

2025 USDA EXPLANATORY NOTES – GOOD ACCOUNTING OBLIGATION IN GOVERNMENT (GAO-IG) ACT

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GAO-IG ACT SUMMARY

The Good Accounting Obligation in Government Act

Annual report to congress on outstanding government accountability office (GAO) and United States department of agriculture (USDA) office of inspector general (OIG) recommendations through the end of FY 2023

SUMMARY

The Good Accounting Obligation in Government Act or GAO-IG Act (Public Law 115-414) was enacted on January 3, 2019, and requires that Federal departments include information pertaining to audit recommendations from the Government Accountability Office (GAO) and the Office of Inspector General (OIG) as part of the annual Congressional budget justification materials. This report describes the U.S Department of Agriculture’s actions on outstanding public recommendations of the GAO and the USDA OIG as of September 30, 2023.

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

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

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

Auditor	No Discrepancies	Discrepancies	Total
GAO	120	2	122
OIG	123	-	123
Total.....	243	2	245

USDA REPORTING ON OUTSTANDING GAO AND OIG RECOMMENDATIONS

1. GAO Recommendations

Implementation Status of GAO Recommendations Designated by the GAO as Open

The Open reporting details are provided in Appendix 1. As required by the GAO-IG Act, the details include the implementation status of each public recommendation, including a timeline for full implementation.

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

The reporting details are provided in Appendix 2. For this requirement, the Department reported on recommendations designated by the GAO as Closed, Unimplemented for reports issued through the period ending September 30, 2023. For those reports, the GAO designated 2 recommendations as Closed, Unimplemented. As required by the GAO-IG Act, the reporting details include the Department's justification for the decision not to implement the recommendation.

2. OIG Recommendations

Implementation Status of OIG Recommendations Designated by the OIG as Open

The reporting details are provided in Appendix 3. As required by the GAO-IG Act, the details include the implementation status of each recommendation, including a timeline for implementation, as applicable for recommendations, where the Department is awaiting OIG concurrence and closure of the recommendations.

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

The reporting details are provided in Appendix 4. For this requirement, the Department reported on recommendations designated by OIG as Closed, Unimplemented for reports issued through the period ending September 30, 2023. For those reports, the OIG designated 0 recommendations as Closed, Unimplemented. The Department does not leave OIG report unimplemented therefore there is no Closed, Unimplemented table in this exhibit.

GAO RECOMMENDATIONS

OPEN GAO AUDIT RECOMMENDATIONS

Table GAO-IG-2. Open GAO Audit Recommendations

<u>Audit Number</u>	<u>Bureau</u>	<u>Audit Title</u>	<u>Audit Issuance Date (Date of Publication)</u>	<u>Recommendation Number</u>	<u>Description</u>	<u>Implementation Status</u>
GAO-11-329	RHS	Rural Housing Service: Opportunities Exist to Strengthen Farm Labor Housing Program Management and Oversight	3/30/2011	3	To better ensure that requirements for tenant eligibility are met across the FLH portfolio, the Secretary of Agriculture should direct the Administrator of RHS to require its loan servicers to use the Systematic Alien Verification and Entitlements (SAVE) program administered by the Department of Homeland Security to verify tenant's residency status during supervisory reviews.	Open
GAO-11-329	RHS	Rural Housing Service: Opportunities Exist to Strengthen Farm Labor Housing Program Management and Oversight	3/30/2011	7	The Secretary of Agriculture should direct the Administrator of RHS to better utilize available data on demand for the FLH program--such as systematically reviewing local market analyses, further analyzing occupancy data on a statewide, regional, or national level, and retaining and analyzing application information--to help target available funding to areas of greatest need.	Open
GAO-13-741	FSA	Farm Programs: Additional Steps Needed to Help Prevent Payments to Participants Whose Incomes Exceed Limits	8/29/2013	2	To further improve agency controls that help prevent payments to participants whose incomes exceed eligibility limits, the Secretary of Agriculture should direct the Administrator of FSA to implement a process to verify that accountants' and attorneys' statements accurately reflect participants' incomes as reported on income tax returns and supporting documentation or other equivalent documents.	Open

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GAO-14-288	OSEC	U.S. Department of Agriculture: Workforce Decisions Could Benefit from Better Linkage to Missions and Use of Leading Practices	3/31/2014	1	To ensure appropriate levels of employees' supervision and guidance for the workforces of USDA's service center agencies, consistent with OPM guidance, the Secretary of Agriculture, through the Chief Human Capital Officer, should revise departmental policy targeting a uniform supervisory ratio so that the service center agencies can identify appropriate supervisory ratios based on a documented analysis of their specific customer needs and workload distribution.	Open
GAO-15-215	RMA	Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May Not Cover Expected Losses	2/9/2015	1	To better inform Congress in the future about crop insurance program costs, reduce present costs, and ensure greater actuarial soundness, the Administrator of the U.S. Department of Agriculture's Risk Management Agency should monitor and report on crop insurance costs in areas that have higher crop production risks.	Open
GAO-15-215	RMA	Crop Insurance: In Areas with Higher Crop Production Risks, Costs Are Greater, and Premiums May Not Cover Expected Losses	2/9/2015	2	To better inform Congress in the future about crop insurance program costs, reduce present costs, and ensure greater actuarial soundness, the Administrator of the U.S. Department of Agriculture's Risk Management Agency should, as appropriate, increase its adjustments of premium rates in areas with higher crop production risks by as much as the full 20 percent annually that is allowed by law.	Open

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GAO-16-193	RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	3/31/2016	8	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to improve performance measures comparing RHS and the Federal Housing Administration loan performance, potentially by making comparisons on a cohort basis and limiting comparisons to loans made in similar geographic areas.	Open
GAO-16-193	RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	3/31/2016	9	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to develop risk thresholds for the guarantee program, potentially in the form of maximum portfolio- or loan-level loss tolerances.	Open

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GAO-16-241	APHIS	Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops	3/15/2016	2	To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of the National Agricultural Statistics Service (NASS) to work with all relevant USDA stakeholders, including APHIS and the Organic Working Group, to determine what additional information should be sought in future organic surveys, such as the costs of reshipping and re-storing shipments rejected because of unintended GE presence, as well as the costs associated with finding new buyers for such shipments.	Open
GAO-16-241	APHIS	Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops	3/15/2016	3	To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of NASS to include producers, growing identity-preserved crops, in addition to organic producers in USDA's survey efforts.	Open
GAO-17-443	FSIS	Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues	9/15/2017	3	The Administrator of FSIS should require as part of an equivalence determination that countries exporting catfish to the United States include in their residue monitoring plans the drugs of concern to FSIS and the corresponding maximum residue levels.	Open

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GAO-17-501	RMA	Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs	7/26/2017	1	To reduce year-to-year fluctuations in the administrative and operating expense subsidies that companies receive at the crop, state, and county levels, the Secretary of Agriculture should direct the Administrator of the Risk Management Agency to consider adjusting the administrative and operating expense subsidy calculation method in a way that reduces the effects of changes in premiums caused by changes in crop prices or other factors when it renegotiates the standard reinsurance agreement.	Open
GAO-17-675	OSDBU	Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	8/25/2017	2	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of Agriculture should comply with sections 15(k)(2), (k)(15), and (k)(17) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate. (Recommendation 2)	Open
GAO-17-725	RHS	Rural Housing Service: Additional Actions Would Help Ensure Reasonableness of Rental Assistance Estimates	9/13/2017	1	The Administrator of RHS should develop and implement a plan for ongoing monitoring, including testing and evaluation, of the obligation tool using relevant data.	Open

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GAO-17-725	RHS	Rural Housing Service: Additional Actions Would Help Ensure Reasonableness of Rental Assistance Estimates	9/13/2017	2	The Administrator of RHS should develop controls to check the reasonableness of rental assistance agreement amounts calculated by the obligation tool.	Open
GAO-18-211	OHS	Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption	2/15/2018	1	The Secretary of Agriculture, in cooperation with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the sector coordinating council (SCC), Department of Homeland Security (DHS) and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector. (Recommendation 1)	Open
GAO-18-285	RHS	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	5/17/2018	2	The RHS Administrator should establish a process to help ensure regular and frequent updates for the preservation tool and its underlying data.	Open
GAO-18-285	RHS	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	5/17/2018	4	The RHS Administrator should monitor the results of rural rental housing preservation efforts and assess the degree to which those efforts yielded intended outcomes. (Recommendation 4)	Open

