencies'	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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		Coordination Efforts			broadband funding de-duplication process.		
GA0-25-106846	FNS	SCHOOL MEAL PROGRAMS Additional Data and Outreach Could Help Charter School Participation	11/12/2024	1	The Secretary of Agriculture should ensure that the Administrator of FNS conducts an assessment to determine whether there are cost-effective ways to obtain reliable information on state-level variation in participation and factors that affect charter schools' ability to participate in school meal programs.	Typically a firm target date is not associated with GAO audits being implemented.	FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GA0-25-106846	FNS	SCHOOL MEAL PROGRAMS Additional Data and Outreach Could Help Charter School Participation	11/12/2024	2	The Secretary of Agriculture should ensure that the Administrator of FNS conducts additional outreach to share relevant information on school meal programs with charter schools. Such outreach could include encouraging state agencies to share reminders of existing resources with charter schools, such as FNS's memorandum on charter schools or the Child Nutrition Sharing Site.	Typically a firm target date is not associated with GAO audits being implemented.	FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and	12/14/2018	2	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	Typically a firm target date is not associated with GAO audits being implemented.	FY 2025 Quarter 2 Update: FNS OICAI is now meeting with new SNAP staff working on this rec. and will be providing new status updates to GAO by mid-May 2025.

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		Address Retailer Trafficking			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.		
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	3	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.	Typically a firm target date is not associated with GAO audits being implemented.	GAO is re-reviewing the FNS materials and will advise the agency if this recommendation can now be closed or if further clarification is still needed.
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	4	The Administrator of FNS should move forward with plans to increase penalties for retailer trafficking.	Typically a firm target date is not associated with GAO audits being implemented.	The current date for the proposed rule to accomplish the change needed to address this recommendation, as reflected in the Spring 2025 Regulatory Agenda, is February 2026, although it will be delayed further to December 2026. FNS will continue to keep GAO posted on FNS timelines associated with this rulemaking.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	1	The Secretary of Agriculture should ensure that ERS includes available national-level American Indian/Alaska Native food security data in its flagship annual report on household food security.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities	7/29/2024	2	The Secretary of Agriculture should ensure that FNS eliminates the use of visual	Typically a firm target date is not associated	In May 2025, FNS issued a Proposed Rule (90 FR 20825, https://www.federalregister.gov/d/2025

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		Exist to Address Challenges in Federal Nutrition Programs			observation as an allowable means to determine participant race and ethnicity for the Food Distribution Program on Indian Reservations, Commodity Supplemental Food Program, and Special Supplemental Nutrition Program for Women, Infants, and Children.	with GAO audits being implemented.	-08797) rescinding the Final Rule "SNAP - Revision of Civil Rights Data Collection Methods" (88 FR 86563) which removed visual observation as an allowable practice. Given this new direction, FNS has requested closure of this recommendation that can no longer be completed as originally intended. The status update/closure request on the recommendation put forward to GAO in July 2025 is currently under review, and FNS has offered to meet with GAO as needed for any follow-up questions they have.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	3	The Secretary of Agriculture should ensure that FNS improves the verification process for confirming that applicants are not dually participating in the Food Distribution Program on Indian Reservations and the Supplemental Nutrition Assistance Program, per program requirements, so applicants can be enrolled in a timely fashion. For example, FNS could identify ways to facilitate appropriate communication and information sharing among relevant entities.	Typically a firm target date is not associated with GAO audits being implemented.	On May 2025, FNS released memorandum, Coordination between Supplemental Nutrition Assistance Program (SNAP) State Agencies and Food Distribution Program on Indian Reservations (FDPIR) Administering Agencies, (https://www.fns.usda.gov/snap/fdpir-coordination) to all FDPIR and SNAP administering agencies. With its release, FNS staff provided technical assistance to all administering agencies of its content, including providing a discussion on the topic during a monthly program call. The memorandum will also be covered during the National Association of Food Distribution Programs on Indian Reservations (NAFDPIR) conference in August 2025. FNS has requested closure of this recommendation based on the actions taken. The status update/closure request on the recommendation put forward to GAO in July 2025 is currently

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							under review, and FNS has offered to meet with GAO as needed for any follow-up questions they have.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	4	The Secretary of Agriculture should ensure that FNS studies the impact of the prohibition against dual participation in the Food Distribution Program on Indian Reservations and the Supplemental Nutrition Assistance Program, including any obstacles to food security posed by the process for switching from one program to another, and shares the results of the study with Congress.	Typically a firm target date is not associated with GAO audits being implemented.	The national FDPIR study referenced in FNS' original response to this recommendation was terminated as part of government-wide cost reduction efforts on February 19, 2025. FNS will not be able to add a subset of questions to better understand the impact of the prohibition against dual participation in FDPIR and SNAP as originally intended. Given this new direction, FNS has requested closure of this recommendation that can no longer be completed as originally intended. The status update/closure request on the recommendation put forward to GAO in July 2025 is currently under review, and FNS has offered to meet with GAO as needed for any follow-up questions they have.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	5	The Secretary of Agriculture should ensure that FNS systematically identifies gaps in outreach to tribal communities about FNS programs, determines how to best address those gaps, and takes appropriate steps.	Typically a firm target date is not associated with GAO audits being implemented.	In 2025, USDA Secretary Brooke Rollins and the Food and Nutrition Service (FNS) launched a transformative agenda focused on enhancing federal nutrition programs, promoting healthier choices, and ensuring fiscal responsibility. Agency priorities reflect a strong commitment to innovation, integrity, and collaboration. Secretary Rollins' comprehensive approach to reforming FNS emphasizes health, efficiency, and robust support for American agriculture. As part of our ongoing communication with tribal leaders, FNS shared USDA Secretarial Memo 1078-010

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							[https://www.usda.gov/sites/default/files/documents/sm-1078-010.pdf] with tribal leaders, which provides clarification that the United States' trust and treaty obligations to Tribal Nations remain intact and are not impaired by recent Executive Orders. The memo also calls for USDA's mission areas to pay particular attention to the policies articulated in the Indian Self-Determination and Education Assistance Act, the Alaska Native Claims Settlement Act, and the Hawaiian Homes Commission Act, emphasizing partnership, self-determination, and tribal sovereignty. With these priorities in mind, tribal engagement remains a critical function of FNS national and regional operations. Since 2020, FNS has built a Tribal Affairs Specialist team that leads cross-regional communications and Tribal-related outreach efforts, among other activities, in their work with Tribal Nations. They help strengthen government-to-government relationships and ensure better program outcomes for tribal communities and FNS. Regional offices also maintain staff in food distribution and nutrition focused divisions that provide programmatic expertise, training, and technical assistance to tribes that directly administer federal nutrition programs, including the Food Distribution Program on Indian Reservations (FDPIR), Special Supplemental Nutrition Program for Women, Infants, and Children (WIC),

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							Commodity Supplemental Food Program (CSFP), Summer Electronic Benefits Transfer (SUN Bucks), and Farm to School. As part of FNS' commitment to ensuring meaningful consultation between SNAP State agencies and Tribes, FNS issued memos that provide guidance and best practices to assist States in effectively engaging with Tribes on aspects of SNAP operations that impact Tribal communities on Tribal lands and elsewhere. The Tribal Affairs team collaborated across regions to develop a training titled "Enhancing SNAP through Effective Tribal Consultation," which is intended to support State SNAP agencies in meeting their obligations to consult with Tribes on SNAP state plans. The training also supports Secretary's Memorandum 1078-010, recently issued SNAP-FDPIR coordination guidance, and several of the Secretary's guiding principles for FNS. Recent efforts also include facilitating virtual meetings with tribal leaders and representatives, participating in FDPIR regional and national conferences, facilitating information sharing between tribes and State agencies, engaging with Intertribal Organizations and Tribal Consortiums, and supporting Tribal Consultation. The ongoing practice of providing in person customer service, technical assistance, and outreach are fundamental to upholding federal trust

