

2023 USDA Explanatory Notes – Good Accounting Obligation in Government (GAO-IG) Act

GAO-IG Act

Summary..... 2

OIG Recommendations 3

GAO Recommendations..... 14

Summary

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

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

OIG Recommendations

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

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
APHIS	Animal Care Program Oversight Of Dog Breeders	33601-0002-31	6/30/2021	APHIS should ensure the data reliability and security issues with ACIS do not persist in Salesforce and eFile. (Recommendation 1)	Open
APHIS	Animal Care Program Oversight Of Dog Breeders	33601-0002-31	6/30/2021	Develop and implement guidance, policies, and procedures to ensure a consistent response to complaints and to ensure the response is sufficiently documented. (Recommendation 2)	Open
APHIS	Animal Care Program Oversight Of Dog Breeders	33601-0002-31	6/30/2021	Provide inspectors training on the process of responding to complaints, documenting actions taken, and the reason for those actions. (Recommendation 3)	Open
APHIS	Follow-Up To Animal And Plant Health Inspection Service's Controls Over Licensing Of Anima	33601-0003-23	3/12/2021	Conduct a study to determine if there continues to be an issue with public barriers at licensed exhibitors with potentially dangerous animals. If the results indicate an issue, determine and implement the necessary corrective actions (i.e., new regulations, training, and/or guidance). (Recommendation 1)	Open
APHIS	Follow-Up To Animal And Plant Health Inspection Service's Controls Over Licensing Of Anima	33601-0003-23	3/12/2021	Consult with OGC to determine if APHIS has the authority under the AWA to require exhibitors to report animal escapes and/or attacks to APHIS. If APHIS does have the necessary authority, take action to ensure exhibitors report animal escapes and/or attacks to APHIS. (Recommendation 2)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Revise PAA project selection procedures to include consideration for reviews of prior external audits to ensure corrective actions have been effective. (Recommendation 1)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Define the metrics such as benchmarks and performance measures that will measure SITC's effectiveness at meeting its mission to address prior audit Recommendation 1. (Recommendation 2)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Develop and implement oversight procedures for SITC management and supervisors to periodically review benchmarks and performance metrics and implement corrective actions if the metrics are not being achieved to address prior audit Recommendation 2. (Recommendation 3)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Require supervisors to periodically review SITC officers’ adherence to SITC requirements in selecting markets to visit to address prior audit Recommendations 4, 5, and 8. The supervisor reviews should include monitoring whether SITC officers perform timely followup market surveys at higher-risk markets and implement appropriate corrective actions, if needed. (Recommendation 4)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Implement procedures for SITC supervisors to require compliance checks to ensure that the previously identified pathways were closed to address prior audit Recommendation 9. (Recommendation 5)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Develop and implement written policies and procedures to support SITC’s e-commerce sales function to ensure efficiency, effectiveness, and consistency in identifying prohibited products and assessing pathways. (Recommendation 6)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Establish routine training to support the SITC internet team in identifying prohibited product on the internet. (Recommendation 7)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	In coordination with OGC, determine the appropriate authorities required to effectively regulate e-commerce businesses. Based on OGC’s determination, implement the applicable policies to ensure SITC will be able to effectively identify buyers and sellers of prohibited products. (Recommendation 8)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Establish a process to strengthen SITC’s ability to receive the necessary data to identify buyers of prohibited products. (Recommendation 9)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Establish a formal notification document to e-commerce businesses found to be facilitating the sale of or selling prohibited product on the internet. (Recommendation 10)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Obtain confirmation from OGC on SITC’s authority and the parameters for SITC inspections (including of sealed package contents), seizures, and traces for prohibited animal and plant products at secondary ECO sites. (Recommendation 11)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Develop procedures and parameters for SITC officers to follow for performing inspections, seizures, and traces for prohibited products at secondary ECO sites. These procedures should include instruction on how to document inspections of secondary ECO sites in SNICAS. (Recommendation 12)	Open