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GAO-18-309	RD	Drinking Water and Wastewater Infrastructure: Opportunities Exist to Enhance Federal Agency Needs Assessment and Coordination on Tribal Projects	5/15/2018	4	The Assistant to the Secretary of Agriculture for Rural Development should implement a scoring factor that awards points for proposed Native American program grant projects that address health risks from a lack of access to safe drinking water and wastewater disposal, as it does with the Colonias grant program. (Recommendation 4)	Open
GAO-18-369	FNS	Summer Meals: Actions Needed to Improve Participation Estimates and Address Program Challenges	5/31/2018	1	The Administrator of the Food and Nutrition Service (FNS) should improve its estimate of children's participation in the SFSP by focusing on addressing, at a minimum, data reliability issues caused by variations in the number of operating days of meal sites and in the months in which states see the greatest number of meals served.	Open
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	2	The Administrator of FNS should continue efforts to improve the agency's retailer trafficking estimates by evaluating (1) whether the factors used to identify stores for possible investigation could help address the bias in its sample, and (2) the accuracy of its assumption of the percentage of SNAP benefits that are trafficked by different types of stores.	Open

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GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	3	he Administrator of FNS should assess the benefits and costs of reauthorizing a sample of high-risk stores more frequently than other stores, use the assessment to determine the appropriate scope and time frames for reauthorizing high-risk stores moving forward, and document this decision in policy and on its website.	Open
GAO-19-167	FNS	Supplemental Nutrition Assistance Program: Actions Needed to Better Measure and Address Retailer Trafficking	12/14/2018	4	The Administrator of FNS should move forward with plans to increase penalties for retailer trafficking.	Open
GAO-19-22	RD/OTR	Tribal Consultation: Additional Federal Actions Needed for Infrastructure Projects,	3/20/2019	6	The Assistant to the Secretary of Agriculture for Rural Development should document in the agency's tribal consultation policy how agency officials are to communicate with tribes about how tribal input from consultation was considered in agency decisions on proposed infrastructure projects.	Open
GAO-19-543	OBPA	Environmental Justice: Federal Efforts Need Better Planning, Coordination, and Methods to Assess Progress	9/16/2019	10	The Secretary of Agriculture should issue a progress report on the department's environmental justice efforts each year.	Open

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GAO-20-101	OPEM	FEDERAL PROPERTY: Improved monitoring, Oversight, and Data Would Help Understand Effects of Providing Property To Non-Federal Recipients	12/20/2019	1	The Secretary of Agriculture should direct the Office of Property and Fleet Management to consistently monitor property provided to non-federal recipients within 1 year of receipt, and to ensure property is being used for its intended purpose 1 year after initial monitoring.	Open
GAO-20-101	OPEM	FEDERAL PROPERTY: Improved monitoring, Oversight, and Data Would Help Understand Effects of Providing Property To Non-Federal Recipients	12/20/2019	4	The Secretary of Agriculture should direct the Office of Property and Fleet Management to establish clear processes to oversee property programs, including excess property provided to non-federal recipients across the agency.	Open
GAO-20-18	FNS	Nutrition Assistance Programs: Agencies Could Do More to Help Address the Nutritional Needs of Older Adults	11/21/2019	3	The Administrator of FNS should take steps to improve its oversight of CACFP meals provided in adult day care centers. For example, FNS could amend its approach for determining federal onsite reviews of CACFP meal providers to more consistently include adult day care centers.	Open
GAO-20-243	DM	USDA Administrative Services: More Could Be Done to Assess Effectiveness and Impact of Business Centers	2/19/2020	1	The Secretary of Agriculture should direct Departmental Administration to work with the mission areas to develop department-level outcome-oriented performance goals and related measures for the business centers, and use them to assess the effectiveness and impact of the business center reforms.	Open

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GAO-20-299	OHS	Critical Infrastructure Protection: Additional Actions Needed to Identify Framework Adoption and Resulting Improvements	2/25/2020	2	The Secretary of Agriculture, in coordination with the Secretary of Health and Human Services should take steps to consult with respective sector partner(s), such as the SCC, DHS, and NIST, as appropriate, to collect and report sector-wide improvements from use of the framework across its critical infrastructure sector using existing initiatives.	Open
GAO-20-325	FSIS	FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat	4/7/2020	2	The Secretary of Agriculture, in coordination with the Commissioner of the Food and Drug Administration, should more fully incorporate the seven leading practices for effective collaboration in the agencies' interagency agreement for the joint oversight of cell-cultured meat.	Open
GAO-21-219	RHS	Home Foreclosure Sales: FHA, Rural Housing Service, and VA Could Better Align Program Metrics with Their Missions	3/5/2021	3	The Administrator of RHS should identify and use metrics that measure how the agency's REO program contributes to RHS's mission of supporting low-income homeowners in rural areas, such as metrics that track this population's purchases of REO properties. (Recommendation 3)	Open
GAO-21-241	NRCS	USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	5/4/2021	4	The Chief of the Natural Resources Conservation Service should clarify guidance on the annual compliance check (in its National Food Security Act Manual) to ensure that a risk-based approach is used in selecting a sample, which could include using crop acreage reports and other sources of information to identify anomalies associated with higher-risk tracts.	Open

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GAO-21-241	NRCS	USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	5/4/2021	5	The Secretary of Agriculture should ensure that the Chief of the Natural Resources Conservation Service instructs state and field offices to consistently report any potential violations they observe.	Open
GAO-21-413	NIFA	Fraud, Waste, and Abuse in Small Business Innovation Research (SBIR)	6/30/2021	1	The Secretary of Agriculture should ensure the SBIR program collects the required certifications from new SBIR awardees, beginning in future funding opportunity announcements, without material differences from the language in the SBIR/STTR Policy Directive. (Recommendation 1)	Open
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	3	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the FPAC Assistant Chief Information Officer to provide clearly documented guidance that supports a consistent and repeatable process for how a program office should apply Agile development methodologies in a manner that is consistent with the department's expectations for IT oversight.	Open
GAO-21-512	FPAC-Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	4	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of establishing and maintaining a workforce planning process.	Open

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GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	5	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing competency and staffing requirements.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	6	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing competency and staffing needs regularly.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	7	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing gaps in competencies and staffing.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	8	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing strategies and plans to address gaps in competencies and staffing.	Open

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GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	9	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of implementing activities that address gaps in competencies and staffing.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	10	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of monitoring the agency's progress in addressing competency and staffing gaps.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	11	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of reporting to agency leadership on progress in addressing competency and staffing gaps.	Open

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GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	12	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area develop a strategic plan, in alignment with departmental policies and procedures, to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	13	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area monitor IT program performance against efficiency goals and measures documented in its plan for maximizing efficiencies and reducing IT duplication and overlap.	Open
GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	14	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Director for Customer Experience to establish baselines and measures for customer service performance, and targets and goals associated with the progress.	Open

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GAO-21-512	FPAC- Business Center	IT Modernization: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	9/23/2021	15	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Director for Customer Experience to establish a timeframe for releasing the customer service survey results and plans for addressing the customer feedback to the public.	Open
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	4	The Secretary of Agriculture, should, with input from key nonfederal partners, work through the Biodefense Coordination Team to define the set of capabilities needed to prepare for and respond to nationally significant biological incidents.	Open
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	8	The Secretary of Agriculture should work through the Biodefense Coordination Team to establish a process to periodically assess and communicate exercise priorities among the capabilities they identify to support nationally significant biological incidents.	Open
GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	12	The Secretary of Agriculture should work through the Biodefense Coordination Team to provide guidance for federal and nonfederal partners for how to report on capabilities in after-action reports for exercises and real-world incidents in a consistent manner.	Open

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GAO-21-513	OHS	Biodefense: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	8/4/2021	16	The Secretary of Agriculture should work through the Biodefense Coordination Team to routinely monitor the results of interagency biological exercises and real-world incidents to identify patterns of challenges and potential root causes of identified challenges, and report these to the Biodefense Steering Committee along with recommendations for addressing the root causes that also identify responsible agencies.	Open
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	1	The FSA Administrator should improve the accuracy of compliance review tracking system data by establishing controls, including electronic safeguards such as preventing a compliance review from being entered as both waived and completed.	Open
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	2	The FSA Administrator should build upon ongoing efforts to improve the monitoring of the compliance review tracking system data by updating the FSA handbook to specify how to periodically run reports on the status and results of compliance reviews, the types of information to examine during these periodic checks on these reviews, and how frequently to perform these checks.	Open

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GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	3	The FSA Administrator should examine compliance review teams’ use of interviews of farming operation members and provide additional guidance or training as necessary.	Open
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	4	The FSA Administrator should examine the extent to which compliance review teams documented the reasons for not doing an interview and provide additional guidance or training as necessary.	Open
GAO-21-95	FSA	FARM PROGRAMS – USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight is Needed	10/1/2020	5	The FSA Administrator should examine compliance review teams’ completion of compliance review records and provide additional guidance or training as necessary.	Open
GAO-22-104241	NRCS	Alaska Native Issues Federal Agencies Could Enhance Support for Native Village Efforts to Address Environmental	5/18/2022	8	he Chief of NRCS should review NRCS's programs identified in this report and, where the agency determines it feasible and appropriate, implement relevant changes to address program characteristics that are not established in statute that pose obstacles to Alaska Native villages' obtaining assistance, including characteristics we identified and others that NRCS may identify. NRCS should also document its review, any related consultation with tribes, and any changes made to its programs	Open