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							responsibilities with Tribal Nations, and they also pave the way for opportunities to ensure improvements in program efficiency, integrity, and alignment with USDA priorities. Moving forward, FNS Tribal Affairs stands ready to support tribal outreach efforts as aligned with Agency priorities and guidelines. FNS has requested closure of this recommendation based on the actions taken.
GAO-24-106218	FNS	TRIBAL FOOD SECURITY Opportunities Exist to Address Challenges in Federal Nutrition Programs	7/29/2024	6	The Secretary of Agriculture should ensure that FNS assesses the need for any additional flexibilities in its programs' administrative requirements that could further support tribal food security and any necessary adjustments to support existing flexibilities, and then implements those changes.	Typically a firm target date is not associated with GAO audits being implemented.	FNS continues to work on the Child Nutrition Tribal Pilot Projects, as described in its original response to this recommendation, including drafting the Request for Application (RFA). FNS is identifying statutory and regulatory changes, waivers, resources, a streamlined approach to oversight and program implementation, and special provisions that can be included in the RFA. This will allow Tribes and Tribal Organizations to choose how to best serve their communities through administering at least one Child Nutrition Program, including the National School Lunch Program (NSLP), School Breakfast Program (SBP), Child and Adult Care Food Program (CACFP), and/or Summer Food Service Program (SFSP). FNS has also completed implementation of its final rule described in the original response. The Food Distribution Programs Final Rule, published last year, amended, simplified, and/or altered numerous

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							administrative requirements within FDPIR, CSFP, The Emergency Food Assistance Program (TEFAP), and the use of USDA Foods in disaster response. Many of the provisions included in the final rulemaking originated from feedback received from a number of different individuals and groups, including the Tribal community that administers food distribution programs. FNS also continues to meet regularly with Tribal Leaders to continue ongoing discussions on allowable flexibilities in program operations. The status update on the recommendation put forward to GAO in July 2025 is currently under review, and FNS has offered to meet with GAO as needed for any follow-up questions they have. FNS will also put additional information forward to GAO regarding the Child Nutrition Tribal Pilot Projects as it becomes available.
GAO-24-106539	FNS	CHARITABLE FOOD ASSISTANCE USDA Can Enhance Guidance and Improve Program Performance Assessment	10/1/2024	1	The Secretary of Agriculture should ensure that the Food and Nutrition Service document and implement a process to provide and routinely update consolidated and user-friendly TEFAP program guidance for states and local agencies on the FNS website. For example, this could be a program handbook or a consolidated list of pertinent program guidance.	Typically a firm target date is not associated with GAO audits being implemented.	The previously prepared Statement of Action was re-circulated in mid-July to ensure that the new FNCS Deputy Undersecretary was given the opportunity to review prior to obtaining OSEC review and signature. This Statement of Action is notated as a rush request in AgWrite given the original due date of March 30, 2025. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.

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GAO-24-106539	FNS	CHARITABLE FOOD ASSISTANCE USDA Can Enhance Guidance and Improve Program Performance Assessment	10/1/2024	2	The Secretary of Agriculture should ensure that FNS document and implement a process to provide and routinely update consolidated and user-friendly CSFP program guidance for states and local agencies on the FNS website. For example, this could be a program handbook or a consolidated list of pertinent program guidance.	Typically a firm target date is not associated with GAO audits being implemented.	The previously prepared Statement of Action was re-circulated in mid-July to ensure that the new FNCS Deputy Undersecretary was given the opportunity to review prior to obtaining OSEC review and signature. This Statement of Action is notated as a rush request in AgWrite given the original due date of March 30, 2025. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GAO-24-106539	FNS	CHARITABLE FOOD ASSISTANCE USDA Can Enhance Guidance and Improve Program Performance Assessment	10/1/2024	3	The Secretary of Agriculture should ensure that FNS, in coordination with the Agricultural Marketing Service, document and implement a plan with measurable goals and timeframes to streamline the process for resolving USDA Foods delivery issues and complaints. This could include streamlining the escalation process for delivery issues and proactively communicating complaint status updates with recipient agencies.	Typically a firm target date is not associated with GAO audits being implemented.	The previously prepared Statement of Action was re-circulated in mid-July to ensure that the new FNCS Deputy Undersecretary was given the opportunity to review prior to obtaining OSEC review and signature. This Statement of Action is notated as a rush request in AgWrite given the original due date of March 30, 2025. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GAO-24-106539	FNS	CHARITABLE FOOD ASSISTANCE USDA Can Enhance	10/1/2024	4	The Secretary of Agriculture should ensure that FNS develop and implement a program performance assessment system for	Typically a firm target date is not associated with GAO audits	The previously prepared Statement of Action was re-circulated in mid-July to ensure that the new FNCS Deputy Undersecretary was given the opportunity to review prior to obtaining

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		Guidance and Improve Program Performance Assessment			TEFAP, beginning with setting measurable program performance goals and measures. In developing goals and measures, FNS should consider the types of data and information that could be useful for future evaluations.	being implemented.	OSEC review and signature. This Statement of Action is notated as a rush request in AgWrite given the original due date of March 30, 2025. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GAO-24-106539	FNS	CHARITABLE FOOD ASSISTANCE USDA Can Enhance Guidance and Improve Program Performance Assessment	10/1/2024	5	The Secretary of Agriculture should ensure that FNS develop and implement a program performance assessment system for CSFP, beginning with setting measurable program performance goals and measures. In developing goals and measures, FNS should consider the types of data and information that could be useful for future evaluations.	Typically a firm target date is not associated with GAO audits being implemented.	The previously prepared Statement of Action was re-circulated in mid-July to ensure that the new FNCS Deputy Undersecretary was given the opportunity to review prior to obtaining OSEC review and signature. This Statement of Action is notated as a rush request in AgWrite given the original due date of March 30, 2025. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GAO-25-106000	FNS	Supplemental Nutrition Assistance Program: Federal Actions Needed to Help Connect College Students with Benefits	3/11/2025	4	The Administrator of USDA's Food and Nutrition Service should, in consultation with Education, issue guidance to state SNAP agencies—such as in its SNAP outreach priority memo—to clarify permissible uses of student data, including FAFSA data, for SNAP outreach and enrollment assistance.	Typically a firm target date is not associated with GAO audits being implemented.	FNS work on the Statement of Action was completed as of late June 2025 and uploaded to AgWrite for Departmental Clearances. The Statement of Action is due by October 7, 2025. Departmental clearances will be monitored in AgWrite, and FNS can/will address any questions that arise during the clearance process. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official

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							status updates on actions taken/planned to address this recommendation.
GAO-25-106000	FNS	Supplemental Nutrition Assistance Program: Federal Actions Needed to Help Connect College Students with Benefits	3/11/2025	5	The Administrator of USDA's Food and Nutrition Service should issue guidance to state SNAP agencies—such as in its SNAP outreach priority memo—to clarify the permissible uses and disclosure of SNAP data to support SNAP student outreach and enrollment assistance.	Typically a firm target date is not associated with GAO audits being implemented.	FNS work on the Statement of Action was completed as of late June 2025 and uploaded to AgWrite for Departmental Clearances. The Statement of Action is due by October 7, 2025. Departmental clearances will be monitored in AgWrite, and FNS can/will address any questions that arise during the clearance process. Once the Statement of Action is signed by OSEC and delivered to GAO, the Congressional committees, etc. FNS will move forward with preparing official status updates on actions taken/planned to address this recommendation.
GAO-25-106977	FNS	State Administrative Expense (SAE) Funds for Child Nutrition Programs	5/29/2025	1	The Secretary of Agriculture should direct the Food and Nutrition Service to identify changes that would help improve SAE allocations and processes and determine how it could implement those changes, including by pursuing any regulatory changes or requesting any necessary statutory authority.	Typically a firm target date is not associated with GAO audits being implemented.	FNS staff from CN, FM, and ROS have completed the initial work on the Statement of Action that is due to GAO, the Congressional committees, etc. on November 25, 2025. The Statement of Action will be entered into Administrator's Office and FNCS clearance during the week of July 28, 2025. Once cleared by both parties, the document will be added to AgWrite for Departmental clearances.
GAO-25-106977	FNS	State Administrative Expense (SAE) Funds for Child Nutrition Programs	5/29/2025	2	The Secretary of Agriculture should direct the Food and Nutrition Service to identify specific steps it can take to help ensure the agency has current information on states' planned budgets and activities for using SAE funds, such as better	Typically a firm target date is not associated with GAO audits being implemented.	FNS staff from CN, FM, and ROS have completed the initial work on the Statement of Action that is due to GAO, the Congressional committees, etc. on November 25, 2025. The Statement of Action will be entered into Administrator's Office and FNCS clearance during the week of July 28, 2025. Once cleared by both parties, the

