



U.S. Department of Agriculture Office of Inspector General





UNITED STATES DEPARTMENT OF AGRICULTURE

OFFICE OF INSPECTOR GENERAL

Washington D.C. 20250



DATE: September 17, 2024

TO: Honorable Thomas J. Vilsack
Secretary

FROM: Phyllis K. Fong 
Inspector General

SUBJECT: 2024 USDA Management Challenges

In accordance with the Reports Consolidation Act of 2000, the U.S. Department of Agriculture (USDA) Office of Inspector General is issuing the 2024 USDA Management Challenges report. This annual publication summarizes what we consider the most significant management and performance challenges facing the Department. The report is organized into three major challenge areas—Ensuring Safety and Security, Providing Benefits, and Delivering Efficient Programs, as well as the addition of one emerging challenge: Climate Impact. It is intended to aid the Department with improving program performance and operations.

We would like to close by expressing our appreciation to you and the Deputy Secretary for your ongoing support of our work and your commitment to excellence at USDA. We look forward to working with the Department to address these management challenges.

If you have any questions or would like to discuss these management challenges and related key challenge indicators, please contact me (202-720-8001). You or your staff may also contact Peter Sima-Eichler, Assistant Inspector General for Analytics and Innovation (202-209-3633).

Attachment

cc:
Subcabinet Officials
Agency Administrators



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Raspberries for sale at a farmers market. USDA
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Introduction and Approach

The Office of Inspector General (OIG) provides oversight to the U.S. Department of Agriculture's (USDA) programs and operations to help ensure that USDA provides the best possible service to the public and American agriculture. USDA has 29 agencies and offices, nearly 100,000 employees in 14,000 locations, more than \$200 billion in assets, and \$143 billion in annual spending. These agencies and offices provide specific services to the American people related to food, agriculture, natural resources, rural development, nutrition, and other programs based on public policy, the best available science, and effective management. In accordance with the [Reports Consolidation Act of 2000](#), we are reporting what we consider to be the most significant management and performance challenges facing the Department.

Our report is organized into three major areas—Ensuring Safety and Security, Providing Benefits, and Delivering Efficient Programs—where OIG believes USDA faces challenges in delivering its programs. Each major challenge area contains “key challenge indicators,” areas of focus derived from our findings, that can assist USDA when addressing those challenges. This approach should aid Departmental leadership by providing focus areas to address and resolve both broad and unique challenges that may affect multiple agencies. It also provides the Secretary and other policymakers with a streamlined report that improves clarity and gives significant information greater prominence.

This report is primarily based on our audits, inspections, final action verifications, investigations, and general knowledge in providing oversight of USDA's programs and operations from June 1, 2021, through May 31, 2024.

To determine what qualified as a key challenge indicator, we assessed our open audit and inspection report recommendations and the number of audit and inspection report recommendations closed within this timeframe. We also included criteria such as the Government Accountability Office's (GAO) high-risk list; GAO reports, recommendations, and priority recommendations; and closed OIG investigations.

Our [2023 Management Challenges](#) report identified eight key challenge indicators. This year, two challenge indicators, Food Safety and Data Integrity, were removed because they no longer met the criteria articulated in the preceding paragraph. However, two new indicators were added: Farm Programs and Crop Insurance. This report also includes the addition of one emerging challenge: Climate Impact. Emerging challenges are potential areas of concern that may develop into challenges in upcoming years.

Audit products from the 2023 Management Challenges report that still have open recommendations relevant to the key challenge indicators are included in this year's report and identified with an asterisk.

Challenge 1: Ensuring Safety and Security



In the food and agriculture sector, USDA plays a critical role in ensuring public health and safety. USDA activities enhance public health and well-being by protecting the public from foodborne illness and ensuring that the Nation's meat, poultry, and egg products are safe, wholesome, and correctly packaged; promote the health and

care of animals and plants; and focus on cybersecurity and information technology (IT) in USDA agencies.

The next section summarizes USDA's management challenges, and its progress, in the areas of animal and plant welfare, and cybersecurity and IT.

Plant and Animal Health

The Animal and Plant Health Inspection Service (APHIS) protects the health of U.S. agriculture and natural resources against invasive pests and diseases, regulates genetically engineered crops, administers the [Animal Welfare Act](#) (AWA), and helps people and wildlife coexist. APHIS also certifies the health of U.S. agricultural exports and resolves sanitary (animal) and phytosanitary (plant) issues to open, expand, and maintain markets for U.S. plant and animal products. In addition, APHIS' Wildlife Services is

responsible for resolving human/wildlife conflicts and protecting agriculture, human health and safety, personal property, and natural resources from wildlife damage and wildlife-borne diseases in the United States, including the management of rabies and other zoonotic diseases caused by various wildlife species.

APHIS works cooperatively with Federal partners, State and local agencies, Tribes and Tribal organizations, industries, private groups, and foreign counterparts to protect the Nation's agricultural and natural resources. In fiscal year (FY) 2024, APHIS received more than \$2.1 billion, with \$397 million to support animal health, \$408 million for plant health, and \$149 million for Wildlife Services.

OIG's work found that APHIS faces challenges with regulatory compliance and emergency preparedness. We also continue to investigate allegations related to animal welfare, including dogfighting and cockfighting. AWA includes provisions to protect animals from being used in illegal fighting ventures, which often entail other forms of criminal activity. OIG continues to work vigorously with our Federal, State, and local partners to resolve AWA allegations and ensure the individuals participating in this type of animal cruelty are brought to justice.



Mexican gray wolf on rocks. Courtesy Photo/AdobeStock.

Plant and Animal Health: USDA OIG Highlighted Audit Work

[Animal and Plant Health Inspection Service Wildlife Services' Role in Administering the Mexican Wolf Recovery Program](#) (Report 33801-0001-31, issued 10/19/23)

[Plant Pest and Disease Management and Disaster Prevention Program](#) (Report 33601-0001-21, issued 1/3/23)

[Cattle Health Program Disease Incident Response](#) (Report 33601-0003-41, issued 11/28/22)

[Follow-up on Smuggling Interdiction and Trade Compliance Program](#) (Report 33601-0004-23, issued 9/29/21)

[Controls Over Select Agents](#) (Report 33701-0002-21, issued 7/27/21)

[Animal Care Program Oversight of Dog Breeders](#) (Report 33601-0002-31, issued 6/30/21)

Recommendation Progress
OIG issued 6 audit products with
43 recommendations, 0 of which
remain open.

Example Report Summary



Our 2023 report, *Animal and Plant Health Inspection Service Wildlife Services' Role in Administering the Mexican Wolf Recovery Program*, reviewed APHIS' Wildlife Services' investigations of livestock deaths by Mexican gray wolves. We found that although Wildlife Services used a consistent approach for its depredation reports that attributed livestock deaths to Mexican gray wolves, investigators did not always use consistent support for those reports. Specifically, investigators did not always include photographs to document evidence found at depredation scenes, such as tracks, scat, or hair.