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GAO-22-104259	FSA	Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers	1/4/2022	1	he Administrator of FSA should issue guidance directing the agency to design its data collection and analysis for future compliance reviews of supplemental assistance programs in a way that ensures reliable results by using sound statistical methodologies, defining objectives, identifying the information requirements to meet objectives, and processing data into quality information that achieves objectives.	Open
GAO-22-104259	FSA	Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers	1/4/2022	2	The Administrator of FSA should issue guidance directing the agency to assess risk characteristics and take a more complete risk-based approach in selecting samples for future compliance reviews of supplemental assistance programs. This approach could include focusing on farming operations that received substantially large payments and new customers for which FSA does not have other information to corroborate eligibility for program participation.	Open
GAO-22-104259	FSA	Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers	1/4/2022	3	The Administrator of FSA should issue guidance directing the agency to document the rationale for the tolerance level (e.g., the allowable percentage difference between farming operations' actual production and their claimed production) used in future compliance reviews of supplemental assistance programs.	Open

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GAO-22-104259	FSA	Market Facilitation Program: USDA Could Improve Its Oversight of Future Supplemental Assistance to Farmers	1/4/2022	4	The Administrator of FSA should issue guidance directing the agency to communicate the results of its future compliance reviews of supplemental assistance programs, including a summary of findings and the types of errors found, and identify corrective actions to be taken.	Open
GAO-22-104397	FSA	Coronavirus Food Assistance Program: USDA Should Conduct More Rigorous Reviews of Payments to Producers,	9/8/2022	1	The Administrator of FSA should conduct additional spot checks of CFAP payments and use a more risk-based approach to selecting producers for review. This approach could include focusing on producers of commodities not generally covered by other FSA programs and producers that received large payments.	Open
GAO-22-104602	OTR	Tribal Funding: Actions Needed to Improve Information on Federal Funds That Benefit Native Americans	5/19/2022	6	The Secretary of Agriculture should ensure that the Office of Tribal Relations and the Office of Budget and Program Analysis develop a formal process to ensure meaningful and timely input from tribal officials when formulating budget requests and program reauthorization proposals for programs serving tribes and their members.	Open
GAO-22-104677	NIFA	Timeliness of agency review of proposals and issuance of awards for the Small Business Innovation Research (SBIR) and Small Business Technology	10/14/2021	3	The Secretary of Agriculture should evaluate the effectiveness of steps taken to improve SBIR award timeliness and take any necessary additional steps in order to consistently meet SBA award timeliness guidelines.	Open

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GAO-22-104740	OAO	Veteran Food Insecurity	4/25/2022	3	The Secretary of Agriculture should take steps to enhance collaboration within USDA's workgroup with VA including through a written agreement that specifically clarifies agency roles and responsibilities, articulates common outcomes, and establishes a mechanism to monitor progress, and routinely monitor and update this written agreement.	Open
GAO-22-105065	OBPA	Privacy: Dedicated Leadership can Improve Programs and Address Challenges	9/22/2022	6	The Secretary of Agriculture should establish a time frame for incorporating privacy into an organization-wide risk management strategy that includes a determination of risk tolerance, and develop and document this strategy. (Recommendation 6)	Open
GAO-22-105215	OTR	TRIBAL ECONOMIC DEVELOPMENT: Action Is Needed to Better Understand the Extent of Federal Support	8/30/2022	4	The Director of USDA's Office of Tribal Relations, in coordination with tribes, should establish a plan for periodically analyzing and publicly reporting the amount of economic development assistance provided to tribal entities by USDA and using that analysis to identify opportunities to improve assistance to tribal entities. This could include leveraging methods already used by specific USDA program offices such as Rural Development.	Open

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GAO-22-105291	FNS	Monitoring and Oversight of Response to Coronavirus 2019 Pandemic	1/27/2022	3	The Secretary of Agriculture should ensure that the Administrator of the Food and Nutrition Service (1) develops a comprehensive strategy for the agency's nutrition assistance programs to respond to emergencies that includes lessons learned during the COVID-19 pandemic and a mechanism to periodically review and update the strategy, and (2) shares timely information with states and other stakeholders during development of the strategy to help inform their ongoing response to COVID-19. See the Nutrition Assistance enclosure.	Open
GAO-22-105291	FNS	Monitoring and Oversight of Response to Coronavirus 2019 Pandemic	1/27/2022	4	The Secretary of Agriculture should ensure that the Administrator of the Food and Nutrition Service further assists state and local agencies in their efforts to obtain reliable and comprehensive eligibility data for the Pandemic Electronic Benefits Transfer program in order to determine eligibility and benefits amounts accurately. See the Nutrition Assistance enclosure.	Open
GAO-22-468	OCE	USDA Market Facilitation Program	11/15/2021	1	The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure that USDA internal reviews of future economic analyses address the transparency of its documentation of the analyses.	Open

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GAO-22-468	OCE	USDA Market Facilitation Program	11/15/2021	2	The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure USDA internal reviews assess whether future economic analyses use representative baselines.	Open
GAO-23-104489	APHIS	Working Dogs: Federal Agencies Need to Better Address Health and Welfare	10/19/2022	3	The Secretary of Agriculture should direct all of the Department of Agriculture's agencies with federally managed working dog programs to revise their policies, as necessary, to ensure that they address all of the 18 issues GAO identified as important to the health and welfare of working dogs.	Open
GAO-23-104557	OCE	Climate Change Options to Enhance the Resilience of Agricultural Producers and Reduce Federal Fiscal Exposure	2/16/2023	1	The Secretary of Agriculture should ensure that the Climate Change Program Office, located within the Office of the Chief Economist, analyzes the options to enhance the climate resilience of agricultural producers that were identified in this report and integrates them, as appropriate, into USDA's future climate resilience prioritization and planning efforts. Such analysis should include an explanation of USDA's decision to prioritize or not prioritize the options identified in this report and the identification of any additional authority and resources that USDA would need to implement the options. (Recommendation 1)	Open

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GAO-23-104709	OBPA	USDA's Planning for and Relocation of Research Agencies	12/14/2022	1	The Secretary of Agriculture should expand the departmental regulation on reorganizations to more fully reflect leading practices on agency reforms, such as documenting performance measures and enhancing employee engagement. (Recommendation 1)	Open
GAO-23-104709	OBPA	USDA's Planning for and Relocation of Research Agencies	12/14/2022	2	The Secretary of Agriculture should expand the departmental regulation on reorganizations to apply its guidance to all departmental reorganizations and require documentation of the reasons for any deviation from the departmental regulation, including for decisions by the Secretary to do so. (Recommendation 2)	Open
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	3	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for strategic workforce planning, such as documenting a strategic workforce plan and agency succession plans. (Recommendation 3)	Open
GAO-23-104709	NIFA	USDA's Planning for and Relocation of Research Agencies	12/14/2022	4	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for strategic workforce planning, such as documenting a strategic workforce plan and agency succession plans. (Recommendation 4)	Open

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GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	5	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for training and development, such as planning for, designing, implementing, and evaluating training and development programs and efforts. (Recommendation 5)	Open
GAO-23-104709	NIFA	USDA's Planning for and Relocation of Research Agencies	12/14/2022	6	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for training and development, such as planning for, designing, implementing, and evaluating training and development programs and efforts. (Recommendation 6)	Open
GAO-23-104709	ERS	USDA's Planning for and Relocation of Research Agencies	12/14/2022	7	The Research, Education, and Economics Under Secretary should require ERS to more fully follow leading practices for diversity management, such as developing a strategy for sustaining diversity and inclusion and documenting ongoing succession and recruiting planning processes. (Recommendation 7)	Open
GAO-23-104709	NIFA	USDA's Planning for and Relocation of Research Agencies	12/14/2022	8	The Research, Education, and Economics Under Secretary should require NIFA to more fully follow leading practices for diversity management, such as developing a strategy for sustaining diversity and inclusion and documenting ongoing succession and recruiting planning processes. (Recommendation 8)	Open