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					communicating expectations for submission of SAE plans or working with Congress to consider whether the frequency with which these are submitted needs to be revised.		document will be added to AgWrite for Departmental clearances.
GAO-25-106977	FNS	State Administrative Expense (SAE) Funds for Child Nutrition Programs	5/29/2025	3	The Secretary of Agriculture should ensure the Food and Nutrition Service establishes timeliness goals or other targets to ensure states take corrective action on SAE compliance review findings in a timely manner.	Typically a firm target date is not associated with GAO audits being implemented.	FNS staff from CN, FM, and ROS have completed the initial work on the Statement of Action that is due to GAO, the Congressional committees, etc. on November 25, 2025. The Statement of Action will be entered into Administrator's Office and FNCS clearance during the week of July 28, 2025. Once cleared by both parties, the document will be added to AgWrite for Departmental clearances.
GAO-25-106977	FNS	State Administrative Expense (SAE) Funds for Child Nutrition Programs	5/29/2025	4	The Secretary of Agriculture should ensure the Food and Nutrition Service updates its SAE guidance to reflect current SAE grant requirements and is useful to state agency personnel responsible for compliance.	Typically a firm target date is not associated with GAO audits being implemented.	FNS staff from CN, FM, and ROS have completed the initial work on the Statement of Action that is due to GAO, the Congressional committees, etc. on November 25, 2025. The Statement of Action will be entered into Administrator's Office and FNCS clearance during the week of July 28, 2025. Once cleared by both parties, the document will be added to AgWrite for Departmental clearances.
GAO-25-107964	FNS	Nutrition Assistance: USDA Should Comprehensively Assess Benefit Theft Prevention Measures States	9/25/2025	1	The Secretary of Agriculture should continually ensure that FNS comprehensively assesses the extent to which state SNAP agencies are implementing benefit theft prevention measures, including those it	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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		Are Implementing			recommended, and use that assessment to consider how it can identify areas for improvement or additional assistance. Such an assessment could be carried out through existing mechanisms, such as through continued coordination with EBT processors or FNS's management evaluations that review states' EBT systems.		
GAO-24-106144	FAS	Sugar Program: Alternative Methods for Implementing Import Restrictions Could Increase Effectiveness	10/31/2023	1	The Secretary of Agriculture should evaluate the effectiveness of the WTO raw sugar tariff-rate quota allocation method versus other tariff-rate quota allocation methods to determine which would most effectively maintain an adequate sugar supply and minimizes costs to the government.	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
GAO-23-106235	FS	Alaska Land Management: Resolving Ownership of Submerged Lands	8/28/2023	2	The Secretary of Agriculture should ensure that the Chief of the Forest Service coordinates with the Directors of BLM, FWS, and NPS to secure an independent third-party facilitator to help agencies within the Department of the Interior and the Department of Agriculture and the State	Typically a firm target date is not associated with GAO audits being implemented.	Held a meeting on August 29th with DOI and it's bureaus to gather a status of actions and strategize next steps. DOI is in the process of preparing a timeline of all communication negotiation efforts and litigation settlements potentially affecting water rights included in this audit; itemized by date with supporting documentation to prepare a closure request for remediation for GAO's consideration.

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					of Alaska work toward agreement on a collaborative approach for the management of submerged lands in Alaska while ownership is being resolved.		DOI is the lead for this open recommendation affecting both DOI and Forest Service, and they have received an extension from GAO through October 2025.
GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	1	The Chief of the Forest Service should ensure the agency develops outcome-oriented goals and establishes performance measures to help assess the effectiveness of its hazardous fuels program, including its prescribed fire activities, in reducing wildfire risk.	Typically a firm target date is not associated with GAO audits being implemented.	Continuing to monitor progress to reach remediation. Continue to be on track for recommendation #1 - The agency expects to meet the deadline for the implementation of the new performance measure. - In the summer, Regions have provided input to the development of high priority areas. - The Washington Office along with Rocky Mountain Research station is finalizing the regional data into a national dataset. - This national dataset will be complete by the end of the fiscal year. This will be the formalized data set to measure the work is being done at the right place, scale and location to effectively reduce wildfire risk. - Formalized business rules continue development for the reporting of this new key performance indicator. FS will continue to monitor progress with program leads.
GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	2	The Chief of the Forest Service should ensure the agency develops and implements a strategic workforce plan for its prescribed fire program.	Typically a firm target date is not associated with GAO audits being implemented.	The agency response to the follow-up questions received from GAO regarding clarification on submission support for recommendation #2 are under agency review. An extension to the follow-up request was received; the overall

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							recommendation is due on 1/8/26. T The questions were as follows: Did the Forest Service develop a workforce plan to support its approach? If yes, please provide a copy. If not, why not? Please elaborate on features of the Workforce Management Tool that help the agency assess staff capacity to support its prescribed fire program. Please provide screen shots of these features of the tool. In its 2022 National Prescribed Fire Program Review and 2023 National Prescribed Fire Resource Mobilization Strategy, the Forest Service has identified having a single firefighting workforce to respond to both wildfire suppression and hazardous fuels reduction efforts as a challenge (e.g., staff being overextended, staff not being available for hazardous fuels work during periods of high wildfire risk). How is the Forest Service addressing this challenge? Submit the agency response to GAO. Follow-up on acceptance of the agency response for the agency submission.
GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	3	The Chief of the Forest Service should ensure the agency develops an implementation plan for its prescribed fire program reform efforts with key milestones and deliverables, and tracks implementation progress.	Typically a firm target date is not associated with GAO audits being implemented.	Received email confirmation indicating acceptance of closure support for this recommendation in August. Pending closure to reflect on the GAO website by the end of the fiscal year. Continue to monitor GAO website to reflect closure to submit official system closure of this recommendation in AFTR.

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GAO-24-106239	FS	U.S. Forest Service Prescribed Burns	6/5/2024	4	The Chief of the Forest Service should ensure the agency assesses the appropriate level of resources needed to maintain day-to-day management of its prescribed fire program reform efforts, and takes steps accordingly.	Typically a firm target date is not associated with GAO audits being implemented.	September - Received email confirmation indicating acceptance of closure support for this recommendation in August. Pending closure to reflect on the GAO website by the end of the fiscal year. FS will continue to monitor GAO website to reflect closure to submit official system closure of this recommendation in AFTR.
GAO-25-107905	FS	Forest Service: Next Steps Are Uncertain for Improving Communications for Wildland Firefighters and Tracking Their Locations	9/25/2025	1	The Secretary of Agriculture should ensure that the Chief of the Forest Service—in coordination with the Department of the Interior and other firefighting agencies, as needed—develops a comprehensive strategic plan to improve its wildland firefighter communications, tracking, and mapping capabilities	Typically a firm target date is not associated with GAO audits being implemented.	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

CLOSED, UNIMPLEMENTED GAO AUDIT RECOMMENDATIONS

There were no Closed, Unimplemented GAO Audit Recommendations in 2025.

OIG RECOMMENDATIONS

OPEN OIG AUDIT RECOMMENDATIONS

Table GAO-IG-3. Open OIG Audit Recommendations

Audit Number	Bureau	Audit Title	Audit Issuance Date (Date of Publication)	Rec #	Description	Current Target Date	Timeline for Full Implementation
50024-0003-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	02	FSA should propose to the director of OMB in its next budget submission additional program integrity proposals for ECP that would help the program come into compliance. This process will unfold as part of the annual development of the President's budget. In the budget submission, the agency should describe how each proposal would help the program come into compliance. If the director of OMB determines that additional funding would help the program become compliant, the agency should obligate an amount of additional funding determined by the director of OMB to intensify compliance efforts. When providing additional funding for compliance efforts, the agency should: i. Exercise reprogramming or transfer authority to provide additional funding to meet the level determined by the director of OMB; and, ii. Submit a request to Congress for additional	6/30/2026	FSA drafted the required budget proposal for submission to OMB. The budget proposal remains in clearance within FSA for eventual approval and submission to OMB. FSA plans to follow up with agency leadership and obtain agency-level approval.