APHIS	Follow-Up On Smuggling Interdiction And Trade compliance Program	33601-0004-23	9/29/2021	Notify SITC officers on the authority and the procedures to follow when performing inspections of sealed packages at secondary ECO sites. (Recommendation 13)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Develop and implement policy and procedures requiring file managers and supervisors to periodically review eFSAP to provide reasonable assurance that information about select agents and associated strains maintained by registered entities is accurate and complete. (Recommendation 1)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Develop policies and procedures requiring file managers to review and document the verification and approval of detailed amendment documentation submitted by entities within eFSAP. (Recommendation 2)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Develop and implement policies that require file managers to collaborate with entities to verify and obtain documentation that individuals with expired SRAs have been timely removed from accessing select agents. (Recommendation 3)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Modify eFSAP to capture and retain SRA expiration dates and to notify agency officials when SRAs have expired. (Recommendation 4)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Modify eFSAP to update and display the expiration date on required OMB forms. (Recommendation 5)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Develop and implement guidance that details how inspectors should document their justifications for determinations that entities complied with Federal regulations. Specifically, APHIS guidance should: (1) describe the information reviewed that led to a pass determination of compliance; (2) define the meaning of pass statements, fail statements, non-applicable statements, and not assessed determinations. (Recommendation 6)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Develop and implement controls to periodically review a sample of inspections completed by inspectors to ensure all conclusions and responses are adequately supported and accurate. (Recommendation 7)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Establish oversight controls, such as a tracking report, to monitor the status of registered entities' progress to implement corrective actions. Establish procedures APHIS personnel should take to bring registered entities into compliance when corrective actions have not been timely resolved. (Recommendation 8)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Train personnel on how to implement the new guidance established in Recommendation 6 through 8. (Recommendation 9)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Establish procedures to report all notifications of all theft, loss, and releases that meet APHIS' definition of theft, loss, and release in APHIS' annual report to Congress. (Recommendation 10)	Open
APHIS	Controls Over Select Agents	33701-0002-21	7/27/2021	Evaluate, formalize, and document in the select agents and toxin regulations the definitions of and the reporting requirements for the discovery, loss, theft, and release of select agents and toxins. (Recommendation 11)	Open
FNS	Covid-19--Oversight Of The Emergency Food Assistance Program-Interim Report 27801-0001-21(27801-0001-21(1)	8/24/2021	Develop and implement a formal process to periodically identify, assess, and document risks, beyond improper payments, that could impact the integrity of TEFAP. This should include a comprehensive assessment of all aspects of TEFAP, including those that would arise as a result of changes in operations due to a significant event. (Recommendation 1)	Open
FNS	Covid-19--Oversight Of The Emergency Food Assistance Program-Interim Report 27801-0001-21(27801-0001-21(1)	8/24/2021	Document FNS' response to the risks identified during its assessment. Document and implement mitigation strategies, as applicable. (Recommendation 2)	Open
FNS	Covid-19—Supplemental Nutrition Assistance Program Online Purchasing In Response To The C	27801-0003-22	8/25/2021	Perform and update the Supplemental Nutrition Assistance Program (SNAP) Online Purchasing Pilot risk assessment to reflect how Food and Nutrition Service (FNS) will mitigate and test potential risks. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FNS	Covid-19—Supplemental Nutrition Assistance Program Online Purchasing In Response To The C	27801-0003-22	8/25/2021	Establish a policy to periodically perform assessments to identify any new risks and re-evaluate existing ones related to the SNAP Online Purchasing Pilot. (Recommendation 2)	Open
FNS	Covid-19—Supplemental Nutrition Assistance Program Online Purchasing In Response To The C	27801-0003-22	8/25/2021	Establish controls for monitoring, evaluating, and documenting SNAP Online Purchasing Pilot retailers' requirements pertaining to the use of SNAP participants' personal information. (Recommendation 3)	Open
FSA	Florida Citrus Recovery Block Grant Program	03702-0001-22	6/30/2021	Require Florida to review the \$543,528 of underpayments and take actions to correct improper payments, as warranted. (Recommendation 1)	Open
FSA	Florida Citrus Recovery Block Grant Program	03702-0001-22	6/30/2021	Require Florida to review the \$66,617 of overpayments and take actions to correct improper payments, as warranted. (Recommendation 2)	Open
FSA	Florida Citrus Recovery Block Grant Program	03702-0001-22	6/30/2021	Ensure Florida completes its internal review of all producers with program reimbursement for young tree acres and takes actions to correct any improper payments, as warranted. (Recommendation 3)	Open