Although the interagency standard operating procedure requires photographing the carcass and surrounding area when conducting an investigation,¹ it did not explicitly state that photographs needed to be attached to the depredation reports. Such formal photograph requirements would ensure consistency in the agency's depredation reports. We recommended that Wildlife Services develop a policy to clearly communicate the requirement for photographic evidence in depredation reports, train investigators and reviewers on that policy, and request that the Mexican Wolf Executive Committee review and make any applicable updates to its procedures. APHIS agreed with our recommendations.

¹The Interagency Field Team consists of employees of agencies who have regulatory jurisdiction and management authority over Mexican wolves, or regulatory jurisdiction and management over the lands that Mexican wolves occupy in Arizona and New Mexico.

Plant and Animal Health: USDA OIG Highlighted Closed Investigations

OIG closed approximately 61 investigations involving animal and plant health during this time, obtaining approximately 434 criminal, 5 civil, and 12 administrative outcomes, with more than \$2.8 million in monetary results. Examples of these investigations include:

[Five Georgia Men Sentenced to Federal Prison for Participating in a Dog Fighting Operation](#)

[Ohio Man Sentenced to 11 Years in Prison for Dogfighting and Drug Distribution](#)

[Louisiana Man Sentenced to More Than 3 Years in Prison for Dogfighting](#)

[California Dealer of Guns and Gamecocks Sentenced to Over 7 Years in Prison](#)

[15+ Year Prison Sentence for Georgia Man in Dogfighting, Drug Conspiracy Case](#)

[Missouri Man Sentenced to 32 Years for Cattle Fraud Scheme That Led to Murders](#)

[Ohio Man Sentenced to More Than 10 Years in Prison for Dog Fighting, Drug Trafficking, and Illegal Possession of Firearms](#)

[Seven Alabama Residents Sentenced for Felony Violations of the Animal Welfare Act, Ending One of the Largest Cockfighting Operations in the Country](#)

[Georgia Men Sentenced to Prison for Dogfighting and Drug Distribution](#)

[North Carolina Man Sentenced to 75 Months in Prison for a Dogfighting Offense and Possession of a Firearm by a Prohibited Person](#)



Turbo fladry installed on a ranch. Turbo fladry, a temporary fencing tool consisting of bright flags hung on wire capable of holding an electrical current, is one of the nonlethal tools the Animal and Plant Health Inspection Service's Wildlife Services uses to prevent livestock depredation. USDA photo by Pamela Manns.

Cybersecurity and Information Technology

Cybersecurity is a foundational shared service and represents a core component of improving digital service delivery and internal systems by ensuring secure, reliable access to USDA products and services. The Office of the Chief Information Officer supports USDA's mission through innovative, secure, and cost-effective IT solutions and services. According to the Federal IT Dashboard, the Department plans to spend more than \$3.1 billion on IT-related initiatives in FY 2024.

The Department strives to fully leverage modern human-centered design, data, technology, and digital services to provide its internal and external customers with easy-to-navigate online tools to increase access to critical USDA programs and services. Both members of the public and USDA employees must be able to access, use, and communicate information, some of it sensitive, through online or mobile portals on a regular basis.

The Office of Management and Budget (OMB) establishes standards for an effective level of security and considers "Managed and Measurable" to be a sufficient level. However, our work has found consistent weaknesses with IT-related initiatives since the Federal Information Security Modernization Act of 2014 was enacted. Specifically, USDA has not reached the "Managed and Measurable" level for the scope of this report. We found the Department's maturity level remained at the "Consistently Implemented" level for this timeframe, which indicates an ineffective level of security based on OMB's criteria.

The Department and its agencies should develop and implement an effective plan to mitigate security weaknesses identified in the prior fiscal year recommendations. The Department faces a significant challenge in safeguarding information by protecting the security, confidentiality, and integrity of its IT infrastructure, even as it allows authorized users to access and use this information. Furthermore, [GAO has designated cybersecurity as a Governmentwide high-risk area](#) since 1997. GAO expanded this high-risk area in 2003 to include protection of critical cyber infrastructure and again in 2015 to include protecting the privacy of personally identifiable information.



Courtesy Photo/AdobeStock.

During the period covered by this report, we issued 12 IT security-related reports, which were redacted or partially redacted due to sensitive content and are being withheld from public release due to concerns about the risk of circumvention of law. In general, these reports identified multiple challenges in cybersecurity. OIG's Office of Investigations also conducts reviews in this area and responds accordingly.

Example Report Summary

According to the *U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2023 Federal Information Security Modernization Act* audit, USDA has worked diligently to improve its security posture, but some weaknesses remain. Of the 23 prior year recommendations, 1 remains open; 4 were closed by management; 2 were closed by management, but testing identified deficiencies related to the recommendations; and the remaining 16 closed by management were validated by the contract auditor as effectively remediated. OMB establishes standards for an effective level of security and considers level 4, "Managed and Measurable," to be sufficient. However, we found the Department's maturity level to be at level 3, "Consistently Implemented," which is ineffective according to OMB criteria. The Department and its agencies must develop and implement an effective plan to mitigate security weaknesses identified in the prior fiscal year report. USDA generally concurred with our findings and recommendations.

Cybersecurity and Information Technology: USDA OIG Highlighted Audit Work



[Fiscal Year 2023 Quarter 3 Security Evaluation](#) (Report 50801-0009-12, issued 4/1/24)

[Fiscal Year 2023 Quarter 3 Security Evaluation – Interim Report](#) (Report 50801-0009-12(1), issued 1/17/24)

[Security Over USDA Mobile Applications](#) (Report 50801-0006-12, issued 9/26/23)

[Independent Service Auditor's Report on the Office of the Chief Information Officer's Description of Its Data Center Hosting and Security Systems and the Suitability of the Design and Operating Effectiveness of Its Controls for the Period October 1, 2022 to June 20, 2023](#) (Report 88303-0002-12, issued 9/25/23)

[Security Testing of a Selected USDA Network \(Fiscal Year 2023\)](#) (Report 50801-0005-12, issued 9/15/23)

[USDA's Compliance with Binding Operational Directives 19-02 and 22-01](#) (Report 50801-0007-12, issued 8/17/23)

[U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2023 Federal Information Security Modernization Act](#) (Report 50503-0011-12, issued 7/27/23)

[Security Testing of a Selected USDA Network](#) (Report 50801-0004-12, issued 12/15/22)

Cybersecurity and Information
Technology: USDA OIG
Highlighted Audit Work
Continued

[U.S. Department of Agriculture, Office of Chief Information Officer, Fiscal Year 2022 Federal Information Security Modernization Act](#) (Report 50503-0009-12, issued 9/27/22)

[Secure Configuration of USDA's Virtualization Platforms](#) (Report 50801-0003-12, issued 8/18/22)

[USDA's Consolidated Financial Statements for Fiscal Years 2021 and 2020](#) (Report 50401-0020-11, issued 11/15/21)

[U.S. Department of Agriculture, Office of the Chief Information Officer, Fiscal Year 2021 Federal Information Security Modernization Act](#) (Report 50503-0005-12, issued 10/29/21)

[Security Over USDA Web Applications](#) (Report 50801-0002-12, issued 10/27/21)

[USDA's Information Technology Incident Response Consideration](#) (Report 88801-0001-12, issued 6/2/21)

Recommendation Progress
OIG issued 14 reports with
78 recommendations. To date,
8 recommendations remain open.