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					reprogramming or transfer authority if additional funding is needed to meet the full level of funding determined by the director of OMB.		
50401-0023-11	OCFO	USDA'S CONSOLIDATED FINANCIAL STATEMENTS FORFISCAL YEARS 2024 AND 2023	11/14/2024	01	Update and clarify Departmental guidance to ensure agencies fully and consistently implement SFFAS 54 and related amendments.	11/15/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50501-0020-12(1)	OCIO	IMPROPER USAGE OF USDA'S INFORMATION TECHNOLOGY RESOURCES - INTERIM REPORT	6/26/2018		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	9/30/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50501-0027-12	OCIO	USDA'S COMPLIANCE WITH THE GEOSPATIAL DATA ACT FOR FISCAL YEAR 2024	9/25/2024	01	We recommend NRCS, in coordination with EGMO, develop and use an applicable geospatial data standard for the National Cooperative Soil Survey (NCSS) Characterization database dataset.	6/30/2026	The draft of the geospatial standard is nearing completion, including accessibility reviews, clarity reviews, and internal reviews. After reviews, the geospatial standard will be submitted for public comment prior to publication.
50503-0013-12	OCIO	U.S. Department of Agriculture, Office of theChief Information Officer, Fiscal Year 2024	7/25/2024	04	We recommend Cybersecurity and Privacy Operations Center management work with other Departments to benchmark compliance with Supply Chain Risk Management regulations and standards.	7/31/2026	On 12/16/2025, the subject matter experts (SMEs) confirmed Departmental Regulation (DR) 3540-004, titled Information and Communication Technology (ICT) Supply Chain Risk Management (SCRM) was

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							updated and approved by SMD and is currently with IRMC prior to stakeholder's review. Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2024	7/25/2024	05	We recommend Cybersecurity and Privacy Operations Center management develop, document, and disseminate policies and procedures to detect and prevent the entry and use of counterfeit components from entering USDA information systems and IT components.	7/31/2026	On 12/16/2025, the subject matter experts (SMEs) confirmed Departmental Regulation (DR) 3540-004, titled Information and Communication Technology (ICT) Supply Chain Risk Management (SCRM) was updated and approved by SMD and is currently with IRMC prior to stakeholder's review. Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2024	7/25/2024	17	We recommend Cybersecurity and Privacy Operations Center management update existing policies and procedures to include repercussions when an individual does not complete	7/31/2026	On 12/16/2025, the subject matter experts (SMEs) confirmed Departmental Regulation (DR) 3540-004, titled Information and Communication Technology

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					their required role-based security training in the designed 45-day time frame.		(ICT) Supply Chain Risk Management (SCRM) was updated and approved by SMD and is currently with IRMC prior to stakeholder's review. Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50503-0013-12	OCIO	U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2024	7/25/2024	26	We recommend the Chief Information Officer perform a cybersecurity resource assessment to identify any technology, people, or tool gaps.	7/31/2026	On 12/08/25 met with the subject matter expert (SME) to discuss status of the implementation since furlough. SME was able to complete the FY2025 Environmental Scan of Cybersecurity Technology, People, or Tool Gaps, project charter. The charter is undergoing reviews with senior management for signature. Audit management team will continue to consult with the Subject Matter Experts to track the corrective actions progress and identify possible risk factors. Upon completion, audit management team will validate documentation and submit for closure.
50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY	9/28/2018	02	Work with the USDA agencies to determine what actions need to be taken against the four businesses that could not	2/28/2026	To meet requirements in providing a response to this OIG report, OSDBU requests that you provide us the four

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		OF CONTRACT RECIPIENTS			support their disadvantaged status. Consider taking suspension and debarment actions to prevent other USDA agencies and other Federal Departments from contracting with those businesses.		contract numbers and names of the four small businesses who received erroneous awards so that a review can be done by USDA OCP. This review should determine the current status of the four contracts, their expiration dates, and a review of any potential deficiencies during the award process. Bottom-line, this review should determine validity of the award process, the approval authorities involved and lastly identify any corrective actions that should be taken such as suspension, debarment, or termination. This approach has been discussed with the Deputy Director of OCP. OSDBU will Follow up with OCP once the contract award numbers and company names have been provided and provide feedback to the AALO Review system.
50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS	9/28/2018	03	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	2/28/2026	OSDBU Consultant scheduled a meeting with the OCP Deputy Director in 2024 to discuss options and preventive measures for resolving this matter and also developing a future policy to prevent reoccurrence. OSDBU will coordinate and collaborate with USDA OCP, SBA, and GSA to develop and implement a process to review a sample of

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					SAM, or when information in FPDS and SAM does not match.		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.
50601-0004-23	OCFO	USDA'S CONTROLS OVER DEPARTMENTAL SHARED COST PROGRAMS AND WORKING CAPITAL FUND	3/14/2024	03	WCF officials should amend the current DR to include instructions on the IAA process that explain the necessity and timing of having a binding agreement in place before the transfer of funds and provision of services. The amendment should also include instructions to elevate any non-compliance issues.	9/30/2026	The new approved DR will be distributed and the wording added to the memos.
50601-0004-23	OCFO	USDA'S CONTROLS OVER DEPARTMENTAL SHARED COST PROGRAMS AND WORKING CAPITAL FUND	3/14/2024	04	Work with SCPs' and WCF activity centers' officials to implement a records management process that will require records be maintained in such a manner that information and documents are complete and readily retrievable.	9/30/2026	WCF is waiting on upper management to approve the DR no actions SCP: the allowance letters have been properly updated; however, the DR has not been updated because we are still waiting for OCFO to implement their records management policy and once that has been implemented, we can make the proper updates to the DR. WCF will distribute the new DR and add the wording to the memos. SCP will update the DR once

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							OCFO implements records management.
50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	01	Ensure the responsible office updates 3099-001 to include the required anti-gag provision within the policy.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	02	Agricultural Marketing Service needs to update its NDA form(s) to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	04	Agricultural Research Service needs to update its NDA policy to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	05	Economic Research Service needs to update its NDA policy to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	06	Foreign Agricultural Service needs to review and update active NDAs for current Foreign Agricultural Service federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	09	National Agricultural Statistics Service needs to update its NDA policy and form(s) to include the required anti-gag provision. National Agricultural Statistics Service also needs to review and update active NDAs for current National Agricultural Statistics Service Federal employees signed after November 27, 2012, to ensure they include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50801-0001-23	OBPA	USDA COMPLIANCE WITH ANTI-GAG PROVISIONS	10/31/2024	11	Office of the Chief Financial Officer needs to update its NDA form(s) to include the required anti-gag provision.	10/1/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0002-12	OCIO	SECURITY OVER USDA WEB APPLICATIONS	10/27/2021		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	11/15/2024	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0007-12	OCIO	USDA's Compliance with Binding Operational Directives 19-02 and 22-01	8/17/2023		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	6/29/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0010-12	OCIO	USDA’s Security Controls over Industrial Control Systems	11/21/2024		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	11/3/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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50801-0012-12	OCIO	USDA's Management of Default Credentials	6/3/2024		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	1/30/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0013-12	OCIO	Review of Inventory and Information Security Controls for Excessing IT Equipment	2/24/2025		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	2/28/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0014-12	OCE	Fiscal Year 2024 Quarter 2 Security Evaluation	6/10/2025		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	5/19/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0015-12	OCIO	USDA's Management of Password Security	5/22/2025	02	We recommend OCIO develop, document, and implement a password policy for USDA that aligns with NIST requirements.	4/15/2026	The drafted policy is complete and aligns with NIST <!--StartFragment-->SP 800-63-4 guidelines. During the final review, it was identified that