FSA	Florida Citrus Recovery Block Grant Program	03702-0001-22	6/30/2021	Require Florida to assess the adequacy of supporting documentation for the \$6,933,426 in improper payments made to two producers under Part 1 of the block grant. Take corrective actions for any grant payments that are not supported. (Recommendation 4)	Open
FSA	Florida Citrus Recovery Block Grant Program	03702-0001-22	6/30/2021	Confirm Florida completes its review of producers' Part 1 supporting documentation. Ensure the State takes corrective action, if warranted, for any producers that cannot provide adequate supporting documentation. (Recommendation 5)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Develop and implement a standardized monitoring process to document district director concurrence when FSA grants relief to producers who started their practice before submitting an ECP application. The process should also include reporting to State officials. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Revise guidance to make provision to waive the prior approval rule when emergency procedures are authorized, when a producer does not submit the ECP application before starting the practice and files the ECP application after the end of the signup period. (Recommendation 2)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Establish and implement monitoring procedures in guidance requiring State officials to ensure district directors complete reviews and evaluate the results of the reviews to ensure ECP policies are being followed. (Recommendation 3)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Establish and implement procedures in guidance to define how the district director reviews should be documented. (Recommendation 4)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Establish and implement monitoring procedures in guidance requiring State officials to ensure county executive directors complete spot checks and evaluate the results of the reviews. (Recommendation 5)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	For the three counties, determine which applications are still subject to spot check from the 2017 disasters and follow the procedures to complete the spot checks. (Recommendation 6)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Clarify guidance to define satisfactory evidence acceptable to support installation costs. (Recommendation 7)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Develop and implement a standardized format for documenting installation costs to ensure producer documentation is sufficient, prevent ineligible costs, and ensure the correct reimbursement rates are used. (Recommendation 8)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Require the State office to review the questionable applications totaling \$556,678, and take appropriate action on any payments that are determined to be improper. (Recommendation 9)	Open
FSA	2017 Hurricane Relief Emergency Conservation Program	03702-0002-23	6/9/2021	Require the State office to review the application where the cost-share reimbursement was calculated incorrectly and take appropriate action as determined necessary for the potential underpayment of \$597. (Recommendation 10)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FSIS	FSIS Waiver Of Regulatory Requirements	24601-0007-31	3/26/2021	Strengthen FSIS Directives to ensure determinations for waivers are better documented, including providing guidance on the detail needed in the documentation of project managers' assessments of waiver criteria. (Recommendation 1)	Open
NRCS	Natural Resources Conservation Service's Financial Statements For Fiscal Years 2020 And 20	10403-0003-11	11/19/2020	We recommend that NRCS management implement policies and procedures to perform a quarterly analysis over open obligations marked for review that received no responses from responsible parties to determine if a material amount is being omitted from accrued expenses. (Recommendation 9)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Establish and maintain a national database to track projects for the EWP program as per program requirements. (Recommendation 1)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Develop and implement a process to ensure that States are confirming and documenting applicant eligibility in accordance with EWP Program requirements. (Recommendation 2)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Review the 15 sampled DSRs that were approved for more than \$41.2 million and their subsequent cooperative agreements to confirm eligibility. Collect funds from applicants that are found to be ineligible. (Recommendation 3)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Review all DSRs and their subsequent cooperative agreements related to Hurricanes Harvey, Irma, and Maria to confirm eligibility. Collect funds from those applicants that are found to be ineligible. (Recommendation 4)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Update guidance to clarify the terminology that is creating confusion for States when submitting reports (for example, weather event project and individual DSR project). In addition, clarify when final reports will be completed. (Recommendation 5)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Develop and implement controls to ensure States timely and accurately submit 60-day and final reports. (Recommendation 6)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