Cybersecurity
and Information
Technology: USDA
OIG Highlighted
Closed Investigations



OIG closed 14 investigations involving cybersecurity and IT during this time, obtaining approximately 12 criminal, 1 civil, and 35 administrative outcomes. These investigations included misuse of IT resources and unauthorized disclosure of sensitive information and resulted in more than \$160,000 in monetary results. No press releases are available for these cases.



Courtesy Photo/AdobeStock.

Challenge 2: Providing Benefits



USDA manages more than 300 programs that provide a variety of services to the American public. Many of these programs provide essential services, such as disaster assistance, crop insurance, nutrition assistance programs, farm commodity programs, and more.

Effective oversight and monitoring of USDA's programs and operations are vital. This oversight ensures that funds reach those for whom they are intended and that programs are efficient, produce reliable results, and comply with applicable laws and regulations. Program integrity and proper stewardship of resources are significant responsibilities of the Department; ineffective oversight and accountability can lead to the

benefits and assistance not reaching the intended beneficiaries and negatively impact consumer confidence in USDA programs.

Due to the impact of these programs and the large amount of funding they require, the Department must employ efficient processes within its programs and provide effective oversight to ensure program integrity. These actions help mitigate instances of fraud, waste, and abuse and ensure benefits reach those for whom they are intended. The following sections summarize USDA's challenges and progress with integrity of benefits related to food and nutrition programs, farm programs, crop insurance, outreach, and grant oversight.

Food and Nutrition Assistance Programs

USDA is committed to ensuring that every American has access to affordable and nutritious food. Within USDA, the Food and Nutrition Service (FNS) administers 16 domestic nutrition assistance programs that include the Supplemental Nutrition Assistance Program (SNAP), Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), and school meal programs. These programs address food insecurity and provide low-income households access to healthy diets and



Apple slices added to a sampler lunch tray for more than 50 students at an elementary school. USDA photo by Lance Cheung.

nutrition education in a manner that supports American agriculture. In addition, USDA's Agricultural Marketing Service (AMS) administered the Farmers to Families Food Box Program during the pandemic. This program provided agricultural products to those in need by partnering with distributors whose workforces were significantly impacted by the closure of restaurants, hotels, and other food service businesses.

For FY 2024, USDA included more than \$161.4 billion in its budget for FNS' major nutrition assistance programs, which represented more than 75 percent of the Department's overall \$213.2 billion budget request. Also, during the coronavirus disease 2019 (COVID-19) pandemic, Congress passed several laws to combat the pandemic's impacts, such as the Families First Coronavirus Response Act (FFCRA), which provided additional funding for nutrition programs. For example, FFCRA authorized FNS' Pandemic Electronic Benefits Transfer (EBT) program, which provided more than \$56.8 billion through September 2021, for SNAP EBT card benefits of households with eligible children to purchase food in lieu of the meals the children would have received in school. It also authorized AMS' Farmers to Families Food Box Program, which distributed more than 173 million food boxes

worth more than \$5 billion. Given the magnitude of USDA's food assistance programs, Departmental agencies must safeguard program integrity and ensure those who qualify are able to participate.



However, we found that USDA continues to have challenges with its administration and oversight of domestic nutrition assistance programs. During the reporting period, OIG found these programs had a variety of weaknesses such as inadequate policies and procedures or a lack of documentation needed to ensure program integrity and compliance. The onset of the COVID-19 pandemic also generated many changes to USDA's food and nutrition assistance programs. Consequently, USDA can do more to strengthen its oversight to effectively manage its domestic nutrition assistance programs and meet performance goals. In addition, USDA loses millions of dollars every year to fraud and crime associated with SNAP and other FNS food assistance programs. Since these programs are vital to Americans, FNS should strengthen its oversight of these programs and remain vigilant against fraud, waste, and abuse.

A driver delivers a food box from the U.S. Department of Agriculture Food and Nutrition Service Meals to You program that responded to school closures due to the pandemic. USDA photo by Lance Cheung.



Example Report Summary

We reviewed FNS' controls over the SNAP Online Purchasing Pilot in response to the COVID-19 pandemic. FNS initiated the SNAP Online Purchasing Pilot (pilot) in 2014, which allowed households to make online purchases using SNAP benefits. In response to the COVID-19 pandemic, FNS expanded the pilot from 6 States in March 2020 to 46 States by the end of December 2020, and the total value of online SNAP purchase transactions increased from more than \$18.9 million to more than \$1.5 billion cumulatively. We found that FNS used the same approval criteria it used for the original pilot selections when adding additional States and retailers and had not updated its risk assessment of the pilot since creating the pilot in 2014. Without updating its risk assessment to assess new risks in the rapidly evolving e-commerce market, the pilot could be susceptible to fraud and abuse—particularly as FNS rapidly expanded the pilot between March and December 2020. Finally, although we found FNS had established criteria and program requirements for retailers to be eligible to participate in the pilot, FNS did not establish controls to effectively monitor, evaluate, or document how participating retailers protect SNAP participants' online personal information. Instead, the agency relied on retailers' assurance and attestation that online retailers will protect the privacy of SNAP participants' information. In order to proactively ensure that SNAP participants' personal information is not compromised, sold, shared, or given to any third party without authorization, FNS needs to better monitor, evaluate, and document retailers' compliance with safeguarding participants' personal information. FNS generally concurred with our findings and recommendations.

Food and Nutrition Programs: USDA OIG Highlighted Audit Work



[COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer—Final Report**](#) (27801-0001-23, issued 2/15/24)

[COVID-19—Food and Nutrition Service's Pandemic Electronic Benefits Transfer—Interim Report**](#) (27801-0001-23(1), issued 6/24/23)

[COVID-19—Farmers to Families Food Box Program Administration](#) (01801-0001-22, issued 8/15/23)

[Supplemental Nutrition Assistance Program Waiver Process](#) (27601-0006-41, issued 1/3/23)

[COVID-19—Oversight of the Emergency Food Assistance Program—Final Report](#) (27801-0001-21, issued 8/18/22)

[COVID-19—Farmers to Families Food Box Program Administration—Interim Report](#) (01801-0001-22(1), issued 6/24/22)

[COVID-19—Oversight of the Emergency Food Assistance Program—Interim Report**](#) (27801-0001-21(2), issued 10/18/21)

** These reports were included because they provide important information about the program despite not having any recommendations.

Food and Nutrition Programs: USDA OIG Highlighted Audit Work Continued

[COVID-19—Supplemental Nutrition Assistance Program Online Purchasing in Response to the Coronavirus Disease 2019](#) (27801-0003-22, issued 8/25/21)*

[Consolidated Report of FNS and Selected State Agencies' Controls Over \[Summer Food Service Program\] SFSP](#) (27601-0005-41, issued 9/18/20)*

Recommendation Progress
OIG issued 9 reports with
27 recommendations. To date,
6 recommendations remain open.