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					[3.b.5 Details, para 10b and 12] []		<!--StartFragment-->usda.net domain accounts were not included. The policy is currently being revised to ensure all domain accounts are incorporated. Over the next few months, the SMEs will continue to review and test these SOPS to ensure their effectiveness. After confirming the SOP aligns accurately with the inventory management task, the SME will document any revisions and submit for approval. The audit management team will continue to consult with the SMES to monitor progress on the corrective actions and to identify potential delays and risk factors.
50801-0015-12	OCIO	USDA's Management of Password Security	5/22/2025	03	We recommend OCIO develop, document, and implement password management procedures to ensure that passwords meet USDA and NIST requirements, including ensuring that existing passwords, not just newly established passwords, meet those requirements. [3.a.5 Details, para 10b and 13] []	4/15/2026	The drafted policy is complete and aligns with NIST SP 800-63-4 guidelines. During the final review, it was identified that usda.net accounts were not included. The policy is currently being revised to ensure all domain accounts are incorporated. Over the next few months, the SMEs will continue to review and test these SOP to ensure its effectiveness. After confirming the SOP aligns with the NIST policy and includes all accounts, the SME will document any revisions and

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							submit for approval. The audit management team will continue to consult with the SMES to monitor progress on the corrective actions and to identify potential delays and risk factors.
60601-0001-21	OASCR	USDA OVERSIGHT OF CIVIL RIGHTS COMPLAINTS	9/22/2021	02	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.	1/29/2027	Official clearance of departmental directives is on hold per the Department. OASCR has requested a revised Estimated Completion Date (ECD) of 1/29/27.
60801-0001-21	OASCR	USDA Actions to Address Program Discrimination	5/13/2025	01	Update and implement FAD monitoring procedures to include routine, documented monitoring activities to ensure timely implementation of corrective actions., par. 35, details tab.	1/29/2027	FAD monitoring SOPs have been drafted and are under review by the Office of Civil Rights for approval to send to staff for implementation of this recommendation. OASCR will request a revised Estimated Completion Date (ECD)
60801-0001-21	OASCR	USDA Actions to Address Program Discrimination	5/13/2025	03	Develop and implement guidance to clearly define the frequency that OASCR will conduct civil rights compliance reviews., par. 13, details tab	1/29/2027	Compliance Review Guidance has been developed by CCRO. The guidance also outlines the frequency that compliance reviews will be conducted as well as an alternative process to ensure compliance reviews are conducted during budgetary and staffing limits. The guidance is under review by the Office of Civil Rights for approval to send to staff to implement this recommendation. OASCR will

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							request a revised Estimated Completion Date (ECD)
60801-0001-21	OASCR	USDA Actions to Address Program Discrimination	5/13/2025	04	Develop Civil Rights Compliance Reviews policies, procedures, and practices, implementing an alternative process to ensure USDA programs are regularly assessed when budget and staffing resources are limited. , par. 13, details tab	1/29/2027	Compliance Review Guidance has been developed by CCRO. The guidance also outlines the frequency that compliance reviews will be conducted as well as an alternative process to ensure compliance reviews are conducted during budgetary and staffing limits. The guidance is under review by the Office of Civil Rights for approval to send to staff to implement this recommendation. OASCR will request a revised Estimated Completion Date (ECD)
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERSAND VETERN FARMERS	11/10/2021	16	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.	9/30/2026	Due to budget and manpower constraints, OPPE is no longer on track to move forward with HHS/GMS. Exploring options for customizing ezFedGrants platform currently being used by OPPE. OPPE will continue to leverage the existing performance reporting platform to measure grantee activities and performance.
02801-0002-21	ARS	Agricultural Research Service Northeast Area Facility’s Condition and Security	4/24/2025	01	Develop a written corrective action plan to document how ARS intends to respond to the physical security issues identified during OIG's site visit and use it to track progress toward mitigation. [, Details, par. 28][pg.17]	3/31/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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02801-0002-21	ARS	Agricultural Research Service Northeast Area Facility's Condition and Security	4/24/2025	02	Document risk acceptance in accordance with DHS guidance for physical security issues that ARS will not address with countermeasures. This documentation should include the rationale for accepting risk and the alternate countermeasures considered or planned for implementation.[, Details par. 28][pg.17]	3/31/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
02801-0002-21	ARS	Agricultural Research Service Northeast Area Facility's Condition and Security	4/24/2025	03	Develop and implement a documented process that addresses building access for ARS employees, non-ARS employees, and visitors. The new process should include periodic reviews to identify and revoke access privileges when no longer authorized and to destroy credentials in a timely manner. [, Details par. 28][pg.18]	3/31/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
02801-0002-21	ARS	Agricultural Research Service Northeast Area Facility's Condition and Security	4/24/2025	04	Develop a written security systems plan that includes a schedule for annual systems testing, a lifecycle plan, and a maintenance program in accordance with DHS, OMB, and Departmental guidance. [Details, par. 28][pg.18]	3/31/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
33601-0001-22	APHIS	Animal Care Program Oversight of Dog Breeder Inspections	2/4/2025	03	We recommend that APHIS develop and implement a process to ensure that inspectors are consistent throughout their inspection of the dog breeders' facility to	11/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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					reduce the occurrence of missed items for review., see para 10		
33601-0001-22	APHIS	Animal Care Program Oversight of Dog Breeder Inspections	2/4/2025	05	We recommend that APHIS perform a risk assessment of the complaint process to evaluate and determine whether APHIS has correctly prioritized resources to manage the identified risks. We also recommend APHIS implement additional processes as necessary to ensure adequate coverage. Details, Paragraph 22	11/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
33601-0004-41	APHIS	Animal and Plant Health Inspection Service's Controls Over Hawaii Pre-Departure Agriculture	7/22/2025	01	Revise existing policy to clearly state the requirement to inspect all passenger baggage. Section IV, Part I, Par #9	9/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
33601-0004-41	APHIS	Animal and Plant Health Inspection Service's Controls Over Hawaii Pre-Departure Agriculture	7/22/2025	02	Notify inspectors of the clarification to the policy. Section IV, Part I, Par #9	9/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
33801-0001-22	APHIS	Animal and Plant Health Inspection Service's Horse Protection Act Inspection and Disqualification Processes at Horse Show Events	6/17/2025	03	We recommend that APHIS conduct and document an assessment to determine the feasibility of implementing an alternative dispute resolution process for noncompliance determinations made during HPA horse shows. (, Details tab, Para 43)	9/30/2025	APHIS is reviewing documentation to request closure.
33801-0001-22	APHIS	Animal and Plant Health Inspection Service's Horse Protection Act	6/17/2025	04	[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released	9/30/2025	APHIS is reviewing documentation to request closure.

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		Inspection and Disqualification Processes at Horse Show Events			due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.		
33801-0001-22	APHIS	Animal and Plant Health Inspection Service’s Horse Protection Act Inspection and Disqualification Processes at Horse Show Events	6/17/2025	05	We recommend that APHIS develop a process to ensure HPA policy guidance and expectations are communicated to the horse show industry in advance of their implementation date and the start of the horse show season. (,conclusion tab)	9/30/2025	APHIS is reviewing documentation to request closure.
24601-0004-22	FSIS	Food Safety and Inspection Service's Cooperative Interstate Shipment Program	7/3/2025	01	We recommend that FSIS update its policy to include applicable legal requirements and financial processes pertaining to its Cooperative Interstate Shipment program. [See pdf page 10]	3/31/2026	FSIS is working with the Food and Drug Administration (FDA) to update the agreement on oversight of cell-cultured foods to more fully incorporate the seven leading practices for interagency collaboration. FSIS received initial input from the Office of General Counsel and is working with the FDA to reconcile the updates required by the legal review. FSIS will continue working with the FDA to reconcile the updates required by the legal review.
50601-0006-23	FPAC-Business Center	IRA- Discrimination Financial Assistance Program	9/8/2025		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions	8/29/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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					promptly and effectively to strengthen the integrity and security of their operations.		
03099-0181-TE	FSA	PAYMENT LIMITATION REVIEW IN LOUISIANA	5/8/2008	02	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.)	1/30/2010	Continue to monitor and track receivables for collection activities.
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	01	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.	6/30/2026	FSA is in the process of finalizing a request for change in M/D since the program no longer exists, and a review was not conducted.
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	02	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.	6/30/2026	FSA is in the process of finalizing a request for change in M/D since the program no longer exists, and a review was not conducted.
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	04	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	6/30/2026	FSA leadership is reviewing the actions taken and documentation provided by the Safety Net Division to close this recommendation.

