USDA
United States Department of Agriculture

Annual Plan

Fiscal Year 2021

October 2020

OFFICE OF INSPECTOR GENERAL

MESSAGE FROM THE

INSPECTOR GENERAL

The U.S. Department of Agriculture (USDA) Office of Inspector General (OIG)'s *Annual Plan for Fiscal Year 2021* describes how OIG will accomplish its mission of promoting economy, efficiency, effectiveness, and integrity in the delivery of USDA programs throughout the fiscal year. Our Annual Plan is aligned with OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*, which established our current goals and objectives. Accordingly, our *Annual Plan for Fiscal Year 2021* focuses on critical USDA programs and activities of national importance.

A factor that affects the fiscal year (FY) 2021 plan is the persistence of the coronavirus disease 2019 (COVID-19) pandemic. To date, several pandemic relief measures, specifically the Families First Coronavirus Response Act[1] and the Coronavirus Aid, Relief, and Economic Security (CARES) Act[2] provided more than $35 billion[3] to USDA to fund programs to address nutrition assistance, relief for farmers, aid to rural communities, and others affected by the pandemic. OIG developed and issued an *Oversight of COVID-19 Funding Plan* in April 2020, and many of the activities in this document reflect the risk-based methodology described in that plan. OIG is also committed to the safety and wellness of our employees, and activities associated with both are reflected in this *Annual Plan*.

Finally, OIG is an active member of the Pandemic Response Accountability Committee (PRAC), which promotes transparency and conducts and supports oversight of covered funds and the coronavirus response to: (1) prevent and detect fraud, waste, abuse, and mismanagement; and (2) mitigate major risks that cut across program and agency boundaries. OIG participates in various PRAC activities, including transparency, data, audit, and investigative activities.

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[1] Pub. L. No. 116-127, 134 Stat. 178 (2020).

[2] Pub. L. No. 116-136, 134 Stat. 281 (2020).

[3] OIG performed work to identify the funding streams USDA used to respond to the COVID-19 pandemic as of May 31, 2020. Specifically, we identified the programs, appropriations, and any other funding streams used. This work identified additional funds that USDA used to respond to the COVID-19 pandemic. Our objective was not to determine whether this use of these additional funds was appropriate. A copy of this report can be found on our website https://www.usda.gov/oig/reports/inspector-general-reports.

As always, our *Annual Plan* focuses on critical USDA programs and activities of national importance. Our audits and investigations continue to address the need for safety and security in Department programs and resources. For example, we will evaluate the Food Safety and Inspection Service's (FSIS) COVID-19 pandemic response at meat slaughter and processing establishments. We also investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.

Other reviews help USDA strengthen program integrity. For example, we are evaluating the administration of the Agricultural Marketing Service's (AMS) Farmers to Families Food Box Program contracting procedures during a national emergency. We also investigate allegations of criminal activity in USDA's hurricane and other disaster relief and assistance programs such as the Supplemental Nutrition Assistance Program (SNAP), crop insurance, indemnity payments, grants, and loans to ensure entitlements and benefits are distributed based on eligibility and used for their intended purpose.

In addressing our mission goals, our audits, inspections, and investigations help USDA strengthen the Department's ability to achieve results-oriented performance. They focus on areas such as improved financial management, accountability, and outreach activities. For example, we continue to assess the adequacy of the design of the Forest Service's (FS) policies and procedures to ensure that the duties and responsibilities of FS personnel are adequately segregated from initiating, approving, or executing reimbursable agreements or costshare agreements in accordance with Standards for Internal Control in the Federal Government. In addition, our investigators address allegations of employee misconduct throughout the Department to include investigations of senior management misconduct and whistleblower reprisal complaints.

Our Office of Analytics and Innovation[4] (OAI) provides visibility into data and delivers decision-ready information for use by OIG. In particular, OAI is developing

[4] In June 2020, OIG realigned its pilot Office of Communications with its Office of Data Sciences in order to create the Office of Analytics and Innovation. This realignment supports the Goals and Strategies outlined in the *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024.*

evidence-based business intelligence products that will further enhance OIG's ability to plan and execute its core mission and administrative functions. For example, OAI is developing a comprehensive business intelligence product to proactively analyze COVID-19 spending data to identify potential relationships, patterns, anomalies, and trends that can be addressed through audits or investigations, as appropriate. In addition, OAI is developing an OIG enterprise operational dashboard leveraging descriptive and diagnostic analytics to enhance data driven decision making.

This *Annual Plan* also demonstrates our commitment to improving our own operational efficiency and effectiveness. In particular, OIG will continue work on three organizational improvement initiatives in support of its two operational goals. These initiatives include workforce planning and talent management, performance management, and communications. As such, we have several initiatives in FY 2021 to: further the development of our enhanced strategies and measures for succession planning and knowledge management; establish a new performance management system with new performance standards; and continue fostering employee engagement and improve communications.

This *Annual Plan for Fiscal Year 2021* recommits OIG to accomplishing our strategic goals while ensuring that we remain true to our core values as stated in OIG's *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024*:

> The principles of integrity, objectivity, and diversity and inclusion guide our decision making. We are committed to the highest degree of ethical conduct and to meeting or exceeding the applicable quality standards in the work we perform. We maintain an independent perspective based on impartial research, critical thinking, and a close examination of facts. We embrace diversity—the uniqueness of backgrounds, skills, and beliefs—and promote inclusion—creating an environment where each individual feels welcomed and a valued part of the organization. We believe diversity strengthens and inclusion empowers, and together they propel OIG forward as a high-performing organization.

OIG looks forward to working with the Secretary and Congress as we continue to provide effective oversight of USDA programs in FY 2021.

Phyllis K. Fong
Inspector General

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Figure 1. Aerial view of a cotton-picking harvester. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

INTRODUCTION

OIG's Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024 establishes our mission, vision, and goals for 5 years. Our mission is to promote the economy, efficiency, and integrity of USDA programs and operations through audits, investigations, inspections, data analytics, and reviews. We accomplish our mission by way of an organizational culture that embraces the value and dignity of all individuals and encourages innovation, trust, and positive change through a diverse and inclusive workforce. Our work advances the value, safety and security, and integrity of USDA programs and operations. We are committed to this shared vision and continually strive for excellence by leveraging diversity of thoughts and perspectives and empowering employees to succeed.

OIG is committed to providing a positive return on the U.S. taxpayers' investment by planning our work to address the issues of greatest importance and achieve the most significant results. This *Annual Plan* presents the FY 2021 work that OIG intends to undertake in support of our *Strategic Mission and Diversity and Inclusion Plan*.

RESOURCES AND ORGANIZATION

Appendix B shows our current organizational structure and Appendix C describes our functional responsibilities.

We assessed the work for this *Annual Plan* using risk-based methodologies related to USDA programs and achievement of our mission goals. In addition, our work establishing an OIG Enterprise Risk Profile was used to assess work associated with our operational goals. At this time, barring unanticipated events, we believe we will have the resources available to accomplish this plan.