Food and Nutrition Programs: USDA OIG Highlighted Closed Investigations

OIG closed approximately 416 investigations related to food and nutrition programs during this time, obtaining approximately 2,428 criminal, 7 civil, and 862 administrative outcomes, with more than \$208 million in monetary results. These programs were created to provide food and nutrition to those who truly need this assistance. OIG will continue to dedicate investigative resources and work with our law enforcement and prosecutorial partners to protect the integrity of these programs. Examples of these investigations include:

[Owner of Illinois Child Care Centers Sentenced to 4 Years in Prison for Fraudulently Obtaining More Than \\$3.3 Million in State Subsidies](#)

*A report from the 2023 Management Challenges report with open recommendations relevant to the key challenge indicator.

[Man Sentenced to 20 Years for Stealing \\$2.6M in SNAP Benefits from Needy](#)



[Georgia Meat Market Owner Sentenced to Federal Prison in \\$10 Million Food Stamp Fraud Scheme](#)

[Illinois Man Sentenced to 5 Years' Imprisonment for Taking \\$1.2 Million in SNAP Benefits](#)

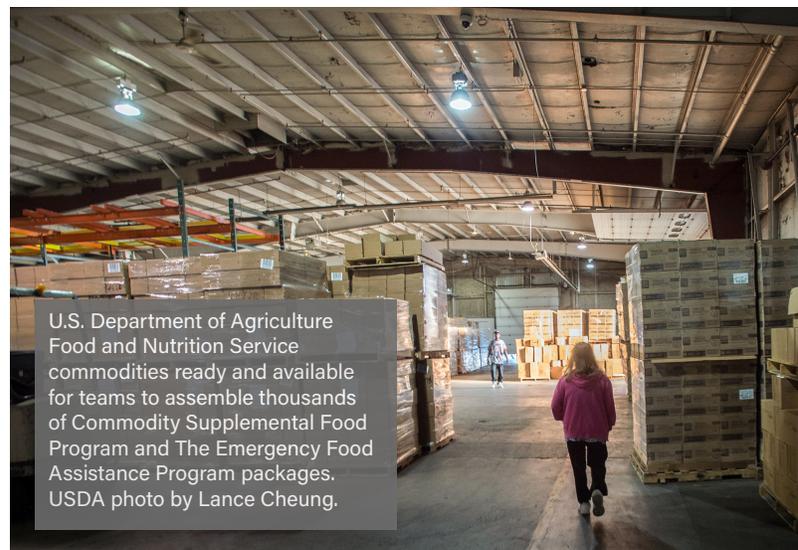
[Man Sentenced for Conning Summer Food Service Program Out of \\$2.3 Million](#)

[Texas Man Sentenced for Fraud And Money Laundering Conspiracies Targeting Federally Funded Meal Programs for Underprivileged Youth](#)

[Pennsylvania Man Sentenced to 24 Months' Imprisonment for Unlawfully Exchanging \\$1.8 Million in Federal Nutrition Assistance Benefits for Cash](#)

[Former Store Owner Sentenced to 42 Months in Federal Prison](#)

[Illinois Man Sentenced and Ordered to Pay Over \\$5 Million in Restitution](#)



Farm Programs

The Farm Service Agency's (FSA) mission is to equitably serve all farmers, ranchers, and agricultural partners through the delivery of effective, efficient agricultural programs for all Americans. To fulfill this mission, the agency administers farm loan, commodity, conservation, and disaster assistance programs. It delivers its programs through more than 2,100 USDA Service Centers, 50 State offices, and an area office in Puerto Rico.

FSA is responsible for overseeing and implementing policies and procedures that regulate the delivery of federal farm programs. FSA farm programs help agricultural producers manage market risks, recover from disasters, and conserve and protect America's natural resources. FSA makes direct and guaranteed farm ownership and operating loans to family-size farmers and ranchers who cannot obtain commercial credit from a bank, Farm Credit System institution, or other lender.

These loans can be used to purchase land, livestock, equipment, feed, seed, and supplies; they can also be used to construct buildings or make farm improvements.



According to USDA's 2024 Budget Summary, FSA requested more than \$1.6 billion to support almost \$10.7 billion in farm loans. The Budget is projected to support over 30,000 loans to farmers and ranchers by financing operating expenses and providing opportunities to acquire a farm or keep an existing one.

In addition, USDA's AMS administers programs that create domestic and international marketing opportunities for U.S. producers of food, fiber, and specialty crops. AMS also provides the agriculture industry with valuable services to ensure the quality and availability of wholesome food for consumers across the country and around the world. AMS also administered the Food Purchase and Distribution Program in response to retaliatory tariffs impacting



Aerial view of a farm. USDA Photo by Lance Cheung.

American agricultural commodity exports. This program's purpose was to assist impacted farmers by using program funds to purchase domestic foods through approved vendors.

OIG's work found that FSA faces challenges with farm program administration. Specifically, OIG audits and inspections identified issues with record-keeping, guidance, and performance tracking. FSA plays a crucial role in supporting America's rural prosperity by providing a strong safety net for America's farmers and ranchers. It should continue to improve its program delivery so it can equitably serve all farmers, ranchers, and agricultural partners.

Example Report Summary

In our inspection report, *COVID-19—Coronavirus Food Assistance Program [CFAP]—Direct Support*, we found that FSA did not make correct CFAP payments to 31 of the 99 producers that we reviewed.² These incorrect payments occurred because producers provided inaccurate certifications on their applications or did not provide support for their certifications as required. As a result, we questioned FSA CFAP payments totaling more than \$1.28 million to these 31 producers. FSA concurred with our finding and recommendation.

Farm Programs: USDA OIG Highlighted Audit Work

[COVID-19 - Coronavirus Food Assistance Program—Direct Support](#) (03801-0001-31, issued 9/25/23)

[Food Purchase and Distribution Program](#) (01601-0003-41, issued 8/15/23)

[Beginning Farmers](#) (50601-0010-31, issued 9/26/22)

[Market Facilitation Program](#) (03601-0003-31, issued 3/9/22)



Recommendation Progress
OIG issued 4 reports with 12 recommendations. To date, 5 recommendations remain open.

Farm Programs: USDA OIG Highlighted Closed Investigations

OIG closed approximately 107 investigations related to farm programs during this time, obtaining approximately 121 criminal, 18 civil, and 46 administrative outcomes, with more than \$198 million in monetary results. Examples of these investigations include but are not limited to theft, bank fraud, false claims, and conversion of collateral, which are highlighted below:

[New York Man Sentenced to Prison for Stealing Nearly \\$1 Million in Federal Funds](#)

[Former Grass Seed Company Employee Sentenced to Federal Prison for Role in Schemes to Defraud Simplot](#)

[Nebraska Man Sentenced for Bank Fraud](#)

[Livestock Dealer and Four of Its Managers Sentenced in Widespread Pig Fraud Scheme](#)

[Minnesota Farmer Sentenced for \\$1.4 Million USDA Farm Loan Fraud](#)

[Georgia Man Sentenced to Jail for Defrauding the USDA COVID-19 Relief Program](#)

² CFAP provided vital financial assistance to producers of agricultural commodities with financial assistance that gave them the ability to absorb sales losses and increased marketing costs associated with the COVID-19 pandemic.