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					policy are adequately communicated.		
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATION PROGRAM	6/9/2021	03	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.	6/30/2026	FSA continued its internal review and clearance of documentation for closure. Upon completion of its internal review, FSA plans to request final action or consider a request for a change in management decision.
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATION PROGRAM	6/9/2021	04	Establish and implement procedures in guidance to define how the district director reviews should be documented.	6/30/2026	FSA continued its internal review and clearance of documentation for closure. Upon completion of its internal review, FSA plans to request final action or consider a request for a change in management decision.
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATION PROGRAM	6/9/2021	05	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.	6/30/2026	FSA continued its internal review and clearance of documentation for closure. Upon completion of its internal review, FSA plans to request final action or consider a request for a change in management decision.
03702-0002-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM	9/28/2020	02	Assess, confirm, and recover the previously issued improper WHIP payments of $4,268,395 to program participants.	6/30/2022	Continue to monitor and track receivables for collection activities. Consult with FSA staff regarding the supporting documentation that is needed and available for the previously closed receivables.
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	01	Strengthen controls over the development and approval of tree, bush, and vine prices, and expand current review to include verification of the sufficiency and	6/30/2026	FSA developed a draft standard operating procedure in response to this recommendation. FSA plans to seek guidance on whether the

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					accuracy of supporting information.		draft procedure will be finalized to satisfy this recommendation, or if a program notice or handbook amendment would be required. A request for a change in management decision is also being considered.
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	02	Establish a policy that, when using information or data from any outside entity, FSA will conduct an accuracy and applicability review with the outside entity to ensure that the information or data provided is being used in accordance with its intended purpose and with FSA regulations and policies.	6/30/2026	FSA developed a draft standard operating procedure in response to this recommendation. FSA plans to seek guidance on whether the draft procedure will be finalized to satisfy this recommendation, or if a program notice or handbook amendment would be required. A request for a change in management decision is also being considered.
03801-0001-31	FSA	COVID-19 - CORONAVIRUS FOOD ASSISTANCE PROGRAM - DIRECT SUPPORT	9/25/2023	01	Review and recover the questioned CFAP payments of $1,286,786 resulting from inaccurate and/or unsupported producer certifications.	9/25/2024	Compile and prepare supporting documents for monetary actions to be submitted.
03801-0001-41	FSA	ELIGIBILITY OF CONSERVATION RESERVE PROGRAM CLIMATE-SMART PRACTICE INCENTIVE PAYMENTS	10/8/2024	01	Develop and implement a formal policy outlining the agency's process for assessing the per-acre national maximum payment rate limitations for CRP to determine if revisions are needed.	8/31/2025	FSA's Conservation Division finalized the current year soil rental rates prior to beginning a review of the maximum payment rate limitation policy. FSA plans to analyze existing data and policy to review the maximum payment rate limitation policy.
50601-0015-AT	FSA	HURRICANE INDEMNITY PROGRAM -	3/31/2010	05	FSA should recover the $815,612 in HIP overpayments that have been identified, and	12/29/2022	Continue to monitor and track receivable 4966580 for collection activities.

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		INTEGRITY OF DATA PROVIDED BY RMA			recover any other overpayments resulting from RMA's review of the AIPs' changes to cause of loss and date of damage		
50703-0001-23	FSA	TRADE ADJUSTMENT ASSISTANCE FOR FARMERS PROGRAM PHASE II	10/18/2013	09	Collect TAAF Program payments, totaling $84,000, from those producers whose self-certification was not supported by their records.	12/29/2022	Continue to monitor and track receivables for collection activities.
05403-0001-11	RMA	Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fisca	11/12/2024	01	Implement audit logging monitoring controls to reduce the risk that inappropriate and/or unusual activity that may compromise the integrity and availability of systems and data goes undetected and resolved. Design, document, and implement preventive controls to remove system application access within an acceptable timeframe following a user's separation date. Enforce existing policies to ensure that all users are included within quarterly user access reviews. (See Click Attachment FCIC Audit Report – 508 Compliant pg. 9 of 73)	12/30/2025	FPAC BC IT will continue working on (1) Implement audit logging monitoring controls to reduce the risk that inappropriate and/or unusual activity that may compromise the integrity and availability of systems and data goes undetected and resolved. (2) Design, document, and implement preventive controls to remove system application access within an acceptable timeframe following a user's separation date. (3) Enforce existing policies to ensure that all users are included within quarterly user access reviews.
05601-0002-41	RMA	RMA APICULTURE PILOT INSURANCE PROGRAM	5/9/2023	03	Review the four $200,000 Indemnity Reviews identified for CY 2020 in California and Florida, and if adequate support is not provided, recover $1,082,604 in indemnity payments. (rec#1)	10/15/2026	RMA's final administrative determinations (FADs) are complete. RMA will be waiting on any incoming appeals. If the FADS are appealed, the final action estimated completion date will be October 15, 2026.
10403-0007-11	NRCS	Natural Resources Conservation Service's Financial	11/12/2024	02	We recommend that management: • Implement audit logging monitoring controls to	12/31/2025	FPAC-BC-Financial Management Division (FMD) is working to complete updates to

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		Statements for Fiscal Years 2024 and 20			reduce the risk that inappropriate and/or unusual activity that may compromise the integrity and availability of systems and data goes undetected and resolved. • Enforce independent review of personnel's system access and redesign existing policies and procedures in order to perform the review of all personnel's access each fiscal year. • Design, document, and implement preventive controls to remove system application access within an acceptable timeframe following a user's separation date.		the certified system to include all users. FPAC-BC-FMD plans to continue updates to the certified system to include all users. To include internal controls to ensure that management sufficiently analyzes and timely and appropriately responds to changes that impact the financial reporting and internal control system, such as new accounting standards.
10801-0001-24	NRCS	IIJA - WATERSHED AND FLOOD PREVENTION OPERATIONS	6/25/2024	01	NRCS needs to prioritize the correction of outstanding inaccurate IIJA WFPO reporting on USAspending.gov and ensure existing award data are accurately reported to the public in accordance with OMB and DATA Act requirements.	6/30/2026	Continue to analyze errors corrected by FPAC BC and OCFO and the associated impact on IIJA WFPO data in USASpending.gov. Work with OCFO/TARD to identify useable reports/queries. Determine population of outstanding errors related to IIJA WFPO. FPAC BC FMD confirmed that OCFO will submit the files to the Department of the Treasury, who plans to finalize the review and post the information to USASpending.gov.
10801-0001-24	NRCS	IIJA - WATERSHED AND FLOOD PREVENTION OPERATIONS	6/25/2024	02	NRCS needs to design and implement internal control activities over information processing to address inaccurate	6/30/2026	FPAC/NRCS plans to continue and show additional progress towards its correction of watershed program data.

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					reporting identified in Recommendation 1 to ensure compliance with OMB and DATA Act requirements and the accuracy of future reporting of IIJA WFPO data on USAspending.gov.		
10801-0001-24	NRCS	IIJA - WATERSHED AND FLOOD PREVENTION OPERATIONS	6/25/2024	03	NRCS should ensure it documents its merit review and selection process for competitive awards and adequately documents the methodology used to select the best projects for funding.	6/30/2026	NRCS has met with the Assistant Associate Chief to discuss necessary actions needed in conjunction with the Business Center. NRCS plans to present the proposed merit review and section process to NRCS Senior Leadership for approval.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS’RESILIENCE AND PRODUCTIVITY	9/24/2024	01	Establish measurable targets and timeframes for all performance measures to ensure compliance with GPRAMA and OMB Circular A-11 requirements.	3/24/2026	The request for a revised estimated completion date was approved. The request was submitted due to a contract cancellation and the need to reassess the workload associated with having new staff work on developing the strategic goals. NRCS plans to find new support to fulfill this task.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS’RESILIENCE AND PRODUCTIVITY	9/24/2024	02	Perform an analysis of data and develop an approach to identify intended outcomes for the Climate Hubs’ goals. Based on this approach, develop outcome-based measures to adequately assess the Climate Hubs’ progress in meeting its strategic goals.	3/24/2026	The request for a revised estimated completion date was approved. The request was submitted due to a contract cancellation and the need to reassess the workload associated with having new staff work on developing the strategic goals. The NRCS