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GAO-23-104723	FS	Wildfire Smoke - Opportunities to Strengthen Federal Efforts to Manage Growing Risk	12/20/2022	3	The Secretary of Agriculture should work with the Administrator of EPA and Secretary of the Interior to better align air quality and land management goals for wildfire risk mitigation and establish joint strategies for achieving those goals.	Open
GAO-23-105104	FSIS	Meat and Poultry Worker Safety: OSHA Should Determine How to Address Persistent Hazards Exacerbated by COVID-19	6/20/2023	2	The Secretary of the Department of Agriculture should ensure that the Food Safety and Inspection Service meets regularly with DOL's OSHA through their interagency workgroup to resolve longstanding collaboration challenges and incorporate leading collaboration practices. In incorporating these practices, the agencies should clearly define short and long-term outcomes, track and monitor progress towards these outcomes, and publicly report collaborative outcomes. (Recommendation 2)	Open
GAO-23-105179	AMS	National School Lunch Program: USDA Could Enhance Assistance to States and Schools in Providing Seafood to Students	11/17/2022	3	The Secretary of Agriculture should work with the Administrator of the National Oceanic and Atmospheric Administration to develop a collaborative mechanism, such as a memorandum of understanding that establishes the sharing of NOAA's list of domestic seafood vendors with USDA. (Recommendation 3)	Open

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GAO-23-105179	FNS	National School Lunch Program: USDA Could Enhance Assistance to States and Schools in Providing Seafood to Students	11/17/2022	1	The Secretary of Agriculture should ensure that the Administrator of FNS develops a standard form that school food authorities can use to document their reasons for using exceptions from the Buy American provision, and disseminates that form through state agencies. (Recommendation 1)	Open
GAO-23-105238	APHIS	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	5/31/2023	1	The Administrator of APHIS should more fully follow leading practices for collaboration while coordinating with USGS to develop and implement a national wildlife disease surveillance system. This should include clearly defining common outcomes, involving relevant participants, and identifying resources and staffing.	Open
GAO-23-105238	APHIS	Zoonotic Diseases: Federal Actions Needed to Improve Surveillance and Better Assess Human Health Risks Posed by Wildlife	5/31/2023	3	The Administrator of APHIS should work with USGS to resolve data-sharing concerns and implement enhancements that would facilitate APHIS's participation in USGS's national wildlife disease database.	Open
GAO-23-105265	RD	Broadband: USDA Should Set Performance Goals and Improve Fraud Risk Management for Funding Program	11/30/2022	1	The Secretary of Agriculture should direct ReConnect program officials to establish program specific performance goals and use them to manage the program. (Recommendation 1)	Open

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GAO-23-105265	RD	Broadband: USDA Should Set Performance Goals and Improve Fraud Risk Management for Funding Program	11/30/2022	2	The Secretary of Agriculture should document that the Office of the Chief Risk Officer is the dedicated entity to design and oversee fraud risk management activities in the ReConnect program and outline this office's responsibilities consistent with leading practices as provided in our Fraud Risk Framework. (Recommendation 2)	Open
GAO-23-105265	RD	Broadband: USDA Should Set Performance Goals and Improve Fraud Risk Management for Funding Program	11/30/2022	3	The Secretary of Agriculture should ensure that the Office of the Chief Risk Officer conducts and documents a fraud risk assessment for the ReConnect program that aligns with the leading practices outlined in our Fraud Risk Framework. (Recommendation 3)	Open
GAO-23-105292	FS	Contracting for Wildfire Response & Recovery	4/13/2023	5	The Secretary of Agriculture should ensure that the Forest Service conducts technical supervision and annual reviews of orders placed by ordering officials as outlined in policy.	Open
GAO-23-105292	FS	Contracting for Wildfire Response & Recovery	4/13/2023	6	The Secretary of Agriculture should ensure the Forest Service develops a mechanism to implement, track, and archive the lessons learned developed through its large fire reviews.	Open

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GAO-23-105300	OCS	Sustainable Aviation Fuel	3/23/2023	2	The Secretary of Energy should coordinate with DOT and USDA to develop and incorporate into the Grand Challenge Roadmap performance measures that enable the agencies to evaluate their actions and the effect of policy on SAF production and communicate the extent to which SAF is poised to contribute to larger aviation greenhouse gas emissions reduction goals. (Recommendation 2)	Open
GAO-23-105300	OCS	Sustainable Aviation Fuel	3/23/2023	3	The Secretary of Agriculture should coordinate with DOT and DOE to develop and incorporate into the Grand Challenge Roadmap performance measures that enable the agencies to evaluate their actions and the effect of policy on SAF production and communicate the extent to which SAF is poised to contribute to larger aviation greenhouse gas emissions reduction goals. (Recommendation	Open
GAO-23-105408	FS	Abandoned Hardrock Mines: Land Management Agencies Should Improve Reporting of Total Cleanup Costs	1/13/2023	2	The Secretary of Agriculture should expand the information available to Congress regarding the agency's fiscal exposure from abandoned hardrock mines by clearly identifying the amount of known cleanup cost estimates specifically for such mines in supplemental reports or other budget materials.	Open

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GAO-23-105408	OPEM	Abandoned Hardrock Mines: Land Management Agencies Should Improve Reporting of Total Cleanup Costs	1/13/2023	3	The Secretary of Agriculture should require the inclusion of available cleanup cost estimates from documents, such as records of decision and site investigation studies, in NEAT, so that precise information can be considered for program management and decision-making.	Open
GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	1	The Secretary of Agriculture should develop and document a process to ensure that TFP reevaluations follow the project management practice of establishing a key document at the start of a project, such as a project charter, that includes an overall assessment of risk and measurable objectives and metrics for success related to project requirements and other expectations for the project. (Recommendation 1)	Open

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GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	2	The Secretary of Agriculture should develop and document a process to ensure that TFP reevaluations follow the project management practice of creating a comprehensive project management plan that describes how the project will be executed, monitored, controlled, and closed and, in addition to a project schedule, includes: a risk management plan that manages operational risk and applies controls to ensure the project meets its objectives. a quality management plan that describes how the project will be monitored and controlled based on applicable USDA and other federal quality standards. a stakeholder engagement plan outlining all of the relevant stakeholders that must be included in the reevaluation and their respective roles for achieving quality; a requirements management plan that establishes how the project requirements will be analyzed, documented, and managed. (Recommendation 2)	Open
GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	3	The Secretary of Agriculture should develop and document a process to ensure that TFP reevaluations follow the project management practice of designating a project manager, or another member of the project team with project management expertise, to ensure that TFP reevaluations apply generally recognized project management practices, including creating key project documentation. (Recommendation 3)	Open

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GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	4	The Secretary of Agriculture should develop and document a process to ensure that TFP reevaluations are subject to formal, comprehensive, and independent peer reviews before publication. (Recommendation 4)	Open
GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	5	The Secretary of Agriculture should consult with the Office of Information and Regulatory Affairs and designate the TFP as a "highly influential scientific assessment" subject to more stringent OMB guidance concerning peer review. (Recommendation 5)	Open

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GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	6	The Secretary of Agriculture should establish specific quality assurance guidelines for TFP reevaluations that will ensure methodological decisions meet key quality standards for an analysis that will affect public policy and inform policy makers. These guidelines should summarize applicable USDA and other federal quality standards and should describe how such standards will be embedded in future TFPs. These guidelines should ensure that future TFP reports have: clear rationales linked to the objective and scope of the analysis; consideration of alternatives based in evidence, including important economic effects; underlying analysis of economic effects associated with decisions; where important economic effects cannot be quantified, the analysis explains how they affect the comparison of alternatives; transparent description of analytical choices, assumptions and data, including explanation of key limitations in the data and methods used; and adequate documentation included in the analysis; the analysis should document that it complies with a robust quality assurance process. (Recommendation 6)	Open

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GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	7	The Secretary of Agriculture should ensure that FNS designs, documents, and implements key internal controls related to data processing, including standards and procedures for review of the computer code used in generating the TFP Market Baskets. (Recommendation 7)	Open
GAO-23-105450	FNS	Thrifty Food Plan: Better Planning and Accountability Could Help Ensure Quality of Future Reevaluations	12/14/2022	8	The Secretary of Agriculture should publish the computer code and raw data used to generate the TFP Market Baskets, to the extent allowable, along with all of the final equations used to create the model, in order to ensure qualified external parties can reproduce and replicate the TFP. (Recommendation 8)	Open
GAO-23-105482	OCIO	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	1	The Secretary of Agriculture should ensure that the agency fully documents the access authorizations for its selected PaaS system.	Open
GAO-23-105482	OCIO	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	2	The Secretary of Agriculture should ensure that the agency fully implements continuous monitoring for its selected PaaS system, to include reviewing the continuous monitoring deliverables from the Cloud Service Provider (CSP) and committing to a time frame to review audit logs	Open

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GAO-23-105482	FS	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	3	The Secretary of Agriculture should ensure that the agency fully implements continuous monitoring for its selected Software as a Service (SaaS) system 1, to include reviewing the continuous monitoring deliverables from the CSP and committing to a time frame to review audit logs.	Open
GAO-23-105482	FS	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	4	The Secretary of Agriculture should ensure that the agency fully implements continuous monitoring for its selected SaaS system 2, to include reviewing the continuous monitoring deliverables from the CSP.	Open
GAO-23-105482	FS	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	5	The Secretary of Agriculture should ensure that the agency's service level agreements (SLAs) with CSPs define performance metrics, including how they are measured and the enforcement mechanisms.	Open
GAO-23-105482	FS	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	6	The Secretary of Agriculture should ensure that the agency provides the authorization letter to the FedRAMP Project Management Office (PMO) for its selected SaaS system 2.	Open