Crop Insurance

Agriculture is a fundamentally risky enterprise, and farmers and ranchers must be prepared for many uncertainties, including natural disasters, low production, and financial fluctuations. Federal crop insurance assists farmers and ranchers in managing these risks. USDA's Risk Management Agency's (RMA) mission is to secure the future of agriculture by providing world class risk management tools to rural America. To fulfill this mission, RMA works with private insurance companies, or Approved Insurance Providers (AIP), that sell and service the insurance policies in every State through a public-private partnership.

RMA employs approximately 408 people in offices nationwide. The Agency has several program areas: Insurance Services, Product Management, and Compliance. Insurance Services is responsible for program delivery and local program administration and support. Product Management is responsible for overseeing product development and program operations. Lastly, Compliance monitors program integrity and both producer and private insurance companies' adherence to program requirements.

For the 2023 crop year, the Federal Crop Insurance Program provided about \$207 billion in crop and livestock risk protection or about \$100 billion in normalized risk protection.³ The same crop insurance programs totaled about \$15.4 billion in 2023. Of the 15.4 billion, about \$11.6 billion was for net indemnities to producers. Another \$2.4 billion was paid to private insurance companies for delivery expenses, \$1.4 billion for underwriting gains, and \$19 million for Federal Crop Insurance Act initiatives.

³ The normalized value of risk protection uses a 5-year baseline to smooth variations caused by commodity price swings or trends.



Carrot seed growing on a farm. Photo by Kirsten Strough.

We found that the Department faces challenges with crop insurance oversight and program administration. These challenges can affect payment accuracy, program eligibility, and program compliance. In addition, our investigative results indicate that USDA loses millions of dollars associated with crop insurance fraud each year. Crop insurance is vital for many farmers and ranchers. For some farming and ranching operations, crop insurance is the difference between staying in business or going out of business after a disaster. For the next generation, crop insurance provides the stability that will allow them to begin farming. To protect these farmers and ranchers, RMA can act to strengthen its oversight and administration of the Federal Crop Insurance Program and remain vigilant against fraud.

payments. This occurred because RMA allows AIPs to use a mathematical process to determine the number of acres eligible for a prevented planting claim. However, without documentation from the AIPs demonstrating eligibility, this process does not identify which specific acres were eligible for prevented planting. We determined that all 9 AIPs related to our sample made prevented planting payments totaling more than \$1.087 billion in crop year 2020 in North Dakota and South Dakota that were not fully supported. RMA agreed with our recommendations.



Crop Insurance: USDA OIG Highlighted Audit Work

[Whole-Farm Revenue Protection Pilot Program](#) (05601-0005-22, issued 5/6/24)

[Prevented Planting Followup](#) (05601-0008-31, issued 2/9/24)

[RMA Apiculture Pilot Insurance Program](#) (05601-0002-41, issued 5/9/23)

Recommendation Progress
OIG issued 3 reports with
11 recommendations. To date,
4 recommendations remain open.

Example Report Summary

Our 2024 report, *Prevented Planting Followup*, looked at RMA's controls over the prevented planting provisions of the Federal Crop Insurance Program, specifically at how RMA oversaw those provisions in light of prior audit recommendations. We found that since our 2013 report RMA had updated its policy; however, it did not ensure AIPs adequately documented whether producers had planted the acres to a crop in at least 1 of the 4 most recent crop years as required to be eligible for prevented planting

Organic pumpkins harvested on a farm. USDA/Farm Production and Conservation photo by Christopher Willis.



Crop Insurance: USDA OIG Highlighted Closed Investigations

OIG closed approximately 31 investigations related to crop insurance during this time, obtaining approximately 61 criminal, 4 civil, and 33 administrative outcomes, with more than \$18 million in monetary results. Examples of these investigations include but are not limited to submitting false documentation on crop ownership and crop production and tampering with weather equipment, which are highlighted below:

[Tennessee Man Sentenced to Over 3 Years in Federal Prison for Crop Insurance Fraud](#)

[Two Colorado Farmers Sentenced to Federal Prison and Will Pay Over \\$6.5 Million for Defrauding Federal Crop Insurance Programs](#)

[Michigan Farmer Agrees to \\$1.2 Million Settlement to Resolve Allegations of Federal Crop Insurance and Farm Benefit Program Fraud](#)



[Kentucky Man Sentenced to 56 Months for Extensive Crop Fraud Scheme](#)

[Iowa Man Sentenced to Prison for Crop Insurance Fraud](#)

[Former Kentucky Warehouse Owner, Former Crop Insurance Agent Sentenced for Charges Related to Crop Insurance Fraud](#)

A farmer harvesting hay in a field. USDA/ Farm Production and Conservation video still by Preston Keres.

Grants Oversight

Each fiscal year, grants may represent a significant portion of total USDA awards. [According to USASpending.gov](https://www.usaspending.gov), out of over \$210 billion in awards for FY 2023, the Department made grants of over \$59 billion, which accounted for more than 28 percent of total awards. The purposes of these grants were numerous, including large block grants to States, disaster relief, market development programs, research at universities and other institutions, and land conservation.

Correspondingly, the 2021 [Infrastructure Investment and Jobs Act \(IIJA\)](#) provided USDA more than \$8.3 billion in funding to improve the Nation's energy, broadband access, transportation, and other infrastructure projects. The 2022 [Inflation Reduction Act \(IRA\)](#) provided more than \$19 billion for conservation programs administered by the Natural Resources Conservation Service (NRCS). Also, the 2021 [American Rescue Plan Act](#) provided more than \$9.5 million in additional funding to address the continued impact of COVID-19 on the economy, public health, State and local governments, individuals, and businesses. Funding from these Acts was used to create grant programs, such as the ReConnect Loan and Grant Program, or enhance existing programs such as the

Conservation Stewardship Program (CSP) or the Agricultural Conservation Easement Program.



Granting agencies (grantors) must ensure that grants are used for their approved purposes and that each grantee complies with all terms and conditions. Some grants are awarded competitively, while others are based on a funding formula. Federal agencies are required to follow [OMB guidance](#) to award, monitor, and assess the success of grants. All grants have requirements for reporting on both financial and performance aspects. This OMB guidance provides consistent and uniform Governmentwide policies and procedures for management of the agencies' grants and agreements.

OIG's oversight work has identified weaknesses in how USDA manages both individual grants and entire grant programs. Some weaknesses related to internal controls, while others pinpointed deficiencies such as inadequate documentation, lack of performance measures, incorrect or unsupported calculations, and post-award monitoring.