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							contract with University of Maine was reinstated. The agency received the first draft of the report. NRCS plans to have the final draft of the 5-year review completed.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS'RESILIENCE AND PRODUCTIVITY	9/24/2024	03	Develop KPI(s) that clearly align(s) with the strategic goals to encompass the Climate Hubs' performance measures.	3/24/2026	The request for a revised estimated completion date was approved. The request was submitted due to a contract cancellation and the need to reassess the workload associated with having new staff work on developing the strategic goals. The NRCS contract with University of Maine was reinstated. The agency received the first draft of the report. One potential key performance indicator (KPI) based on the bibliometric analysis of peer-reviewed publications has been proposed. NRCS plans to create a team to work on the new strategic plan that will include the aligned KPIs.
50801-0001-22	NRCS	USDA CLIMATE HUBS: ENHANCING WORKING LANDS'RESILIENCE AND PRODUCTIVITY	9/24/2024	04	Revise the performance reporting process to follow Federal requirements on informing stakeholders how the Climate Hubs' strategic goals are accomplished.	3/24/2026	The request for a revised estimated completion date was approved. The request was submitted due to a contract cancellation and the need to reassess the workload associated with having new staff work on developing the strategic goals. The NRCS contract with University of Maine was reinstated. The

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							agency received the first draft of the report. NRCS plans to find new support to fulfill this task. This cannot be completed until the new strategic plan is developed.
06403-0007-11	CCC	Commodity Credit Corporation's Financial Statements for Fiscal Years 2024 and 2023	11/12/2024	01	We recommend that management: Implement audit logging monitoring controls to reduce the risk that inappropriate and/or unusual activity that may compromise the integrity and availability of systems and data goes undetected and resolved. Design, document, and implement controls to remove system application access within an acceptable timeframe following a user’s separation date. Design, document, and implement controls to grant system application access upon requested and approved business need and maintain evidence of such user access requests.	12/30/2025	Farm Production and Conservation personnel plan to continue implementing the corrective actions outlined in the achievement of management decision form.
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL LOAN APPLICATION PROJECT	1/21/2025	01	Ensure RD establishes an IPT, performs alternative analysis, and conducts market research to conform with CPIC guidance and FAR for future IT projects.	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL	1/21/2025	02	Ensure contracts incorporate measurable standards including quality, timeliness, and quantity	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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		LOAN APPLICATION PROJECT			in acceptance criteria for deliverables.		
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL LOAN APPLICATION PROJECT	1/21/2025	03	Ensure relevant staff members are informed of and adhere to their roles and responsibilities in contract administration.	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL LOAN APPLICATION PROJECT	1/21/2025	04	Ensure product owners have input in contract administration, allowing them to participate in negotiations, and have decision-making authority over the vendor's performance.	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL LOAN APPLICATION PROJECT	1/21/2025	05	Establish a formal agency process for reviewing and accepting contract deliverables.	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL LOAN APPLICATION PROJECT	1/21/2025	06	Ensure that all relevant staff members receive clear communication of the formal process and personnel roles, and responsibilities for oversight over the acceptance of deliverables.	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
04801-0001-41	RHS	RURAL HOUSING SERVICE'S UNIFORM RESIDENTIAL LOAN APPLICATION PROJECT	1/21/2025	07	Devise a records system process that ensures contract file documentation is maintained and readily accessible to users.	1/24/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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34801-0001-21	RBS	Meat and Poultry Processing Expansion Program—Oversight of Grant Recipients' Use of Funds	12/23/2024	01	Develop, implement, and document key internal control activities RBS identifies as necessary to ensure RBS State Offices are conducting and documenting the results of annual onsite reviews to ensure grantees follow Federal regulations and the terms and conditions of the grants.	11/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
34801-0001-21	RBS	Meat and Poultry Processing Expansion Program—Oversight of Grant Recipients' Use of Funds	12/23/2024	02	Develop, implement, and document key internal control activities RBS identifies as necessary to ensure RBS State Offices are conducting and documenting the results of annual onsite reviews to ensure grantees follow Federal regulations and the terms and conditions of the grants.	11/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
09803-0002-51	RUS	IIJA - Rural Utilities Service's Evaluation and Prioritization of the Level of Service for	9/30/2025	01	We recommend that RUS ensure that its current practices regarding Level 2 reviews of summary reports of eligible applications are consistent with its written policies, and vice versa.[AH1][AH2][AH1][AH2] See par [12] of workpaper	3/31/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
09803-0002-51	RUS	IIJA - Rural Utilities Service's Evaluation and Prioritization of the Level of Service for	9/30/2025		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to	3/31/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.

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					strengthen the integrity and security of their operations.		
27601-0001-24	FNS	Food and Nutrition Service's Supplemental Nutrition Assistance Program Fraud Risk Assessments	5/29/2025	01	Designate a dedicated entity to manage the process of assessing SNAP fraud risks, consistent with the leading practices in GAO's Fraud Risk Management Framework. This entity should have clearly defined and documented responsibilities and authority, including managing fraud risk assessments and facilitating communication among stakeholders regarding SNAP fraud-related issues. (AS6.a, see Recommendation 1) (See Procedure B.1 - Assess Section - Summary, Conclusion)	3/31/2026	Management decision, an agreement between FNS and OIG on the planned actions to address the recommendation, was achieved on May 29, 2025. By September 30, 2025, FNS will implement and provide evidence of FNS's existing responsibility and authority for assessing and strategically managing SNAP fraud risks, including the SNAP Senior Executives' role in the management and facilitation of communication with stakeholders. FNS FM OICAI provided SNAP with a final action status template to assist with and document progress toward recommendation implementation. FNS is on track with implementing this recommendation by the agreed to estimated completion date of September 30, 2025. The final action status template will be utilized to periodically monitor progress on implementation over the next two months.
27601-0001-24	FNS	Food and Nutrition Service's Supplemental Nutrition Assistance	5/29/2025	02	Comprehensively assess SNAP fraud risks in adherence with leading practices identified in GAO's Fraud Risk Management Framework. (AS6.a, see Recommendation 2) (See	3/31/2026	Management decision, an agreement between FNS and OIG on the planned actions to address the recommendation, was achieved on May 29, 2025. By September 30, 2025, FNS

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		Program Fraud Risk Assessments			Procedure B.1 - Assess Section - Summary, Conclusion)		will implement and provide evidence of FNS's existing responsibility and authority for assessing and strategically managing SNAP fraud risks, including the SNAP Senior Executives' role in the management and facilitation of communication with stakeholders. FNS FM OICAI provided SNAP with a final action status template to assist with and document progress toward recommendation implementation. FNS is on track with implementing this recommendation by the agreed to estimated completion date of September 30, 2025. The final action status template will be utilized to periodically monitor progress on implementation over the next two months.
27601-0001-24	FNS	Food and Nutrition Service's Supplemental Nutrition Assistance Program Fraud Risk Assessments	5/29/2025	03	Document the fraud risk profile for SNAP, incorporating fraud risks determined from OIG Recommendation 2 activities, in adherence with applicable leading practices identified in GAO's Fraud Risk Management Framework. (AS6.a, see Recommendation 3) (See Procedure B.1 - Assess Section - Summary, Conclusion)	3/31/2026	Management decision, an agreement between FNS and OIG on the planned actions to address the recommendation, was achieved on May 29, 2025. By September 30, 2025, FNS will implement and provide evidence of FNS's existing responsibility and authority for assessing and strategically managing SNAP fraud risks, including the SNAP Senior Executives' role in the management and facilitation of

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							communication with stakeholders. FNS FM OICAI provided SNAP with a final action status template to assist with and document progress toward recommendation implementation. FNS is on track with implementing this recommendation by the agreed to estimated completion date of September 30, 2025. The final action status template will be utilized to periodically monitor progress on implementation over the next two months.
27601-0001-24	FNS	Food and Nutrition Service's Supplemental Nutrition Assistance Program Fraud Risk Assessments	5/29/2025	04	Design and implement an antifraud strategy for SNAP based on a fraud risk profile (see OIG Recommendation 3, above) consistent with leading practices as provided in GAO's Fraud Risk Management Framework.(AS6.a, see Recommendation 4)(See Conclusion)	3/31/2026	Management decision, an agreement between FNS and OIG on the planned actions to address the recommendation, was achieved on May 29, 2025. By September 30, 2025, FNS will implement and provide evidence of FNS's existing responsibility and authority for assessing and strategically managing SNAP fraud risks, including the SNAP Senior Executives' role in the management and facilitation of communication with stakeholders. FNS FM OICAI provided SNAP with a final action status template to assist with and document progress toward recommendation implementation. FNS is on track with implementing this