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GAO-23-105482	FS	Cloud Security: Selected Agencies Need to Fully Implement Key Practices	5/18/2023	7	The Secretary of Agriculture should ensure that the agency’s contracts with CSPs include requirements for the service providers to comply with FedRAMP security authorization requirements.	Open
GAO-23-105697	FNS	School Meals: USDA Should Address Challenges in Its “Foods in Schools”	7/14/2023	1	The Secretary of Agriculture should develop a mechanism to routinely and systematically identify and address challenges to operating the USDA Foods in Schools program. For example, the agency could add relevant questions to the annual School Meals Operations Study, and create and implement a plan to address findings. (Recommendation 1)	Open
GAO-23-105697	FNS	School Meals: USDA Should Address Challenges in Its “Foods in Schools”	7/14/2023	2	The Secretary of Agriculture should ensure that the Administrator of FNS establishes guidelines for timely communication with states on the USDA Foods in Schools program. For example, the guidelines could distinguish response times regarding specific orders and general policy questions. (Recommendation 2)	Open
GAO-23-105697	FNS	School Meals: USDA Should Address Challenges in Its “Foods in Schools”	7/14/2023	3	The Secretary of Agriculture should ensure that the Administrator of FNS systematically identifies and shares promising practices and lessons learned with states related to the USDA Foods in Schools program, for example, by creating a repository or toolkit on the agency's public website that is accessible to all states. (Recommendation 3)	Open

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GAO-23-105884	FNS	SCHOOL MEAL PROGRAMS: USDA Could Enhance Implementation of the Buy American Provision School Meals Buy American Provision	4/13/2023	1	The Secretary of Agriculture should ensure that the Administrator of FNS develops a standard form that school food authorities can use to document their reasons for using exceptions from the Buy American provision, and disseminates that form through state agencies. (Recommendation 1)	Open
GAO-23-106235	FS	Alaska Land Management: Resolving Ownership of Submerged Lands	8/28/2023	2	The Secretary of Agriculture should ensure that the Chief of the Forest Service coordinates with the Directors of BLM, FWS, and NPS to secure an independent third-party facilitator to help agencies within the Department of the Interior and the Department of Agriculture and the State of Alaska work toward agreement on a collaborative approach for the management of submerged lands in Alaska while ownership is being resolved.	Open
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	1	The Secretary of Agriculture should ensure that OASCR updates the software for USDA's EEO database so that database users can only select categories for race consistent with EEOC guidance. (Recommendation 1)	Open
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	2	The Secretary of Agriculture should ensure that OASCR updates USDA's website to note which of the department's No FEAR Act reports prior to 2022 may contain inaccurate data for complaints by the basis of race or national origin because of a data input error. (Recommendation 2)	Open

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GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	3	The Secretary of Agriculture should ensure that OASCR documents and implements a process to review and compare selected complaint data in USDA's No FEAR Act and EEOC Form 462 reports, and identifies and resolves, as appropriate, any inconsistencies before issuing the No FEAR Act reports. (Recommendation 3)	Open
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	4	The Secretary of Agriculture should ensure that OASCR develops internal guidance on how to compare the data in USDA's No FEAR Act and EEOC Form 462 reports when reviewing for inconsistencies during the data review process. (Recommendation 4)	Open
GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	5	The Secretary of Agriculture should ensure that OASCR adds a section to Farm Bill reports that explains the methods used to analyze EEO complaints, including data sources and any changes to those sources or related analyses that were made from the prior year. (Recommendation 5)	Open

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GAO-24-106791	OASCR	EQUAL EMPLOYMENT OPPORTUNITY Additional Actions Would Improve USDA's Collection and Reporting of Key Data	11/2/2023	6	The Secretary of Agriculture should ensure that OASCR documents and implements an internal quality review process for Farm Bill reports to identify and correct any errors and incomplete information. This process should include assigning the role of quality review to someone, independent from the work itself, who verifies that the key facts, figures, and findings align with the sources and are correctly reported. (Recommendation 6)	Open

CLOSED, UNIMPLEMENTED GAO AUDIT RECOMMENDATIONS

Table GAO-IG-3. Closed, Unimplemented GAO Audit Recommendations

<u>Audit Number</u>	<u>Bureau</u>	<u>Audit Title</u>	<u>Audit Issuance Date (Date of Publication)</u>	<u>Recommendation Number</u>	<u>Description</u>	<u>Implementation Status</u>
GAO-11-318SP	DCM	Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue	3/11/2011	13	It will be important for individual agencies to move quickly to correct any missing items in their plans, establish sound baselines so that progress and efficiencies can be measured, begin their consolidation efforts, track their progress, and report to the Office of Management and Budget (OMB) on their progress over time.	Closed, Unimplemented
GAO-11-318SP	NRE	Opportunities to Reduce Potential Duplication in Government Programs, Save Tax Dollars, and Enhance Revenue	3/11/2011	13	It will be important for individual agencies to move quickly to correct any missing items in their plans, establish sound baselines so that progress and efficiencies can be measured, begin their consolidation efforts, track their progress, and report to the Office of Management and Budget (OMB) on their progress over time.	Closed, Unimplemented
GAO-16-165	NRE	Hardrock Mining: BLM and Forest Service Have Taken Some Actions to Expedite the Mine Plan Review Process but Could Do More	1/22/2016	2.	To ensure effective oversight, strengthen internal controls, and address challenges associated with the hardrock mine plan review process, the Secretary of Agriculture should direct the Chief of the Forest Service to issue a rule that establishes a fee structure for hardrock mine plan processing activities and request the authority from the Congress to retain any fees it collects.	Closed, Unimplemented

OIG RECOMMENDATIONS

OPEN OIG AUDIT RECOMMENDATIONS

Table GAO-IG-4. Open OIG Audit Recommendations

<u>Audit Number</u>	<u>Bureau</u>	<u>Audit Title</u>	<u>Audit Issuance Date (Date of Publication)</u>	<u>Recommendation Number</u>	<u>Description</u>	<u>Implementation Status</u>
01601-0003-41	AMS	FOOD PURCHASE AND DISTRIBUTION PROGRAM	8/15/2023	1	Ensure that the domestic origin of all commodities is adequately verified and documented in compliance with agency policy and guidance.	Open
01601-0003-41	AMS	FOOD PURCHASE AND DISTRIBUTION PROGRAM	8/15/2023	2	Establish formal guidance for all commodities specifying how to document in the purchase order folder maintained outside of WBSCM that the commodities purchased are of domestic origin. At a minimum, the guidance should require a brief narrative that supports the domestic origin determination.	Open
01601-0003-41	AMS	FOOD PURCHASE AND DISTRIBUTION PROGRAM	8/15/2023	3	Establish a formal review process covering the contracting process for commodity purchases similar to the one conducted for the inspection process.	Open
01601-0003-41	AMS	FOOD PURCHASE AND DISTRIBUTION PROGRAM	8/15/2023	4	Ensure that the reviews conducted in Recommendation 3 cover records management in WBSCM.	Open
01601-0003-41	AMS	FOOD PURCHASE AND DISTRIBUTION PROGRAM	8/15/2023	5	Enforce AMS policy requiring that all documentation related to procurement be electronically filed under Records Management in WBSCM.	Open
01601-0003-41	AMS	FOOD PURCHASE AND DISTRIBUTION PROGRAM	8/15/2023	6	Require that all contracting staff attend the annual records management training.	Open
01801-0001-22	AMS	COVID-19 - FARMERS TO FAMILIES FOOD BOX PROGRAM ADMINISTRATION	8/15/2023	1	Establish and implement a policy that includes assessing risks and developing effective controls when responding to national emergencies.	Open
06403-0005-11	CCC	COMMODITY CREDIT CORPORATION'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2022 AND 2021	11/9/2022	1	CCC continue to monitor and improve internal controls over its financial system applications to ensure adequate security and protection of its financial information.	Open