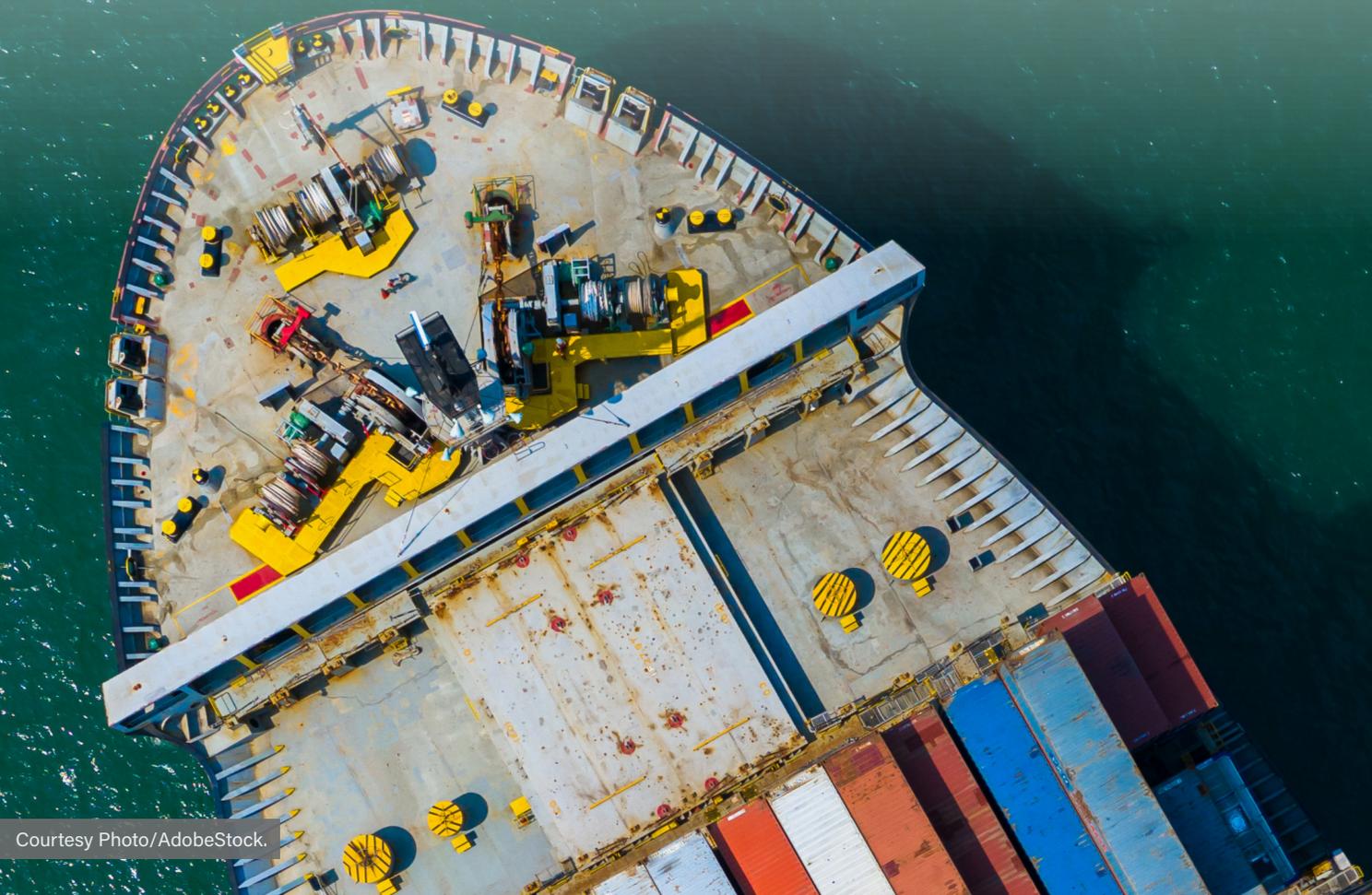
Poultry on a farm. The chickens are kept in a two-story chicken house and produce approximately 2.5 million chicks each year. To supplement their electrical needs, the farmers chose a contractor who knew about USDA Rural Energy for America program grants and helped them through the application process. The Rural Energy for America program offers grants and/or loan guarantees for the purchase and installation of renewable energy generating systems and for energy efficiency improvements. Photo by Lance Cheung.

Example Report Summary

Our FY 2023 report, *Controls Over the Market Access Program (MAP)*, determined whether effective policies and procedures have been implemented to evaluate participant eligibility, select proposals, and allocate funding. The Foreign Agricultural Service (FAS) administers MAP, through which it partners with U.S. agricultural trade associations, cooperatives, State regional trade groups, and small businesses to share the costs of overseas marketing and promotional activities to help build commercial export markets for U.S. agricultural products and commodities.

We found that FAS did not develop and document in the Notice of Funding

Opportunity its criteria to make funding determinations and recommend funding levels. Further, FAS did not consistently apply its funding processes to all applicants. Additionally, FAS did not ensure that MAP application reviewers were free from the appearance of a conflict of interest. As a result, FAS cannot support how it consistently, transparently, and fairly recommended and allocated more than \$194 million in FY 2021 MAP funding. FAS officials generally agreed with our findings and recommendations.



Courtesy Photo/AdobeStock.

Grants Oversight: USDA OIG Audit Highlighted Work

[Controls Over the Meat and Poultry Processing Expansion Program Award Process \(Phase 1\)](#) (34601-0001-21, issued 3/5/24)

[Controls Over the Market Access Program](#) (07601-0001-21, issued 7/5/23)

[Agriculture and Food Research Initiative](#) (13601-0002-22, issued 6/26/23)

[Wildfires and Hurricanes Indemnity Program—Puerto Rico](#) (03702-0003-31, issued 3/24/23)

[Oversight of the Agricultural Trade Promotion Program](#) (07601-0001-24, issued 8/29/22)

[Florida Citrus Recovery Block Grant Program](#) (03702-0001-22, issued 6/30/21)

[Hurricane Disaster Assistance—Emergency Watershed Protection Program](#) (10702-0001-23, issued 6/25/21)

[2017 Hurricane Relief Emergency Conservation Program](#) (03702-0002-23, issued 6/9/21)

Recommendation Progress
OIG issued 8 reports with 48 recommendations. To date, 14 recommendations remain open.

This dam restoration is an estimated \$1.5 million project that will replace an existing concrete notched weir fishway for herring and reinforce the dam. An approximate \$400,000 grant from the USDA Natural Resources and Conservation Service and a majority share from the Community Preservation Act paid for the project. USDA Photo by Lance Cheung.