Figure 2. Cattle roam an agricultural research farm in the eastern United States. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

FY 2021 WORK PLAN

MISSION GOALS

The following is a summary of the work we plan in support of our FY 2021 strategic mission goals.

Goal 1

Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

We expect to use approximately 16 percent of our audit and 15 percent of our investigative resources in achieving this goal.[5] Our audit work focuses on assessing management control systems designed to ensure that the Department is effectively protecting consumers and the Nation's agricultural resources. Our audit work also focuses on the security and management of the Department's information technology (IT) resources. Our investigative work focuses on agricultural inspection activities (such as those related to organically grown items), employee safety, the smuggling of prohibited food items, homeland security concerns, and crimes impacting animal health and safety.

For FY 2021, our priorities include the following:

- Continue to investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.

APHIS Animal Care Program Inspections of Problematic Dealers (Audit Report 33002-4-SF)

- Continue to evaluate the adequacy of Animal and Plant Health Inspection Service's (APHIS) controls to ensure dog breeder compliance with the Animal Welfare Act and follow up on

[5] While all OIG components contribute to each goal, we can currently quantify and project only the audit and investigation resources employed.

agency actions taken in response to an OIG report issued in May 2010.

Follow Up on APHIS' Implementation of the Select Agent or Toxin Regulations
(Audit Report 33701-0001-AT)

- Continue to evaluate the effectiveness of APHIS' controls over select agents as part of the Federal Agent Program to reduce the threat to public, animal, and plant safety, and to animal and plant products, and follow up on agency actions taken in response to an OIG report issued in November 2012.

Controls over APHIS Licensing of Animal Exhibitors
(Audit Report 33601-10-CH)

- Continue to evaluate APHIS' controls over the licensing of exhibitors of dangerous animals, and to evaluate the agency's efforts to safeguard both the animals and members of the public who visit exhibitor facilities, and follow up on agency actions taken in response to an OIG report issued in July 2010.

- Continue to determine if the selected USDA mission area is capable of: (1) preventing a ransomware attack; and (2) mitigating and recovering from a ransomware attack.

- Provide technical oversight for the FY 2020 Federal Information Security Modernization Act audit.

- Evaluate the FSIS COVID-19 pandemic response at meat slaughter and processing establishments.

- Evaluate the adequacy of prevention measures the FS implemented due to COVID-19 to protect employees and the public at recreation sites.

- Continue to engage in animal fighting investigative initiatives.

- Evaluate and investigate complaints associated with FSIS inspection efforts at meat slaughter and processing facilities during the COVID-19 pandemic response.

- Continue to work with the Department and various State agriculture departments on all ongoing investigations to reach successful conclusions, including enhanced liaison engagement with program officials, to ensure the proper reporting of program violations to OIG.

Figure 3. USDA Agricultural Marketing Service Poultry Graders inspect turkeys in Pennsylvania. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Strawberries
Produce of U.S.A.
Strawberries
Produce of U.S.A.
Strawberries

Figure 4. Farm workers pick strawberries on a farm. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Goal 2

Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

We expect to use approximately 38 percent of our audit and 75 percent of our investigative resources to accomplish this goal. Our focus includes assessing internal controls and identifying risk indicators that should increase both OIG's and USDA's ability to detect and prevent program abuse and criminal activity. Integrity in the various benefit and entitlement programs of USDA, including those programs that provide payments directly or indirectly to individuals and/or entities, is a primary investigative focus.

Our FY 2021 priorities include the following:

- Continue to evaluate the administration of the Farmers to Families Food Box Program by determining whether AMS: (1) designed the solicitation according to the requirements of the Federal Acquisition Regulation and Departmental guidance; (2) awarded the contracts in accordance with the solicitation requirements; (3) developed and used a methodology to equitably allocate funding to contractors; and (4) developed and implemented controls to ensure awardees fulfilled the obligations of the contract.

- Continue to evaluate the Farm Service Agency's (FSA) design and administration of the Market Facilitation Program.

- Investigate allegations concerning the FSA Market Facilitation Program trade aid to farmers.

- Continue to evaluate FSA's and the State of Florida's delivery of the Citrus Recovery Block Grant program.

- Evaluate the effectiveness of the Rural Utility Service's (RUS) Distance Learning and Telemedicine Program in delivering critical services during a national emergency.

- Continue to evaluate the Food and Nutrition Service's (FNS) SNAP waiver process.

- Continue to evaluate if food commodity purchases were procured from intended agricultural businesses and met the procurement and distribution requirements. Specifically, we will evaluate AMS' procurement activities related to the program's traditional commodity purchases and purchases from domestic agricultural businesses impacted by trade retaliations between FYs 2017 and 2019.

- Continue to evaluate whether the selection process used to award the grants complied with program requirements of the Foreign

Figure 5. Hurricane Maria crop damage in Puerto Rico. Photo by Puerto Rico Department of Agriculture. It is from USDA's Flickr account and does not depict any particular audit or investigation.

Agricultural Service's (FAS) Agricultural Trade Promotion Program.

- Evaluate Rural Development's Business and Industry Guaranteed Loan modifications in response to COVID-19.

- Continue to develop a comprehensive business intelligence product, with related dashboards, to proactively analyze COVID-19 related spending that will assist in identifying potential relationships, patterns, anomalies, and trends.

- Continue to investigate allegations concerning FNS feeding programs.

- Continue to investigate allegations concerning the FSA Coronavirus Food Assistance Program.

- Continue participation in multi-jurisdictional identity theft/benefit fraud task forces and/or interagency working group initiatives that leverage resources in investigating allegations associated with the CARES Act.

- Investigate allegations of fraud in USDA's hurricane and other disaster relief and assistance programs such as crop insurance, indemnity payments, and grants and loans.