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07601-0001-21	FAS	CONTROLS OVER THE MARKET ACCESS PROGRAM	7/5/2023	1	Establish oversight controls to ensure that FAS periodically evaluates its application review, selection, and funding process, in accordance with regulations to ensure its evaluation criteria and processes reflect the actions FAS performs comply with regulations and the competitive standards required to award MAP funding.	Open
07601-0001-21	FAS	CONTROLS OVER THE MARKET ACCESS PROGRAM	7/5/2023	2	Develop criteria to use during the divisional review to make funding determinations and recommend preliminary funding levels.	Open
07601-0001-21	FAS	CONTROLS OVER THE MARKET ACCESS PROGRAM	7/5/2023	3	Ensure that all of FAS' criteria and processes, including any that are developed, are fully described in the NOFO.	Open
07601-0001-21	FAS	CONTROLS OVER THE MARKET ACCESS PROGRAM	7/5/2023	4	Revise the description of the competitive grant program in the NOFO to include how all applicants, including new ones and those who promoted multiple commodities, will be evaluated against the application and allocation criteria described in the NOFO. If alternative steps are taken to assess a group of applicants (e.g., new applicants and those who promote multiple commodities), FAS should describe those steps in the NOFO and in its policy and guidance.	Open
07601-0001-21	FAS	CONTROLS OVER THE MARKET ACCESS PROGRAM	7/5/2023	6	Consult with the Office of Ethics for assistance with determining whether there could be an actual or apparent COI between its marketing specialists in their role as the independent reviewer of MAP applications and MAP applicants. Based on this consultation, if applicable, address any recommendations provided by the Office of Ethics.	Open

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07601-0001-21	FAS	CONTROLS OVER THE MARKET ACCESS PROGRAM	7/5/2023	7	Develop and implement oversight controls that require all application reviewers, specifically all of those responsible for scoring, recommending, and approving funding for MAP applications, to sign a COI form.	Open
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	11	Require New Mexico HSD review the two identified cases and verify income to determine if payments were improper and warrant establishment of a claim.	Open
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	16	Require HSD review the two cases identified to determine if payments were improper and warrant establishment of a claim.	Open
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	14	Require HSD to review the case identified to determine if payments were improper and warrant establishment of a claim.	Open
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	18	Require HSD review the case identified to determine if payments were improper and warrant establishment of a claim.	Open
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	5	Require HSD to review the four cases identified to determine if payments were improper and warrant establishment of a claim.	Open
27601-0003-10	FNS	NEW MEXICO'S COMPLIANCE WITH SNAP CERTIFICATION OF ELIGIBLE HOUSEHOLDS REQUIREMENTS	9/27/2016	9	The five cases identified above be reconciled with other State/Territory eDRS queries performed during the coverage gap period to identify disqualified individuals who may have attempted to receive benefits in another State/Territory.	Open
27601-0019-10	FNS	COMPILATION REPORT OF STATES' COMPLIANCE WITH REQUIREMENTS FOR THE ISSUANCE AND USE OF SUP	9/28/2018	3	Review 7 CFR, Part 274 and associated guidance to identify areas that require update, revision, or improvement and based on FNS' review, determine which sections and/or related guidance merit revision and initiate the process to revise, as deemed appropriate.	Open

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27702-0001-22	FNS	REVIEW OF FNS' NUTRITION ASSISTANCE PROGRAM PROVIDING DISASTER FUNDING TO PUERTO RICO AS A	10/18/2019	8	Require ADSEF to regularly perform checks against SSA national death information to ensure deceased individuals are not receiving benefits. Review cases identified through the audit and establish claims for overpayments, as appropriate.	Open
27601-0005-41	FNS	CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP	9/18/2020	4	Provide State agencies with training and establish monitoring procedures for FNS to ensure its newly issued guidance (in Recommendations 1-3) is implemented and functioning effectively.	Open
27601-0005-41	FNS	CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP	9/18/2020	9	Provide State agencies with training and establish monitoring procedures for FNS to ensure the new requirements (in Recommendations 5-7) are implemented and functioning effectively.	Open
27601-0005-41	FNS	CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP	9/18/2020	11	Revise guidance to provide instructions to State agencies on how to monitor and verify the sponsors' use of unused reimbursements, including directions for cross-program reviews and sufficient follow-up, and to define what constitutes an "excessive gap" for unused reimbursement corrective action requirements.	Open
27601-0005-41	FNS	CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP	9/18/2020	13	Provide State agencies with training and establish monitoring procedures for FNS to ensure its newly issued guidance (in Recommendations 10-12) is implemented and functioning effectively.	Open
27601-0005-41	FNS	CONSOLIDATED REPORT OF FNS AND SELECTED STATE AGENCIES' CONTROLS OVER SFSP	9/18/2020	15	Provide ME reviewers with training to ensure its newly issued procedures (in Recommendation 14) are correctly implemented.	Open
27801-0003-22	FNS	COVID-19—SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM ONLINE PURCHASING IN RESPONSE TO THE C	8/25/2021	1	Perform and update the Supplemental Nutrition Assistance Program (SNAP) Online Purchasing Pilot risk assessment to reflect how Food and Nutrition Service (FNS) will mitigate and test potential risks.	Open

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27801-0003-22	FNS	COVID-19—SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM ONLINE PURCHASING IN RESPONSE TO THE C	8/25/2021	2	Establish a policy to periodically perform assessments to identify any new risks and re-evaluate existing ones related to the SNAP Online Purchasing Pilot.	Open
27601-0006-41	FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM WAIVER PROCESS	1/3/2023	1	Ensure all SNAP waiver policies and procedures are documented as required.	Open
27601-0006-41	FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM WAIVER PROCESS	1/3/2023	2	Maintain adequate and proper documentation, including records such as policy decisions and regulatory and statutory interpretations, to ensure official agency records comply with applicable requirements.	Open
03006-0001-TE	FSA	1993 CROP DISASTER PAYMENTS - BROOKS/JIM HOGG COS., TX	1/2/1996	01A	Coordinate with OIG-Investigations before taking administrative action regarding the cited 27 producers whose eligibility we questioned. Take administrative action to recover payments on cases that are not handled through the legal system.	Open
03099-0181-TE	FSA	PAYMENT LIMITATION REVIEW IN LOUISIANA	5/8/2008	2	If an adverse determination is made for Recommendation 1, collect program payments subject to limitation for each year for which a scheme or device was adopted and for the subsequent year. (The producers' payments subject to limitation totaled over \$1.4 million for the 2000 through 2002 crop years. See exhibit E.)	Open
03601-0001-22	FSA	FARM SERVICE AGENCY COMPLIANCE ACTIVITIES	7/31/2014	5	Revise the reporting process to ensure that FSA is capturing useful information from NCRs so that FSA can identify potential systemic issues and develop appropriate corrective actions.	Open

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03601-0023-KC	FSA	HURRICANE RELIEF INITIATIVES: LIVESTOCK AND FEED INDEMNITY PROGRAMS	2/2/2009	4	For each application for which it is determined (under Recommendation 3) that the third-party statements and/or beginning inventory documentation omitted from the application did not meet program requirements, recover resultant overpayments.	Open
50601-0003-22	FSA	COORDINATION OF USDA FARM PROGRAM COMPLIANCE - FSA, RMA, AND NRCS	1/27/2017	2	With guidance from the assigned Department-level entity, FSA, RMA, and NRCS need to revise the plan, with a timeline, to show when and how ACRSI will be fully implemented to include the ability of producers in all States to report acreage data, geospatial data, and production data for all crops.	Open
50601-0015-AT	FSA	HURRICANE INDEMNITY PROGRAM - INTEGRITY OF DATA PROVIDED BY RMA	3/31/2010	5	FSA should recover the \$815,612 in HIP overpayments that have been identified, and recover any other overpayments resulting from RMA's review of the AIPs' changes to cause of loss and date of damage	Open
50703-0001-23	FSA	TRADE ADJUSTMENT ASSISTANCE FOR FARMERS PROGRAM PHASE II	10/18/2013	9	Collect TAAF Program payments, totaling \$84,000, from those producers whose self-certification was not supported by their records.	Open
03601-0003-31(1)	FSA	Market Facilitation Program - Interim Report	9/30/2020	2	Update all relevant forms, handbooks, and notices to implement the requirements of the Departmental regulation for collecting only producer-provided race, ethnicity, and gender information and to allow producers the option of not providing that information.	Open
03702-0001-23	FSA	2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS	9/28/2020	6	Review the two ineligible producers' honeybee applications totaling over \$88,000 in gross payments, and take appropriate corrective actions.	Open
03702-0001-23	FSA	2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS	9/28/2020	8	Notify FSA State and county offices of handbook requirements for ensuring honeybee producers meet basic eligibility requirements before applying other criteria.	Open