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							recommendation by the agreed to estimated completion date of September 30, 2025. The final action status template will be utilized to periodically monitor progress on implementation over the next two months.
27601-0004-31	FNS	Child and Adult Care Food Program Meal Reimbursement Claims Process for Child Care Centers	8/13/2025	01	Direct the selected State agency to review the four sponsoring organizations that provided documentation and had meal count discrepancies, expand the review as appropriate, and determine whether the results warrant review of other sponsoring organizations as well.	1/30/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
27601-0004-31	FNS	Child and Adult Care Food Program Meal Reimbursement Claims Process for Child Care Centers	8/13/2025	02	Direct the selected State agency to provide further training to CACFP sponsoring organizations on point of service meal counts.	1/30/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
27601-0004-31	FNS	Child and Adult Care Food Program Meal Reimbursement Claims Process for Child Care Centers	8/13/2025	03	Direct the selected State agency to review the sponsoring organization identified in this finding that declined to provide acceptable State-required documentation to determine whether meal claims of more than $6.6 million are unsupported, recover any costs determined to be unallowable, and determine whether further action is appropriate.	1/30/2026	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
27601-0004-31	FNS	Child and Adult Care Food Program Meal	8/13/2025	04	Review and revise guidance such as Existing Flexibilities in the Child and Adult Care Food	1/30/2026	Realistic progression of actions are showing good-faith efforts

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		Reimbursement Claims Process for Child Care Centers			Program, dated July 26, 2013, as necessary, to provide clarity that States need to enforce any additional operating requirements they prescribe.		to close and implement the recommendation.
27801-0001-18	FNS	Evaluation of California's Use of Supplemental Nutrition Assistance Program Administrative Funds for Participants' Benefits	8/25/2025	01	Ensure CDSS corrected the miscoding error of the $282,665 claimed as SNAP administrative expenses. Ensure the funds that were previously reimbursed by FNS were adequately returned, and CDSS appropriately claimed and was reimbursed for the Pandemic EBT administrative expense through proper funding.	12/31/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
27801-0001-18	FNS	Evaluation of California's Use of Supplemental Nutrition Assistance Program Administrative Funds for Participants' Benefits	8/25/2025	02	FNS should review whether Pandemic Electronic Benefit Transfer administrative expenses were properly claimed and reported in the next FMR of CDSS.	12/31/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
50801-0001-31	FNS	Food Distribution Program on Indian Reservations (FDPIR) and Commodity Supplemental Food Program (CSFP)	7/15/2025		[REDACTED] USDA OIG has determined that this audit contains sensitive information and will not be publicly released due to the risk of circumvention of law. The agencies within this audit are committed to implementing corrective actions promptly and effectively to strengthen the integrity and security of their operations.	12/30/2025	Realistic progression of actions are showing good-faith efforts to close and implement the recommendation.
07601-0002-41	FAS	Foreign Agricultural	7/10/2024	09	Establish and implement a formalized plan to resolve the	12/31/2024	FAS will continue to complete the corrective action.

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		Service's Controls Over McGovern-Dole International Food for Education Program Funding			historical backlog and close out these agreements.		
07601-0002-41	FAS	Foreign Agricultural Service's Controls Over McGovern-Dole International Food for Education Program Funding	7/10/2024	10	Analyze whether FAS' existing closeout process (including the agency's existing resources and distribution of responsibilities) is effective to meet its objectives, and implement closeout process revisions, if needed, based on the results.	12/31/2024	Close out SOP created/reviewed/implemented. Program manager Lindsay G. Carter asserts: IFAD is closely monitoring staffing resources and distribution of responsibilities following major updates to the closeout process. The final corrective actions include an overhaul of the Closeout Standard Operating Procedures (SOP), including seeking OMB approval for supplemental financial cover sheet to streamline AGMO review of closeout requests, and re-assigning current staff to manage the closeout portfolio." FAS continues to move more agreements through the new close-out process, monitoring and assessing the outcomes of the current changes to the timeline of closeout requests. FAS commits to ongoing evaluation and will add additional resources as required.
08801-0002-22	FS	IIJA—Collaborative Aquatic Landscape Restoration Program	12/12/2024	01	Establish and implement a method to track the amount of CALR S&E funds expended separately from other IIJA NFS	10/30/2025	The Corrective Action Plan closeout response has been drafted. It will undergo review and proceed through the

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					S&E funds.(see Step, Paragraph 12 last sentence)		agency clearance process before being submitted as the formal closeout request. Following review and approval of the draft response, submit the closeout request. Complete the Corrective Action Plan closure process.
08801-0002-23	FS	IIJA - Forest Service Implementation of Federal Wildland Firefighter Salary Requirements a	3/18/2025	01	We recommend that FS determine whether the IIJA funds totaling $519,907 in questioned costs spent on salaries of non-Federal wildland firefighters were allowable. As appropriate, recover any costs determined to be unallowable. (See B.1.PRG Summary Conclusion Section Recommendation Section recommendation 1)	2/28/2026	Continue finalizing corrective action guidance, recovering unallowed costs, and advancing automation to close the CAP in a timely manner.
08801-0002-23	FS	IIJA - Forest Service Implementation of Federal Wildland Firefighter Salary Requirements a	3/18/2025	03	We recommend that FS develop and implement a secondary review process to ensure the accuracy of data entered into FS' HR system for retirement coverage. (See B.1.PRG Summary Conclusion Section Recommendation Section para 15 recommendation 3)	2/28/2026	Continue to work with SMEs to finalize the secondary review process and obtain leadership review and approval.
08801-0002-23	FS	IIJA - Forest Service Implementation of Federal Wildland Firefighter Salary Requirements a	3/18/2025	04	We recommend that FS develop and implement an action plan for the overpayments and underpayments identified in FS' internal review of all salary increase payments. As appropriate, recover any costs determined to be unallowable. (See B.1.PRG Summary	2/28/2026	Continue monitoring NFC billing, payment processing, and employee responses. Track waiver submissions and initiate follow-up actions as needed. Finalize procedures to validate underpayment amounts and determine appropriate payment methods.

Audit Number	**Bureau**	**Audit Title**	**Audit Issuance Date (Date of Publication)**	**Rec #**	**Description**	**Current Target Date**	**Timeline for Full Implementation**
					Conclusion Section Recommendation Section recommendation 4)		
08801-0002-23	FS	IIJA - Forest Service Implementation of Federal Wildland Firefighter Salary Requirements a	3/18/2025	05	We recommend that FS consider an innovative approach, such as automation, technology, or a combination of both, that would allow for more timely completion of its review of salary increase payments. (See B.1.PRG Summary Conclusion Section Recommendation Section recommendation 5)	2/28/2026	An automated approach was considered. There is a permanent pay fix for past payment. Assessed and determine using automation for all future salary increases. FS is working to complete this task to prepare the CAP closeout request in a timely manner.
08801-0002-41	FS	IIJA—Restoration Projects on Federal Land	3/25/2025	01	Establish clearly defined, measurable objectives for the ECAP program that align with the expectations in the GAO Green Book and FS policy.	3/4/2026	Budget constraints impact the agency's ability to implement corrective action at this time. Forest Service plans to reassess if funding becomes available. Forest Service plans to reassess if funding becomes available.
08801-0002-41	FS	IIJA—Restoration Projects on Federal Land	3/25/2025	02	Establish and document a hiring strategy to ensure FS has sufficient qualified staff at all levels of the ECAP Program.	3/4/2026	Budget constraints impact the agency's ability to implement corrective action at this time. Forest Service plans to reassess if funding becomes available. Forest Service plans to reassess if funding becomes available.
08801-0002-41	FS	IIJA—Restoration Projects on Federal Land	3/25/2025	03	Document a knowledge management plan to ensure all relevant information from ECAP program activities is communicated and provided to successors.	3/4/2026	Budget constraints impact the agency's ability to implement corrective action at this time. Forest Service plans to reassess if funding becomes available. Forest Service plans to reassess if funding becomes available.