FNS feeding programs include:

- Summer Food Service Program
- Child and Adult Care Food Program
- National School Lunch Program
- Special Supplemental Nutrition Program for Women, Infants, and Children

Figure 6. Rain from Hurricane Matthew increased the water flow in wetlands, flooding some roadways and farmlands in North Carolina. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

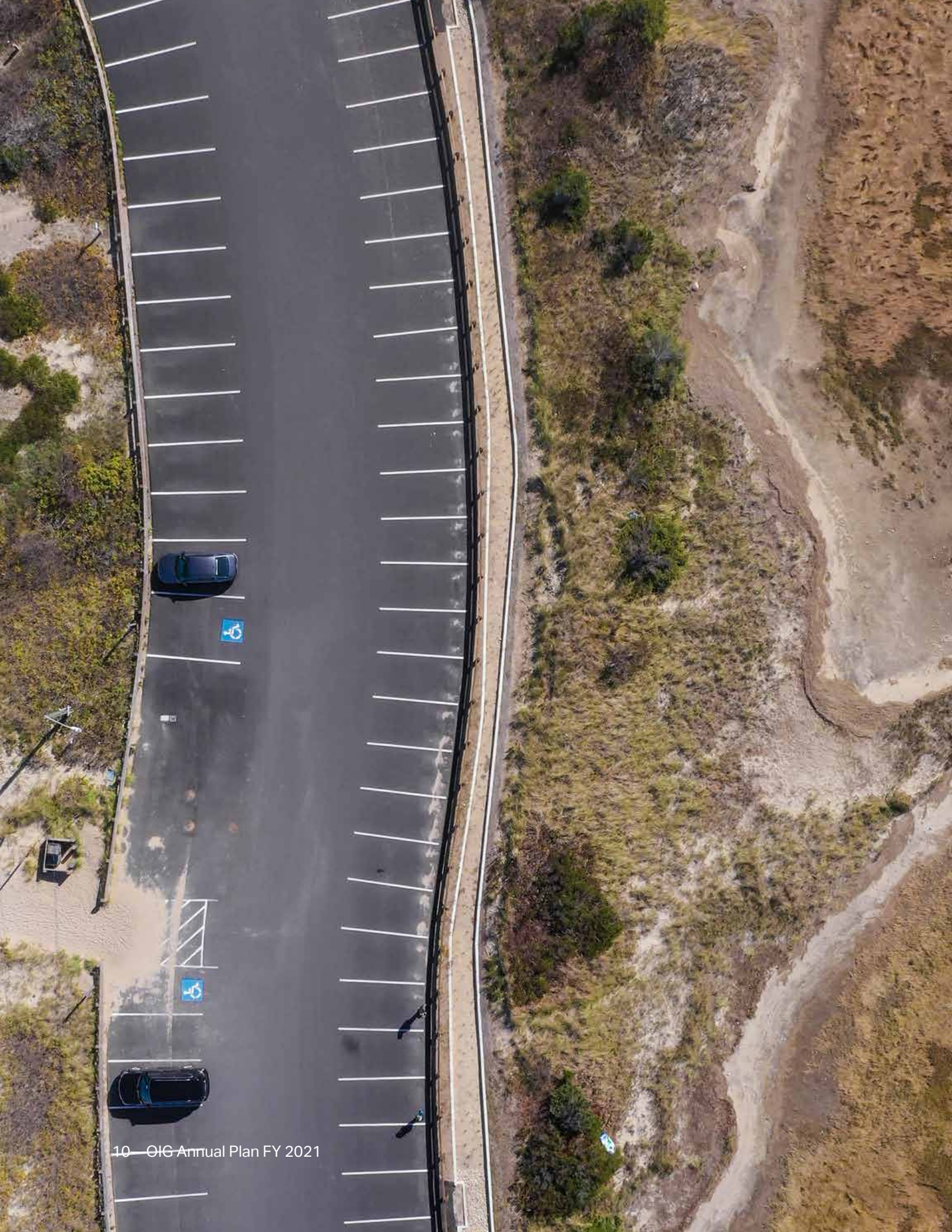

Figure 7. USDA Natural Resources Conservation Service stormwater management at this beach parking lot helps control the rain runoff. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Goal 3

Strengthen USDA's ability to achieve results-oriented performance.

We expect to use approximately 46 percent of our audit and 10 percent of our investigative resources to accomplish this goal. Our audit focus includes areas such as improved financial management, accountability, and outreach activities. Our investigative efforts address such areas as IT security and allegations of management and employee misconduct.

Our FY 2021 mandated and priority work includes the following:

- Continue to conduct audits of the FYs 2019–2020 USDA consolidated financial statements and the financial statements of five stand-alone agencies and entities. These agencies are the Commodity Credit Corporation (CCC), the Federal Crop Insurance Corporation, FNS, the Natural Resources Conservation Service (NRCS), and Rural Development.

- Continue to develop a set of automation tools to enhance the data analysis activities associated with financial statement audits.

- Continue to assess the adequacy of the design of FS' policies and procedures to ensure that the duties and responsibilities of FS personnel are adequately segregated from initiating, approving, or executing reimbursable agreements or cost share agreements in accordance with Standards for Internal Control in the Federal Government.

- Assess the: (1) completeness, timeliness, quality, and accuracy of FY 2021 financial and award data submitted for publication on USASpending.gov; and (2) Department's implementation and use of the Governmentwide financial data standards

USAspending.gov is the official open data source of Federal spending information. It tracks how Federal money is spent in communities across America and beyond through interactive tools that explore elements of the Federal budget, such as Federal loan, grant, and contract data.

established by the Office of Management and Budget and the Department of the Treasury.

The Agriculture and Food Research Initiative is a competitive grants program for agricultural sciences. NIFA awards research, education, and extension grants to improve rural economies, increase food production, stimulate the bioeconomy, mitigate impacts of climate variability, address water availability issues, ensure food safety and security, enhance human nutrition, and train the next generation of the agricultural workforce.

- Evaluate the National Institute of Food and Agriculture's (NIFA) internal controls over the Agriculture and Food Research Initiative program, which are designed to assure that: (1) recipients were properly selected based on a system of peer and merit review; (2) projects are monitored to assure they remain in compliance with grant agreements terms (including matching requirements and proper use of funds); and (3) projects fulfill their objectives and deliver anticipated results.

- Continue to investigate allegations of employee misconduct.

- Enhance USDA employee awareness of the whistleblower protection requirements.

- Continue to evaluate complaints received concerning USDA's oversight of the civil rights complaints process.

- Continue to address allegations of senior management misconduct, whistleblower reprisal complaints, and other statutorily mandated requirements/investigations, as well as allegations of a sensitive nature.

- Continue to investigate allegations involving child pornography.

- Continue to determine whether USDA research agencies are facing challenges to accomplishing USDA's mission of producing scientific research products.

The Geospatial Data Act of 2018 was signed into law by the President on October 5, 2018.

- Continue to determine USDA's compliance with the Geospatial Data Act of 2018.[6]

[6] Pub. L. No. 115-254, div. B, tit. VII, §§ 751-759C, 132 Stat. 3186, 3413 (2018).

Figure 8. (right) A worker weighs and logs a lobster on a data sheet. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Figure 9. (below) Soybeans are tested for seed viability at the Agricultural Research Service National Laboratory for Genetic Resources Preservation. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Figure 10. A hand is raised for questions during a joint USDA and Environmental Protection Agency National Civil Rights Conference. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

OPERATIONAL GOALS

The following is a summary of the work we plan in support of our FY 2021 strategic operational goals.

Goal 1

Advance a creative, forward-thinking organization by leveraging the strength of a high-performing, diverse, and inclusive workforce.

In order to achieve our critical oversight mission goals and priorities, OIG is committed to building a high-performing workforce that values diversity and inclusion and strengthening OIG's organizational culture. OIG will continue its focus on the three organizational improvement initiatives focusing on workforce planning and talent management, performance management, and communications, as stipulated in the *Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024* .