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03702-0001-23	FSA	2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS	9/28/2020	9	Require the State office to review the honeybee producer-reported inventories of the 18 honeybee producers with late-filed colony reports, and take appropriate corrective action on questioned costs totaling \$1,102,008.	Open
03702-0001-23	FSA	2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS	9/28/2020	11	Require the State office to review applications and payments in the identified district, and take appropriate corrective action on questioned costs totaling \$3,028,335.	Open
03702-0001-23	FSA	2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS	9/28/2020	12	Establish and implement requirements for State offices to monitor completion of district director reviews, and evaluate the results of the reviews to determine overall status of ELAP.	Open
03702-0001-23	FSA	2017 EMERGENCY ASSISTANCE FOR HONEYBEE CLAIMS	9/28/2020	13	Provide specific guidance for how to report the results of the district director reviews to the SED and the information to be included in those reports.	Open
03702-0002-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM	9/28/2020	2	Assess, confirm, and recover the previously issued improper WHIP payments of \$4,268,395 to program participants.	Open
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	1	Develop and implement a standardized monitoring process to document district director concurrence when FSA grants relief to producers who started their practice before submitting an ECP application. The process should also include reporting to State officials.	Open
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	3	Establish and implement monitoring procedures in guidance requiring State officials to ensure district directors complete reviews and evaluate the results of the reviews to ensure ECP policies are being followed.	Open
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	4	Establish and implement procedures in guidance to define how the district director reviews should be documented.	Open

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03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	5	Establish and implement monitoring procedures in guidance requiring State officials to ensure county executive directors complete spot checks and evaluate the results of the reviews.	Open
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	6	For the three counties, determine which applications are still subject to spot check from the 2017 disasters and follow the procedures to complete the spot checks.	Open
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	8	Develop and implement a standardized format for documenting installation costs to ensure producer documentation is sufficient, prevent ineligible costs, and ensure the correct reimbursement rates are used.	Open
03702-0002-23	FSA	2017 HURRICANE RELIEF EMERGENCY CONSERVATIONPROGRAM	6/9/2021	9	Require the State office to review the questionable applications totaling \$556,678, and take appropriate action on any payments that are determined to be improper.	Open
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	1	Conduct a review of MFP policies and guidance to identify controls over producer self-certifications that could be strengthened and used in future programs to improve payment accuracy.	Open
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	2	Conduct a review to evaluate the effects of using regularly captured data and automated processes on program vulnerabilities, and document the results for use in designing future programs.	Open
03601-0003-31	FSA	MARKET FACILITATION PROGRAM	3/9/2022	4	Propose a plan with reasonable timeframes to periodically monitor whether any new or temporary FSA programs reliant on production evidence use or depart from using 1-NAP production evidence standards. The plan should ensure that departures from 1-NAP are documented and changes in policy are adequately communicated.	Open

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50601-0010-31	FSA	BEGINNING FARMERS	9/26/2022	1	The Department should develop and implement outcome-based measures to track and report on program performance related to beginning farmer and rancher programs and activities.	Open
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	1	Strengthen controls over the development and approval of tree, bush, and vine prices, and expand current review to include verification of the sufficiency and accuracy of supporting information.	Open
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	2	Establish a policy that, when using information or data from any outside entity, FSA will conduct an accuracy and applicability review with the outside entity to ensure that the information or data provided is being used in accordance with its intended purpose and with FSA regulations and policies.	Open
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	3	Conduct specific training that demonstrates how FSA should request and receive approval for practices that deviate from established policies and procedures.	Open
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	4	Based on established guidance, assess the actual production value for all questioned insured production losses totaling \$15,681,325 identified by OIG. Recover any disallowed costs from the producers and issue payments to the producers for any underpayments.	Open
03702-0003-31	FSA	WILDFIRES AND HURRICANES INDEMNITY PROGRAM - PUERTO RICO	3/24/2023	5	When designing future disaster relief programs, ensure that handbook procedures include a requirement that a State- or national-level employee must review or approve program documents, including applications, related to current State committee members.	Open

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03801-0001-31	FSA	COVID-19 - CORONAVIRUS FOOD ASSISTANCE PROGRAM - DIRECT SUPPORT	9/25/2023	1	Review and recover the questioned CFAP payments of \$1,286,786 resulting from inaccurate and/or unsupported producer certifications.	Open
13601-0002-22	NIFA	AGRICULTURE AND FOOD RESEARCH INITIATIVE	6/26/2023	4	Establish a process to document the monitoring of all grantees' Federal Financial Reports to ensure they are submitted and reviewed within the required timeframes.	Open
13601-0002-22	NIFA	AGRICULTURE AND FOOD RESEARCH INITIATIVE	6/26/2023	5	Establish a process to periodically review all ended grants to ensure they were timely closed out and unused funds are deobligated.	Open
10403-0005-11	NRCS	NATURAL RESOURCES CONSERVATION SERVICE'S FINANCIAL STATEMENTS FOR FISCAL YEARS 2022 AND 20	11/9/2022	6	Update its system configurations to prevent the recording of the erroneous budgetary adjustments in the general ledger.	Open
60601-0001-21	OASCR	USDA OVERSIGHT OF CIVIL RIGHTS COMPLAINTS	9/22/2021	2	Based on the analysis performed in Recommendation 1, update Departmental guidance outlining timeframes for processing program complaints. Once updated, publish Departmental guidance on OASCR's public website.	Open
11601-0001-12	OCFO	USDA FISCAL YEAR 2019 FIRST QUARTER DATA ACT SUBMISSION	11/8/2019	3	NRCS, in coordination with OCFO, needs to develop a process to ensure it properly reports its D2 data.	Open
50401-0020-11	OCFO	USDA'S CONSOLIDATED FINANCIAL STATEMENTS FOR FISCAL YEARS 2021 AND 2020	11/15/2021	1	Ensure appropriate agency officials obtain training pertaining to Departmental Regulation 2230-001 to include review and monitoring of valid obligations and acceptable support for valid obligations.	Open

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50024-0003-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	2	FSA should propose to the director of OMB in its next budget submission additional program integrity proposals for ECP that would help the program come into compliance. This process will unfold as part of the annual development of the President's budget. In the budget submission, the agency should describe how each proposal would help the program come into compliance. If the director of OMB determines that additional funding would help the program become compliant, the agency should obligate an amount of additional funding determined by the director of OMB to intensify compliance efforts. When providing additional funding for compliance efforts, the agency should: I. Exercise reprogramming or transfer authority to provide additional funding to meet the level determined by the director of OMB; and, ii. Submit a request to Congress for additional reprogramming or transfer authority if additional funding is needed to meet the full level of funding determined by the director of OMB.	Open
50024-0003-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	3	OCFO should review and ensure that documentation used to support the accompanying materials is accurate and complete before publication to ensure changes are consistently applied.	Open
50024-0003-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	4	OCFO should review and ensure Phase 1 programs timely complete required risk assessments.	Open
50024-0003-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	5	OCFO should work with responsible program officials to ensure that PIIA compliance reporting status is consistent with the compliance status in the prior year OIG compliance report.	Open

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50024-0003-24	OCFO	USDA'S COMPLIANCE WITH IMPROPER PAYMENT REQUIREMENTS FOR FISCAL YEAR 2022	5/22/2023	6	OCFO should ensure that all programs' reporting in the accompanying materials is in a manner that clearly identifies and reports improper payments for their agency.	Open
50501-0020-12(1)	OCIO	Improper Usage of USDA's Information Technology Resources 50501-0020-12(1)	6/26/2018	2	Block applications that can circumvent the administrative rights requirement to install an application.	Open
50501-0020-12(1)	OCIO	Improper Usage of USDA's Information Technology Resources 50501-0020-12(1)	6/26/2018	5	Implement the capability to decrypt and analyze network traffic for potential inappropriate and/or nefarious content.	Open
50801-0002-12	OCIO	SECURITY OVER USDA WEB APPLICATIONS	10/27/2021	1	USDA should clearly define roles and responsibilities throughout the Department and its mission areas for the registration, decommissioning, tracking, and inventorying of public-facing web applications and websites at all domain and subdomain levels.	Open
50801-0002-12	OCIO	SECURITY OVER USDA WEB APPLICATIONS	10/27/2021	2	USDA needs to implement a process to prepare and maintain a complete inventory list of all public-facing web applications and websites, update this list as changes occur, and perform reconciliations of the inventory on a regular basis to ensure it is complete and accurate.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	1	OCIO management should improve internal processes so that internal ATO reviews are completed on time, prior to the existing ATOs expiring.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	3	OCIO management should update existing policy and procedures to define the conditions under which temporary reauthorization decisions may be granted (i.e., systems scheduled for retirement and disposal).	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	5	OCIO management should design and implement a quality control process to validate that designated management are incorporating and complying with the requirements of DR 3505-003.	Open

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50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	6	OCIO management should design and implement a process to ensure access control documentation, such as application user listings with the required data elements (i.e., account creation and recertification dates), is retained to support its system of internal controls and operational needs as required by GAO standards.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	7	Food Safety and Inspection Service management should implement a standardized process to conduct and monitor reviews of privileged application accounts to ensure appropriate access rights.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	8	Food Safety and Inspection Service management should implement a standardized process for the system teams to conduct, monitor, and maintain user access request forms prior to granting system access.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	9	Research, Education, and Economics management should implement a standardized process for the system teams to conduct, monitor, and maintain user access request forms prior to granting system access.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	11	OCIO management should implement a quality control process to validate whether SSPs adhere to USDA Standard Operating Procedures for the RMF and NIST SPs 800-18, 800-37, and 800-53 and accurately reflect the current system environment.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	12	OCIO management should implement a quality control process to validate whether system-level SSPs, such as those tested, accurately reflect implementation statuses of their security controls and/or include all interfaces.	Open