Grants Oversight: USDA OIG Highlighted Closed Investigations



OIG closed approximately 19 investigations involving grant fraud during this time, obtaining approximately 48 criminal, 4 civil, and 18 administrative outcomes, with more than \$8 million in monetary results. Grant funds are awarded for a specific “public purpose,” and grantees must use those funds as agreed and within certain parameters to include the granting agency guidelines. Common grant fraud risks include misappropriation and/or misuse of funds, theft of Government funds, misrepresentation to obtain the funds, and unreported conflict of interest to guarantee receipt of the funds. Examples of these investigations include:

[Texas Residents Sentenced for Fraud Schemes](#)

[Maine Woman Sentenced for Wire Fraud and Stealing from Federally Funded Program](#)



Outreach

Outreach is critical to the effective delivery of USDA programs because without awareness that assistance is available, program access and benefits may not effectively reach their intended recipients. The Department has prioritized outreach efforts in its [Strategic Plan Fiscal Years 2022–2026](#), factoring into 5 of the Department’s 6 strategic goals and 10 of its 21 objectives.

Our prior work shows that to implement effective, efficient agricultural programs that also reach underrepresented groups, USDA must improve its outreach efforts by making improvements to its civil rights complaint process and focusing on outreach to underserved communities. While USDA has made progress in this area, the Department can do more to remove barriers to participation and improve the delivery of its programs.



Fall apples at a farmers market. This market is located in an urban neighborhood where it may be a challenge for some to get to grocery stores and carry purchases home. USDA Photo by Lance Cheung.

Example Report Summary



A 2021 OIG audit reviewed and evaluated the Office of Partnerships and Public Engagement’s (OPPE) policies, procedures, and internal controls related to the Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers and Veteran Farmers and Ranchers Program’s (2501 Program) grant management process and the 2501 Program grants awarded in FYs 2018 and 2019. Additionally, we reviewed the implementation of recommendations from prior audits.

In the first finding of our report, we identified that 6 of the 18 applications we reviewed in our sample were not eligible to receive 2501 Program grant funds. This occurred because tight deadlines caused 2501 Program officials to forward applications for scoring to the independent review panel while 2501 Program officials simultaneously verified that applicants were eligible. Additionally, OPPE does not have oversight controls to ensure its personnel follow the procedures established to confirm eligibility. Further, OPPE relied on the independent review panel to assess eligibility as part of its process. However, the scoring document the independent review panel used did not include questions to evaluate applicants’ eligibility. As a result, between FY 2018 and FY 2019, OPPE awarded a total of more than \$1.1 million in grant funds to 3 of the 6 ineligible entities we identified in our sample, funds that could have gone to qualified applicants.

Since 2013, OIG has issued audit reports on the 2501 Program that have consistently identified cases where the most meritorious and deserving applicants may not have

received funds from the program. Although OPPE has implemented recommendations from prior OIG audits to prevent ineligible applicants from receiving program funds, we continue to find that OPPE has ineffective oversight controls over its eligibility review process. OPPE officials agreed with all of our recommendations.

↳ Outreach: USDA OIG Highlighted Audit Work

[Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers and Veteran Farmers and Ranchers Program \(2501 Program\) in Fiscal Years 2018 and 2019](#) (91601-0001-21, issued 11/10/21)

[USDA Oversight of Civil Rights Complaints](#) (60601-0001-21, issued 9/22/21)

[Market Facilitation Program—Interim Report*](#) (03601-0003-31(1), issued 9/30/20)

Recommendation Progress
OIG issued 3 reports with 42 recommendations. To date, 4 recommendations remain open.

*A report from the 2023 Management Challenges report with open recommendations relevant to the key challenge indicator.

Wall panels with artwork titled "Manos a la obra" (Hands at work) line one side of a community garden plot. The plot is located on a vacant piece of land next to a residential park and community center. USDA Photo by Lance Cheung.

Outreach: USDA OIG Highlighted Closed Investigations



OIG conducted 1 investigation involving fraud against outreach programs benefiting underrepresented groups during this time, obtaining approximately 14 criminal outcomes and more than \$18 million in monetary results.

[Seven Defendants Sentenced to Federal Prison in \\$11.5 Million Fraud Case](#)



Challenge 3: Delivering Efficient Programs



The effectiveness and efficiency with which USDA manages its assets are critical. For such a diverse portfolio of programs, the Department must design them well to be a diligent steward of Federal funds. However, designing, developing, and implementing programs that reliably achieve their intended results has been a recurring challenge for the Department. Monitoring program performance is also essential to ensure that USDA programs and benefits are delivered

effectively and are accessible to all the communities USDA serves.

USDA received significant funding to implement its pandemic-related programs,⁴ as well as approximately \$8.3 billion for IIJA and approximately \$44 billion for IRA. Due to the influx of additional funding, the Department should focus more of its efforts to strengthen financial management. The following section summarizes USDA's challenges and progress in the area of financial reporting.

Financial Reporting

Federal agencies rely on financial management systems⁵ to initiate, record, process, and report financial transactions. These systems support agency missions in making business decisions and provide transparency to the public. They also help agencies ensure the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations such as the [Federal Financial Management Improvement Act of 1996](#) (FFMIA) and the [Payment Integrity Information Act of 2019](#) (PIIA).

The Office of the Chief Financial Officer (OCFO) serves as the principal advisor for all matters related to USDA's financial management and its related systems, financial control and accounting, internal control and assessment, and financial management training. Ultimately, OCFO is responsible for the overall financial leadership of the Department, which has nearly 100,000 employees, 14,000 offices and field locations, more than \$200 billion in assets, and \$143 billion in annual spending. OCFO also produces the Department's consolidated financial statements that

⁴ Since March 2020, Congress has enacted four public laws in response to the COVID-19 pandemic: the CARES Act; FFCRA; the Coronavirus Response and Relief Supplemental Appropriations Act, 2021; and the American Rescue Plan Act of 2021. The first two laws, as of January 2021, provided more than \$54.7 billion to USDA for pandemic relief activities, the third law provided more than \$13.3 billion, and the fourth law provided more than \$9.5 billion in additional funding.

⁵ Financial management systems are the organized collection of software, hardware, processes, procedures, and controls necessary to inform and support the core financial systems, including systems necessary to achieve financial management, operational, performance, and reporting objectives.

integrate reporting information from USDA agencies. Given USDA's significant portfolio, it is imperative that the Department and its agencies exercise effective financial management of its resources.

However, USDA continues to face challenges in this area. For example, USDA reported non-compliance with FFMIA financial management system requirements and non-compliance with PIIA improper payment requirements in its Agency Financial Reports. Additionally, OIG has identified a variety of issues related to improper financial accounting and inadequate financial management controls. OIG also reported USDA's noncompliance with PIIA requirements for FYs 2021–2022. Given USDA's historical financial management challenges, continued effort is needed to meet FFMIA and PIIA objectives to provide better information for decision-making, improve financial and program managers' accountability, and improve the efficiency and effectiveness of USDA programs.

Example Report Summary

USDA received a qualified opinion on the audit of its consolidated financial statements for fiscal years 2023 and 2022. Our consideration of USDA's internal control over financial reporting identified two material weaknesses: (1) improvements are needed in overall financial management; and (2) USDA needs to improve its information technology security and controls, as many weaknesses remained. Additionally, our review of compliance with laws and regulations identified noncompliance with the FFMIA, the Antideficiency Act, and the PIIA. The related agencies agreed with the findings and recommendation.