Our FY 2021 priorities include the following:

- Continue to advance a culture of inclusiveness at all levels by fostering a fair, open, diverse, and cooperative working environment.
- Strive to sustain a model equal employment opportunity (EEO) program.
- Participate as an active member of the Council of the Inspectors General on Integrity and Efficiency's Diversity, Equity, and Inclusion Working Group.
- Design, develop, and implement a new OIG intranet presence to ensure that OIG staff have ready access to information necessary to execute their responsibilities and to enhance overall internal communications and transparency.

Figure 11. Virtual panorama of an event meeting room at USDA. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

- Continue to enhance OIG data literacy, utilizing various methodologies and platforms, in order to promote, share, collaborate, and learn about OIG data-related efforts.

- Increase OIG's onboard staffing by hiring well-qualified and diverse individuals through programs, hiring authorities, and partnerships that attract candidates from all segments of society.

- Continue to identify, evaluate, and implement improvements to OIG's new employee onboarding program to improve new employees' initial work experience and enhance retention by maximizing support and development of virtual work environment tools and strategies.

- Continue to develop and retain our employees by furthering the development of our enhanced strategies for succession planning and knowledge management that support OIG's mission and culture.

- Engage with OIG staff to establish a new performance management system that will develop new performance standards, train all OIG employees on performance expectations, and empower them to be active owners and participants in their performance and career development.

- Continue to foster collaboration, flexibility, and fairness using career development tools to inspire all individuals to achieve superior results in support of organizational goals.

- Continue to pursue workplace policies that maximize work-life flexibility.

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Figure 12. Snapshot of USDA OIG's new website design. OIG photo.

Goal 2

Advance OIG operations and efficiency by embracing continuous improvement and optimizing enterprise resources.

Just as we continually seek improvement in USDA activities from a mission perspective, OIG is committed to constant improvement and increased efficiency and effectiveness in our administrative operations based on data-driven, risk-based decision making.

Our FY 2021 priorities include the following:

- Continue efforts related to refining and adopting the OIG enterprise risk profile and related mitigation strategies.
- Continue to develop data governance activities related to the management, maintenance, and use of strategic data assets in alignment with the principles of the Foundations for Evidence-Based Policymaking Act of 2018.[7]
- Continue developing the newly launched OIG external website presence in order to enhance stakeholder communications.
- Develop and deploy an OIG enterprise operational dashboard leveraging descriptive and diagnostic analytics to enhance evidence-based decision making.
- Utilizing data for informed decision making, continue to reduce OIG's space footprint and costs while creating a more functional and efficient workplace that focuses on employee safety and health, better utilization of physical space, and seeking innovation wherever possible to embrace a more mobile workforce.
- Continue to improve the efficiency and effectiveness of OIG's budget execution activities, which includes ensuring the

[7] Pub. L. No. 115–435, 132 Stat. 5529 (2019).

effectiveness of internal controls over operations and reporting, as well as senior leadership involvement in decision making to ensure equitable and consistent spending throughout the fiscal year.

- Improve OIG's IT operations by upgrading our mobile landscape, replacing end-of-life equipment, and acquiring and deploying modernized IT software and hardware tools to enhance OIG's operational capabilities.

- Continue to provide timely and reliable legal and management advice, reports, and services to support the effective functioning of all OIG components.

- Continue to support the integrity and efficiency of OIG operations by maintaining an effective quality assurance and internal review program.

- Continue to leverage existing OIG resources to update and streamline programmatic operating policies, procedures, and workflows, as well as enhance internal controls to ensure proper oversight.

- Continue to increase efforts to protect employee safety and health by improving OIG's emergency preparedness by reviewing and updating all Occupant Emergency Plans, training all employees accordingly, and conducting safety inspections of facilities.

- Streamline OIG's travel and procurement operations by implementing new tools to increase efficiency.

- Improve OIG's efficiency by streamlining and reorganizing administrative functions to better serve internal customers and stakeholders.

Figure 13. A row of staff cubicles in an office. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

Figure 14. Farmland in the Eastern United States. This photo is from USDA's Flickr account. It does not depict any particular audit or investigation.

CONCLUSION

Factor 1: Challenges recruiting, hiring, and retaining sufficient personnel to meet stakeholder demands for OIG services.

Factor 2: Budgetary challenges that impact OIG's ability to maintain an adequate workforce, support mission-critical activities, and keep pace with technological advancement.

Factor 3: Unanticipated legislative requirements and emergency mandates that affect OIG's allocation of resources.

In developing this *Annual Plan*, we assessed the intended work's strategic alignment and importance, anticipated outcomes, and resource requirements. We believe it represents a balanced and achievable set of performance objectives.

As documented in our *Five-Year Strategic Mission and Diversity and Inclusion Plan,* USDA has approximately 300 programs that include food and nutrition recipients, farm and ranch operations, other rural businesses, future-focused research scientists seeking solutions to agricultural problems, and responders dealing with disasters in rural areas.

Given such a diversity of program coverage, OIG has identified factors that could potentially affect the achievement of OIG's strategic goals, which could also affect our *Annual Plan*.

Adjustments may become necessary due to shifting priorities, available resources, or other unforeseen circumstances, such as requests from the Secretary, Departmental leaders, or Congress. Throughout the fiscal year, we will measure our progress towards achieving the performance objectives and will report our results through our semiannual reports to Congress.