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50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	13	Farm Production and Conservation management should review and update its SSPs to accurately reflect implementation statuses of their security controls and/or include all interfaces.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	15	Food, Nutrition, and Consumer Services management should review and update its SSPs to accurately reflect implementation statuses of their security controls and/or include all interfaces.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	16	OCIO management should implement an effective quality control process to monitor that security controls are tested and documented during the assessments within the established annual timelines.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	17	OCIO management should develop and implement an effective review process to ensure the required security controls are assessed in accordance with the information system’s security baseline categorization (e.g., High, Moderate, or Low) and designation as a HVA, as applicable.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	18	OCIO management should implement an effective quality control process for reviewing security control assessment plans either on a risk-based rotation or as needed basis. Such reviews will ensure the test plans incorporate the required controls for each application’s baseline.	Open
50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THECHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	19	OCIO management should develop department-wide communication or training to ensure USDA stakeholders and system personnel understand the requirements for performing and overseeing security control assessments.	Open

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50503-0011-12	OCIO	U.S. DEPARTMENT OF AGRICULTURE, OFFICE OF THE CHIEF INFORMATION OFFICER, FISCAL YEAR 2023	7/27/2023	20	OCIO management should ensure a formal risk waiver is procured when selected security controls cannot be tested during the annual assessment.	Open
50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	1	OCIO should finalize, issue, and implement the draft Scanning and Remediation of Configuration and Patch Vulnerabilities policy that addresses the requirements outlined in BOD 22-01.	Open
50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	2	USDA's CIO should develop an enterprise-wide asset management system to ensure accurate assignment of responsibility for remediating vulnerabilities and tracking required due dates outlined in the BOD requirements. This system should map an external IP address to its corresponding internal IP address and hostname, track false-positive vulnerabilities, be updated regularly to ensure accuracy, and be accessible by all system owners.	Open
50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	3	System authorizing officials should implement a process that prioritizes KEVs over other vulnerabilities as directed in BOD 22-01.	Open
50801-0007-12	OCIO	USDA'S COMPLIANCE WITH BINDING OPERATIONAL DIRECTIVES 19-02 AND 22-01	8/17/2023	4	System authorizing officials should develop a vulnerability mitigation plan that adheres to service center maintenance cycles/Departmental guidance to patch within the 14- or 30-day policy requirements System authorizing officials should develop a vulnerability mitigation plan that adheres to service center maintenance cycles/Departmental guidance to patch within the 14- or 30-day policy requirements.	Open

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50801-0006-12	OCIO	SECURITY OVER USDA MOBILE APPLICATIONS	9/26/2023	1	OCIO needs to implement an effective process to prepare and maintain an inventory of all USDA-developed mobile apps and work with the agencies and staff offices to perform routine reconciliations to ensure the USDA inventory is complete and accurate.	Open
50801-0006-12	OCIO	SECURITY OVER USDA MOBILE APPLICATIONS	9/26/2023	2	OCIO needs to implement a process to verify that USDA-developed mobile apps adhere to Departmental regulations concerning software assets, which includes identifying and mitigating vulnerabilities.	Open
50801-0006-12	OCIO	SECURITY OVER USDA MOBILE APPLICATIONS	9/26/2023	3	OCIO needs to define roles and responsibilities for USDA-developed mobile apps.	Open
50801-0006-12	OCIO	SECURITY OVER USDA MOBILE APPLICATIONS	9/26/2023	6	FSIS needs to mitigate the vulnerabilities identified in the scan assessment in accordance with Departmental regulations.	Open
96801-0001-22	OCP	GOVERNMENT PURCHASE CARD	3/22/2023	4	Develop and deliver sales tax policy training.	Open
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	4	Provide training on the new controls established in Recommendations 1–3.	Open
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	5	Develop and implement oversight controls, such as supervisory reviews of score sheets, to evaluate the performance of the independent review panel to ensure guidance OPPE established to score and rank applications is followed.	Open
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	6	Develop and provide training to OPPE 2501 Program personnel to ensure Recommendation 5 is understood and followed.	Open

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91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	12	Establish controls to ensure grantee advanced monitoring activities are performed or if resources are not available, that alternative means to perform advanced monitoring activities are used.	Open
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	13	Establish internal controls to verify that grantees submit OMB-approved performance progress reports, financial reports, and advance or reimbursement requests that are not expired and that contain the newer required certification language.	Open
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	15	Inform grantees of the established performance goals and performance indicators from Recommendation 14 and require grantees to address these in their grantee performance progress reports.	Open
91601-0001-21	OAO	OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED FARMERS AND RANCHERS AND VETERAN FARMERS	11/10/2021	16	Report on the overall performance and progress of the 2501 Program, using grantee information from Recommendation 15, to measure and assess the level of performance the 2501 Program accomplished.	Open
50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS	9/28/2018	1	Inform GSA and SBA officials of the issues OIG found during this audit, including details on the specific contracts.	Open
50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS	9/28/2018	2	Work with the USDA agencies to determine what actions need to be taken against the four businesses that could not support their disadvantaged status. Consider taking suspension and debarment actions to prevent other USDA agencies and other Federal Departments from contracting with those businesses.	Open

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50601-0003-23	OSDBU	OSDBU'S CONTROLS OVER THE ELIGIBILITY OF CONTRACT RECIPIENTS	9/28/2018	3	Develop and implement a process to review a sample of contracts at least annually to see if there is documentation to support small business and disadvantaged business status. Also, develop a process to periodically notify GSA and SBA officials regarding any businesses that USDA finds with inaccurate status information in SAM, or when information in FPDS and SAM does not match.	Open
04601-0003-31	RD	MULTI-FAMILY HOUSING TENANT ELIGIBILITY	2/7/2020	1	Develop and provide training or guidance to property management on documentation requirements for tenant files, including document retention policies, income calculations, and any adjustments to income.	Open
04601-0003-31	RD	MULTI-FAMILY HOUSING TENANT ELIGIBILITY	2/7/2020	2	Develop and provide MFH property owners training or guidance on best practices for document transfers during management company changes.	Open
04601-0003-31	RD	MULTI-FAMILY HOUSING TENANT ELIGIBILITY	2/7/2020	3	Pursue recovery or take other action as appropriate for the \$3,973 in unauthorized assistance and other errors we identified.	Open
84801-0001-22	REE	USDA RESEARCH INTEGRITY AND CAPACITY	12/8/2020	1	USDA REE needs to identify and implement a standard mechanism across all REE agencies to enhance both USDA's and the public's ability to identify REE agencies' publications from USDA-funded research by subject areas.	Open
05601-0007-31	RMA	CONTROLS OVER CROP INSURANCE SECTION 508(H) PRODUCTS	6/30/2020	1	Develop and formalize Section 508(h) product monitoring procedures, which should include applicable key metrics to evaluate all Section 508(h) submissions annually and a process to conduct full program evaluations if any of the metrics indicate potential issues.	Open

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05601-0007-31	RMA	CONTROLS OVER CROP INSURANCE SECTION 508(H) PRODUCTS	6/30/2020	2	Involve the Compliance Office in determining who is responsible for deeming a Compliance Office review of Section 508(h) submissions appropriate and needed. Once this determination has been made, RMA should formalize this role and process in its guidance.	Open
05601-0002-41	RMA	RMA APICULTURE PILOT INSURANCE PROGRAM	5/9/2023	3	Review the four \$200,000 Indemnity Reviews identified for CY 2020 in California and Florida, and if adequate support is not provided, recover \$1,082,604 in indemnity payments.	Open
05601-0002-41	RMA	RMA APICULTURE PILOT INSURANCE PROGRAM	5/9/2023	8	Evaluate results of the research, if performed, and require the program submitter to adjust the Apiculture Program payment structure, as applicable.	Open
09601-0001-23	RUS	RURAL E-CONNECTIVITY PILOT PROGRAM (RECONNECTPROGRAM) - AWARD PROCESS	7/28/2023	1	Implement a process to test any new or updated mapping software to ensure that a mapping software programming error does not exist in new systems.	Open
09601-0001-23	RUS	RURAL E-CONNECTIVITY PILOT PROGRAM (RECONNECTPROGRAM) - AWARD PROCESS	7/28/2023	2	Review and confirm that the percentage of households without access to broadband was within the eligibility parameters for approved applications in ReConnect Program Round 1, Round 2, and the CARES Act, to ensure that only eligible projects received ReConnect Program funding.	Open