Financial Reporting: USDA OIG Highlighted Audit Work



[USDA's Controls Over Departmental Shared Cost Programs and Working Capital Fund](#) (50601-0004-23, issued 3/14/2024)

[USDA's Consolidated Financial Statements for Fiscal Years 2023 and 2022](#) (50401-0022-11, issued 1/16/2024)

[Commodity Credit Corporation's Financial Statements for Fiscal Years 2023 and 2022](#) (06403-0006-11, issued 11/8/2023)*

[Rural Development's Financial Statements for Fiscal Years 2023 and 2022](#) (85401-0014-11, issued 11/8/2023)

[Agreed-Upon Procedures—Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management for Fiscal Year 2023](#) (11301-0001-23, issued 9/29/2023)

[Independent Service Auditor's Report on Financial Management Services' Description of Its Financial Systems and the Suitability of the Design and Operating Effectiveness of Controls for the Period October 1, 2022, through June 30, 2023](#) (11303-0004-12, issued 9/19/2023)

* These reports were included because they provide important information despite not having any recommendations.

Financial Reporting: USDA OIG Highlighted Audit Work Continued

[Independent Service Auditor's Report on National Finance Center's Description and Operating Effectiveness of Its Payroll and Personnel Systems for October 2022 Through June 2023](#) (11303-0003-12, issued 9/15/2023)

[USDA's Compliance with Improper Payment Requirements for Fiscal Year 2022](#) (50024-0003-24, issued 5/22/23)

[USDA's Consolidated Financial Statements for Fiscal Years 2022 and 2021](#) (50401-0021-11, issued 11/14/22)

[Commodity Credit Corporation's Financial Statements for Fiscal Years 2022 and 2021](#) (06403-0005-11, issued 11/9/22)

[Natural Resources Conservation Service's Financial Statements for Fiscal Years 2022 and 2021](#) (10403-0005-11, issued 11/9/22)

[USDA's Compliance with Improper Payment Requirements for Fiscal Year 2021](#) (50024-0002-24, issued 6/28/22)

[USDA's Consolidated Financial Statements for Fiscal Years 2021 and 2020](#) (50401-0020-11, issued 11/15/21)



[Commodity Credit Corporation's Financial Statements for Fiscal Years 2021 and 2020](#) (06403-0004-11, issued 11/15/21)

[Natural Resources Conservation Service's Financial Statements for Fiscal Years 2021 and 2020](#) (10403-0004-11, issued 11/15/21)

[Rural Development's Financial Statements for Fiscal Years 2021 and 2020](#) (85401-0012-11, issued 11/9/21)

Recommendation Progress
OIG issued 16 reports with
44 recommendations. To date,
6 recommendations remain open.

Courtesy Photo/AdobeStock.

Emerging Challenge: Climate Impact

According to the [Fourth National Climate Assessment](#), changes in average weather conditions that persist over multiple decades or longer present numerous challenges to American agriculture, including the rise of natural disasters, the decline of major crop and livestock yields, possible changes in water availability, soil erosion, and disease and pest outbreaks. In calendar year 2020 alone, the United States faced 22 extreme weather and climate-related disaster events with losses exceeding \$1 billion each, which collectively cost nearly \$100 billion. IIJA legislation includes over \$50 billion for USDA to protect against droughts, floods, and wildfires, in addition to a major investment in weatherization. In addition, IRA provided an additional \$19.5 billion over 5 years to USDA for climate smart agriculture through several of the conservation programs NRCS implements.

USDA's [FY 2024 Performance Plan](#) outlines objectives for reaching the goal of combating climate change to support America's working lands, natural resources, and communities. USDA's FY 2024 Performance Plan also provides an FY 2022 assessment report of USDA's progress towards reaching these objectives. For example, NRCS uses the measure "Cropland on Which at least One Conservation Practice was Applied to Improve Soil Quality under the Environmental Quality Incentives Program (EQIP)" as a national indicator of the agency's progress related to soil quality. Per this plan, performance in this area is exceeding expectations and NRCS expects

⁶ This audit covered the actions that NRCS took on EQIP from September 24, 2019, through September 30, 2021.

to meet the year-end target. However, the measure "Cropland Conservation Applied to Improve Soil Quality through Conservation Technical Assistance," which is a combination of work in three programs—EQIP, CSP, and the Conservation Technical Assistance program—is not likely to reach its 2022 target.

USDA OIG [completed one audit on EQIP](#) that evaluated NRCS' payment schedule process and issued no recommendations.⁶ In addition, USDA OIG [completed an audit of CSP](#) to determine if NRCS ensured participants maintained control of land and found NRCS field officials did not always follow policy requirements for documenting contracting reviews.

Furthermore, in 2023, GAO [reported on USDA's efforts to integrate climate resilience](#) into its planning and activities and noted that some USDA programs may incentivize producers to enhance their climate resistance, though that was not the intent of the programs. GAO issued one climate-related recommendation in the report, which GAO added to [USDA's priority recommendations](#) in 2024.

OIG is currently planning and performing work that will assess FSA's Conservation Reserve Program incentive payments, USDA Climate Hubs, and USDA's Partnership for Climate-Smart Commodities activities.

A pollinator visits a flower on a farm. The farm's owners received assistance through USDA's Natural Resources Conservation Service's Environmental Quality Incentives Program to add a high tunnel and hedgerow to the farm. Natural Resources Conservation Service photo by Brandon O'Connor.



Acronyms and Abbreviations

2501 Program.....	Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers and Veteran Farmers and Ranchers Program	NRCS	Natural Resources Conservation Service
AIP	Approved Insurance Provider	OCFO	Office of the Chief Financial Officer
AMS.....	Agricultural Marketing Service	OIG	Office of Inspector General
APHIS.....	Animal and Plant Health Inspection Service	OMB	Office of Management and Budget
AWA.....	Animal Welfare Act	OPPE.....	Office of Partnerships and Public Engagement
CFAP	Coronavirus Food Assistance Program	PIIA.....	Payment Integrity Information Act of 2019
COVID-19	coronavirus disease 2019	RMA.....	Risk Management Agency
CSP	Conservation Stewardship Program	SNAP	Supplemental Nutrition Assistance Program
EBT.....	electronic benefits transfer	USDA.....	U.S. Department of Agriculture
EQIP	Environmental Quality Incentives Program	WIC.....	Special Supplemental Nutrition Assistance Program for Women, Infants, and Children
FAS.....	Foreign Agricultural Service		
FFCRA.....	Families First Coronavirus Response Act		
FFMIA.....	Federal Financial Management Improvement Act of 1996		
FNS	Food and Nutrition Service		
FSA.....	Farm Service Agency		
FY	fiscal year		
GAO.....	Government Accountability Office		
IIJA.....	Infrastructure Investment and Jobs Act of 2021		
IRA.....	Inflation Reduction Act of 2022		
IT	information technology		
MAP	Market Access Program		

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