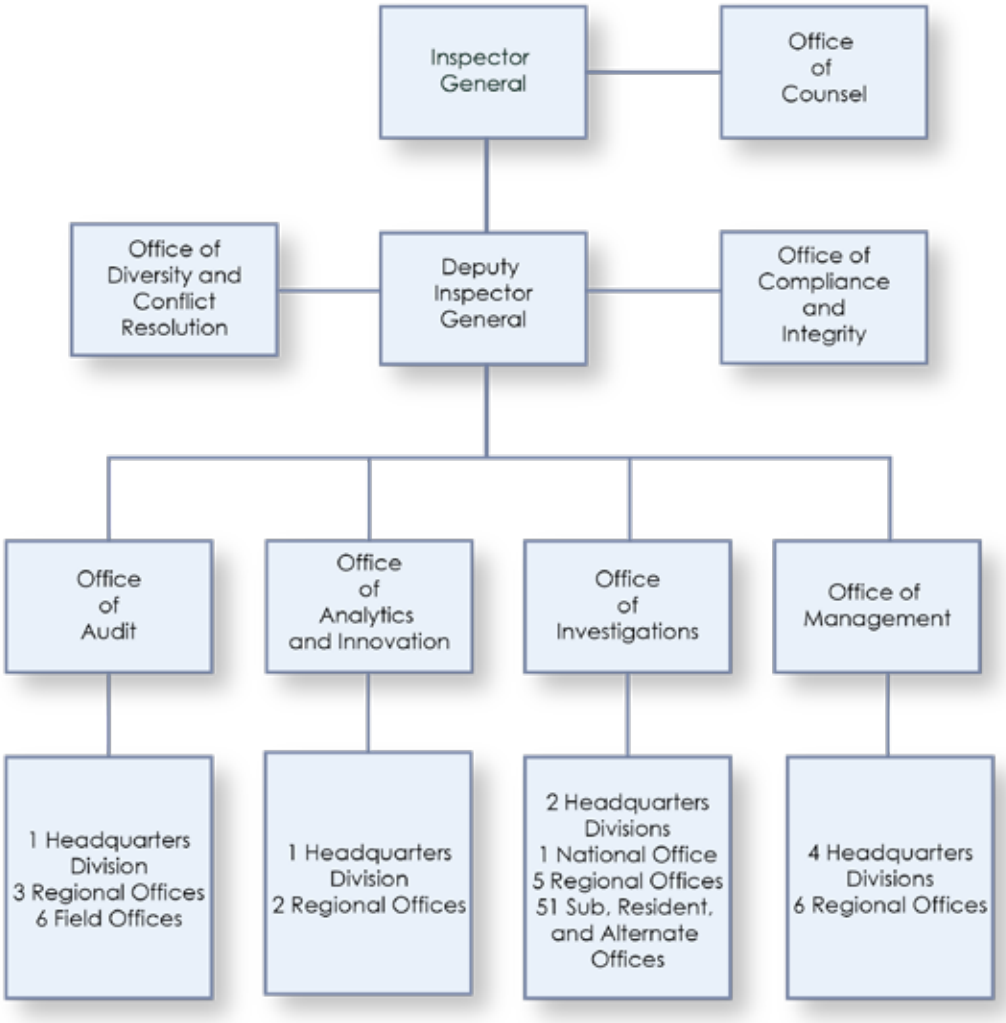
APPENDIX A: RELATED MATERIALS AND INFORMATION

Five-Year Strategic Mission and Diversity and Inclusion Plan—Fiscal Years 2020–2024:
https://www.usda.gov/sites/default/files/USDA_OIG_2020_Five_Year_Plan.pdf

USDA Management Challenges (September 2020):
https://www.usda.gov/oig/management-challeges/2020-management-challenges

Pandemic Response Accountability Committee:
https://www.usda.gov/oig/reports/oig-plan-oversight-covid-19-funding
https://pandemic.oversight.gov/

APPENDIX B: OIG ORGANIZATIONAL CHART: October 1, 2020



APPENDIX C: OIG'S AREAS OF RESPONSIBILITY

Audit

The Office of Audit (OA) examines the economy and efficiency of USDA programs and operations, including program results, compliance with applicable laws and regulations, and the accuracy of financial reports. While most audit work is done by in-house staff, OA also contracts with certified public accountants for some work and oversees the quality of work completed by auditors under contract to other USDA agencies. OIG audits are completed in accordance with Government Auditing Standards, published by the U.S. Government Accountability Office. In addition, OA performs inspections conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*.

Figure 15. Cover of the Yellow Book. Adapted from Government Auditing Standards, by U.S. Government Accountability Office, 2018, retrieved from https://bookstore.gpo.gov/products/government-auditing-standards-2018-revision.

The Generally Accepted Government Auditing Standards are also known as the Yellow Book.

Investigations

The Office of Investigations (OI) utilizes specific law enforcement activities, tools, and techniques, including use of asset forfeiture, to conduct investigations and prevent fraud, waste, and abuse in the programs and operations of USDA. Investigative work may result in judicial and administrative actions to resolve allegations and to prevent and deter future instances of illegal or fraudulent acts or employee misconduct.

The OIG Hotline serves as a key operational function for reporting potential violations of laws and regulations relating to USDA programs.

Analytics and Innovation

The Office of Analytics and Innovation (OAI) empowers OIG to leverage data and information proactively in order to promote efficiency and effectiveness. OAI's vision is to modernize the way OIG does business and interacts with its stakeholders by using innovative techniques as the pathway to transform oversight and operations. By developing and deploying

In addition, OAI facilitates, writes, edits, designs, and publishes OIG enterprise documents and reports and provides assistance in the preparation of OIG policy documents.

advanced analytical tools for fraud detection and performance risk assessments, OAI provides tools that can generate high volume investigative leads and audit objectives. OAI utilizes stakeholder feedback to inform its approach to design, develop, and craft OIG strategic engagement plans and communication methodologies.

OCI also investigates allegations of criminal and/or administrative misconduct by OIG employees.

Compliance and Integrity

The Office of Compliance and Integrity (OCI) performs independent quality assurance and internal control reviews of OIG operations. OCI's reviews provide senior management with reasonable assurance that OIG operations and activities are being carried out in accordance with policy.

OC also manages OIG's Congressional and media relations, ethics, Freedom of Information Act and Privacy Act programs, as well as reviews of proposed legislation, regulations, policies, and procedures.

Counsel

The Office of Counsel (OC) provides legal advice and representation on issues arising during the course of OIG work including audits, investigations, inspections, data analysis, and reviews, as well as on internal administrative and management issues.

DCR also guides OIG staff through the use of the Federal sector employment discrimination complaint and dispute resolution processes, as appropriate.

Diversity and Conflict Resolution

The Office of Diversity and Conflict Resolution (DCR) advises OIG leadership on applying the principles of civil rights, EEO, dispute resolution, diversity, inclusion, and equity, on matters affecting the OIG workforce, program activities, and development of policy.

Management

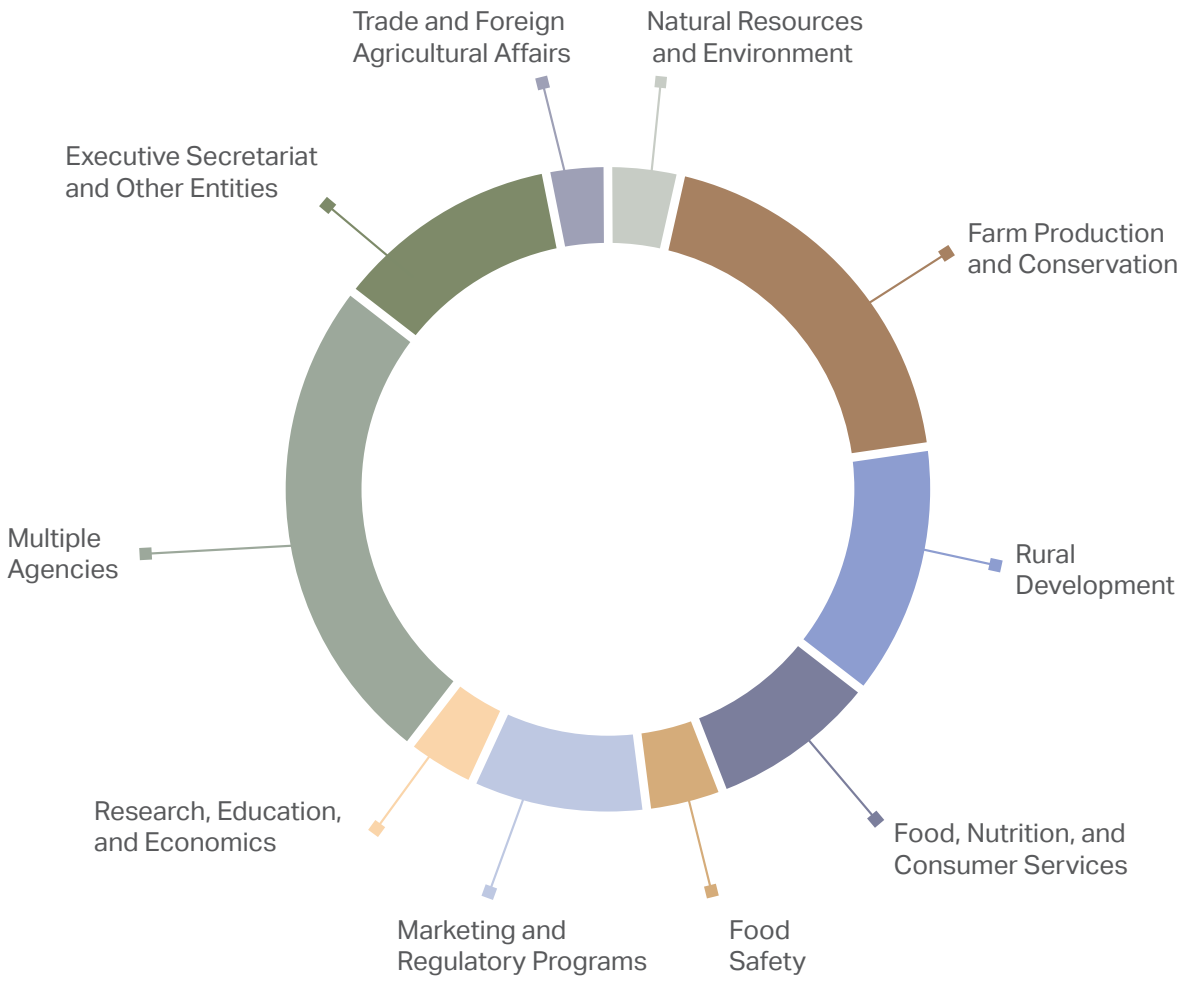
The Office of Management (OM) ensures that funding, technology and equipment, policies, and staff are in place so that OIG can function efficiently and effectively. Responsibilities include asset management, budget formulation and execution, human resources, cross-OIG workplace training, and information technology.

APPENDIX D: DISTRIBUTION OF AUDIT RESOURCES BY AGENCY

FY 2021 PLANNED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—3.7%	FS	3.7
FARM PRODUCTION AND CONSERVATION—19.2%	CCC	0.2
	FSA	8.4
	NRCS	0.8
	Risk Management Agency (RMA)	9.8
RURAL DEVELOPMENT—12.7%	Rural Business-Cooperative Service (RBS)	1.5
	Rural Development	6.9
	RUS	4.3
FOOD, NUTRITION, AND CONSUMER SERVICES—8.8%	FNS	8.8
FOOD SAFETY—3.7%	FSIS	3.7
MARKETING AND REGULATORY PROGRAMS—9.0%	AMS	2.5
	APHIS	6.5
RESEARCH, EDUCATION, AND ECONOMICS—3.5%	Economic Research Service (ERS)	1.0
	NIFA	2.4
	Research, Education, and Economics (REE)	0.1
MULTIPLE AGENCIES—25.2%	Multi-agency	25.2

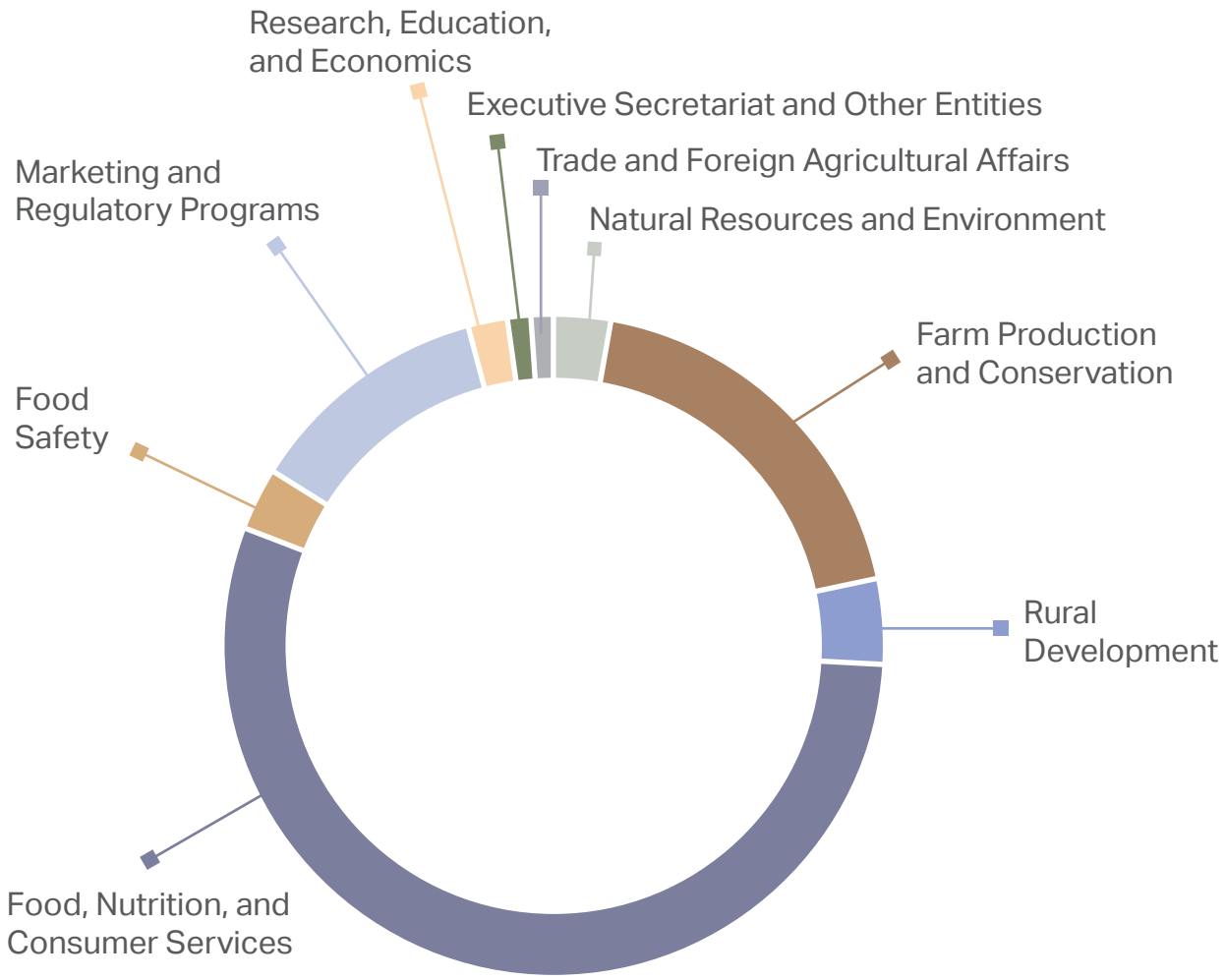
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—11.3%	Departmental Management (DM)	0.5
	Office of the Assistant Secretary For Civil Rights (OASCR)	1.6
	Office of the Chief Financial Officer (OCFO)	8.4
	Office of Contracting and Procurement	0.8
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—2.9%	FAS	2.9



APPENDIX E: DISTRIBUTION OF INVESTIGATIVE RESOURCES BY AGENCY

FY 2021 ANTICIPATED

Mission Area	Agency	%
NATURAL RESOURCES AND ENVIRONMENT—3%	FS	3.0
FARM PRODUCTION AND CONSERVATION—18.8%	FSA	12.0
	NRCS	0.8
	RMA	6.0
RURAL DEVELOPMENT—4.2%	RUS	0.2
	Rural Housing Service (RHS)	3.0
	RBS	1.0
FOOD, NUTRITION, AND CONSUMER SERVICES—55%	FNS	55.0
FOOD SAFETY—3%	FSIS	3.0
MARKETING AND REGULATORY PROGRAMS—12%	AMS	3.0
	APHIS	9.0
RESEARCH, EDUCATION, AND ECONOMICS—2%	Agricultural Research Service	1.5
	NIFA	0.5
TRADE AND FOREIGN AGRICULTURAL AFFAIRS—1%	FAS	1.0
EXECUTIVE SECRETARIAT AND OTHER ENTITIES—1%	DM, OCFO, Office of the Chief Information Officer, OASCR, OIG, and other entities	1.0


Research, Education, and Economics
Executive Secretariat and Other Entities
Trade and Foreign Agricultural Affairs
Natural Resources and Environment
Marketing and Regulatory Programs
Farm Production and Conservation
Food Safety
Rural Development
Food, Nutrition, and Consumer Services

APPENDIX F.1: FY 2021 AUDITS PLANNED AND IN PROGRESS

Notes on Appendices F.1 and F.2:

*Denotes work-in-process, which is carried over from an assignment initiated in the prior fiscal year.

Goal 1: Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.

Goal 2: Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.

Goal 3: Strengthen USDA's ability to achieve results-oriented performance.

Agency		Title	Goal
AMS	*	Food Purchase and Distribution Program	2
APHIS	*	Animal Care Program Oversight of Dog Breeders	1
	*	Cattle Health Program Oversight	1
	*	Controls Over Select Agents	1
	*	Followup on Smuggling, Interdiction, and Trade Compliance Unit	1
	*	Followup to APHIS' Controls Over Licensing of Animal Exhibitors	1
		Horse Protection Act	1
	*	Plant Pest and Disease Management and Disaster Prevention Program	2
		Plant Protection and Quarantine Inspections—Hawaii	1
CCC	*	CCC's Financial Statements for Fiscal Years 2020 and 2019	3
		CCC's Financial Statements for Fiscal Years 2021 and 2020	3
DM	*	Section 2501 Program Grants Awarded Fiscal Year 2018	2
FAS		Controls Over the Market Access Program	2
	*	FAS' Oversight of the Agricultural Trade Promotion Program	2
FNS	*	FNS' Financial Statements for Fiscal Years 2020 and 2019	3
		FNS' Financial Statements for Fiscal Years 2021 and 2020	3
	*	SNAP Waiver Process	2

Agency		Title	Goal
FS	*	FS Use of Settlement Funds	2
		FS' Controls Over Its 2018 Supplemental Disaster Appropriations Phase II	3
FSA	*	2017 Hurricane Relief Emergency Conservation Program	2
		Corrective Actions for Noninsured Crop Disaster Assistance Improper Payments	3
	*	Florida Citrus Recovery Block Grant Program	2
		FSA's Debt Restructuring	3
	*	Livestock Indemnity Program	2
	*	Market Facilitation Program	2
	*	Wildfires and Hurricanes Indemnity Program—Puerto Rico	2
FSIS	*	FSIS Waiver of Regulatory Requirements	1
		Initiatives to Address Workplace Misconduct	1
		New Poultry Inspection System—Slaughter Plants	1
MULTI		Beginning Farmers	2
		Conservation Stewardship Program—Participant Control of Land	2
		Coordination of USDA Agencies to Prevent Ineligible Insurance Payments for Organic Commodities	2
	*	FY 2020 Federal Information Security Modernization Act Audit	1
	*	FY 2021 Federal Information Security Modernization Act Audit	1
		FY 2022 Federal Information Security Modernization Act Audit	1

Agency		Title	Goal
	*	General and Application Controls Work for USDA's Financial Statement Audits for FYs 2021 and 2020	3
		General and Application Controls Work for USDA's Financial Statement Audits for FYs 2022 and 2021	3
		National Drug Control Program Compliance Review For FY2020	3
		Security of USDA High Value Assets	1
	*	USDA's 2020 Compliance With the Geospatial Data Act	3
	*	USDA's Consolidated Financial Statements for FYs 2020 and 2019	3
		USDA's Consolidated Financial Statements for FYs 2021 and 2020	3
		USDA's FY 2020 Compliance With Improper Payment Requirements	3
		USDA Controls Over Departmental Shared Cost Programs and Working Capital Fund	3
	*	USDA's Security Controls Over the Prevention and Mitigation of Ransomware	1
NIFA		Agriculture and Food Research Initiative	3
NRCS	*	2017 Hurricane Relief Emergency Watershed Protection Program Floodplain Easements	2
	*	NRCS' Financial Statements for Fiscal Years 2020 and 2019	3
		NRCS' Financial Statements for Fiscal Years 2021 and 2020	3

Agency		Title	Goal
OASCR		OASCR's Use of Purchase and Travel Credit Cards	3
		OASCR Equal Employment Opportunity Complaint Process	3
	*	USDA Oversight of Civil Rights Program Complaints	3
OCFO		Agreed-Upon Procedures—Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Report	3
		Independent Service Auditor's Report on the Financial Management Services' Description of Its Financial Systems and the Suitability of the Design and Operating Effectiveness of Its Controls for the Period October 1, 2020, through June 30, 2021	3
		Independent Service Auditor's Report on the National Finance Center's Description of Its Payroll and Personnel Systems and the Suitability of the Design and Operating Effectiveness of Its Controls for the Period October 1, 2020, through June 30, 2021	3
		OCFO's Controls Over Its Contract Closeout Process	3
		USDA's FY 2021 DATA Act Compliance Efforts	3
Rural Development		Rural Development Direct Loans and Grants for Substance Abuse Disorder Facilities	2
	*	Rural Development's Financial Statements for Fiscal Years 2020 and 2019	3
		Rural Development's Financial Statements for FYs 2021 and 2020	3

Agency		Title	Goal
RMA		Apiculture Insurance Program	2
	*	Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for FYs 2020 and 2019	3
		Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2021 and 2020	3
		Prevented Planting	2
	*	Whole-Farm Revenue Protection Pilot Program	2
RUS		Rural E-Connectivity Pilot Program (Reconnect Program)—Award Process	2
		Water and Waste Program—Grants	2

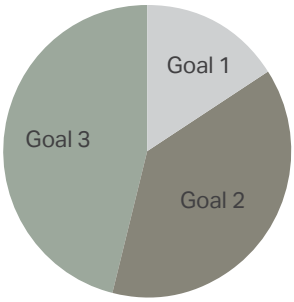
APPENDIX F.2: FY 2021 INSPECTIONS PLANNED AND IN PROGRESS

Agency		Title	Goal
AMS	*	COVID-19—Farmers to Families Food Box Program Administration	2
ERS		Economic Research Service's Data Quality and Reporting Controls	3
FNS	*	COVID-19—SNAP Online Purchasing in Response to Coronavirus Disease 2019	2
		COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer	2
	*	COVID-19—Oversight of the Emergency Food Assistance Program COVID-19 Funding	2
FS		COVID-19—Forest Service's Response to the Coronavirus Pandemic	1
	*	FS Grant for Roadless Area Management in the State of Alaska	2
	*	Regional Forester Authorities for Cost Share Agreements—	3
FSA	*	COVID-19—Coronavirus Food Assistance Program—Direct Support	2
FSIS		COVID-19—FSIS Pandemic Response at Establishments	1
MULTI		Fiscal Year 2021 Departmental Penetration Testing	1
		Secure Configuration of USDA's Virtualization Platforms	1
		Security Over USDA Web Applications	1
	*	USDA's Information Technology Incident Response Consideration	1
OCP		Government Purchase Card	3

Agency		Title	Goal
RBS		COVID-19—Business & Industry Guaranteed Loan Modifications in Response to the Pandemic	2
REE	*	USDA Research Integrity and Capacity	3
RUS		Effectiveness of the Distance Learning and Telemedicine Program in Delivering Critical Services During a National Emergency	2

APPENDIX G: OVERVIEW OF OIG PLANS FOR FY 2021

Audit



Investigations

The following table illustrates OIG's strategic goals, the direct resources to be spent on each goal, and the new FY 2021 performance targets.

Percentage of Direct Resources To Be Spent on Each FY 2021 Mission Goal	Audit	Investigations
(1) Strengthen USDA's ability to protect public health and safety and to secure agricultural and Department resources.	16%	15%
(2) Strengthen USDA's ability to deliver program assistance with integrity and effectiveness.	38%	75%
(3) Strengthen USDA's ability to achieve results-oriented performance.	46%	10%

APPENDIX H: FY 2021 PERFORMANCE MEASURES

Performance Measures	FY 2021 Target
Organizational Results	
Percentage of OIG direct resources dedicated to critical-risk or high-impact activities to improve USDA's safety and security measures, strengthen program integrity, or achieve results-oriented performance.	96%
Percentage of audit recommendations that strengthen internal controls and/or recover program funds where management decisions are achieved within 1 year.	95%
Percentage of stakeholder-requested and mandated audit products (e.g., Congress or Administration) issued by the agreed-upon deadline (including verbal commitments).	95%
Percentage of closed investigations that resulted in a referral for action to the Department of Justice, State, or local law enforcement officials, or a relevant administrative authority.	90%
Percentage of closed investigations that resulted in an indictment, conviction, civil suit or settlement, judgment, administrative action, or monetary result.	85%
Meet statutory deadlines (20 working days) on responses to Freedom of Information Act appeals.	95%
Internal and external IT security incidence response and proper resolution accomplished within 30 days of incident.	95%
Internal Management	
On an annual basis, positive employee engagement index reported in staff surveys.	70%
Positive evaluation scores on OIG internal training course evaluations.	85%
Visible and interactive communication between Senior Staff and all OIG employees occurs bi-monthly.	85%

Performance Measures	FY 2021 Target
EEO counselors' internal and external reports will be completed within 15 calendar days after the counseling period ends.	90%
Internal quality assurance review reports issued in final with management response within 60 days.	85%
Internal quality assurance review report recommendations accepted annually.	90%
Inspector General subpoenas issued within 5 working days (of receipt of complete information) and judicial challenges result in enforcement.	95%
Percent of OAI clients reporting that the data analysis product contributed positively to the OIG mission and goals.	95%

APPENDIX I: ACRONYMS AND ABBREVIATIONS

AMS . . . . . Agricultural Marketing Service
APHIS . . . . . Animal and Plant Health Inspection Service
ARS . . . . . Agricultural Research Service
CARES . . . . . Coronavirus Aid, Relief, and Economic Security Act
CCC . . . . . Commodity Credit Corporation
COVID-19 . . . . . coronavirus disease 2019
DCR . . . . . Office of Diversity and Conflict Resolution
DM . . . . . Departmental Management
EEO . . . . . equal employment opportunity
ERS . . . . . Economic Research Service
FAS . . . . . Foreign Agricultural Service
FNS . . . . . Food and Nutrition Service
FS . . . . . Forest Service
FSA . . . . . Farm Service Agency
FSIS . . . . . Food Safety and Inspection Service
FY . . . . . fiscal year
IT . . . . . information technology
NIFA . . . . . National Institute of Food and Agriculture
NRCS . . . . . Natural Resources Conservation Service
OA . . . . . Office of Audit
OAI . . . . . Office of Analytics and Innovation
OASCR . . . . . Office of the Assistant Secretary for Civil Rights
OC . . . . . Office of Counsel
OCP . . . . . Office of Contracting and Procurement
OCFO . . . . . Office of the Chief Financial Officer
OCI . . . . . Office of Compliance and Integrity
OI . . . . . Office of Investigations
OIG . . . . . Office of Inspector General
OM . . . . . Office of Management
PRAC . . . . . Pandemic Response Accountability Committee
RBS . . . . . Rural Business-Cooperative Service
REE . . . . . Research, Education, and Economics
RHS . . . . . Rural Housing Service
RMA . . . . . Risk Management Agency
RUS . . . . . Rural Utilities Service
SNAP . . . . . Supplemental Nutrition Assistance Program
USDA . . . . . U.S. Department of Agriculture

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