NRCS	Hurricane Disaster Assistance – Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Review the project closeout process and develop oversight controls to ensure project closeouts are completed timely, in accordance with program requirements. As applicable, implement corrective actions to address deficiencies. (Recommendation 7)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Review the de-obligation process for unliquidated obligations and develop controls to ensure de-obligations are completed timely, in accordance with agency requirements. As applicable, implement corrective actions to address deficiencies. (Recommendation 8)	Open
NRCS	Hurricane Disaster Assistance - Emergency Watershed Protection Program	10702-0001-23	6/25/2021	Develop and implement EWP Program performance measures, as per program guidance. (Recommendation 9)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Evaluate the timeframe to process program complaints and, based on this analysis, develop and implement timeframes and a success rate to ensure program complaints are processed in a prompt and timely manner. (Recommendation 1)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Based on the analysis performed in Recommendation 1, update Departmental guidance outlining timeframes for processing program complaints. Once updated, publish Departmental guidance on OASCR's public website. (Recommendation 2)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Develop and implement a strategy to routinely evaluate and address OASCR's staffing and funding resources to ensure that program complaints are processed in a timely manner. (Recommendation 3)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Adhere to the 180-day timeframe established within the Departmental guidance until new timeframes have been developed and implemented. (Recommendation 4)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Revise and update the memorandum of understanding with FNS with timeframes for processing complaints based on OASCR's analysis (see Recommendation 1) to ensure program complaints are processed in a timely manner. (Recommendation 5)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Revise and update the memorandum of understanding with HUD with timeframes for processing complaints based on OASCR's analysis (see Recommendation 1) to ensure program complaints are processed in a timely manner. (Recommendation 6)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Revise and update the memorandum of understanding with FNS to implement effective controls over FNS, such as conducting audits or compliance reviews, on a recurring basis to evaluate FNS' complaint process and improve the timeliness of complaints referred to FNS. (Recommendation 7)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Revise and update the memorandum of understanding with HUD to implement effective controls over Rural Development, such as conducting audits or compliance reviews of Rural Development, on a recurring basis to evaluate Rural Development's complaint process and improve the timeliness of complaints referred to Rural Development. (Recommendation 8)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Review and update the privacy threshold assessment to accurately reflect types of data collected and their use for CRES. (Recommendation 9)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Review and update the privacy impact assessment to reflect the information OASCR collects, stores, and used to process program complaints. Once updated, publish the privacy impact assessment on OASCR's public website. (Recommendation 10)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Update correspondence sent to complainants to include information about how their data will be processed, used, and stored in OASCR's information systems during the program complaint process. (Recommendation 11)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Review and update the CRES security plan to ensure controls inherited from a third-party provide meet Federal requirements. (Recommendation 12)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Develop, implement, and maintain a contingency plan, a configuration management plan, and an incident management plan. (Recommendation 13)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Evaluate procedures for documenting reviews performed at each stage of the complaint process to ensure facts and events are presented accurately and appropriately. (Recommendation 14)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Revise internal procedures to require that case files are returned to Investigations to document the review of the ROI by PCD for sufficient facts and evidence collected by Investigations when a new issue is introduced after the investigation is completed and the ROI has been approved. (Recommendation 14)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Establish and maintain a system of quality control that is designed to periodically review a sample of case files to ensure evidence to support OASCR's determinations and closures is adequate, accurate, and documented. (Recommendation 16)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Require agencies to assess their program effectiveness and compliance with the Department's civil rights regulations and policies and, furthermore, oversee these agency assessments. (Recommendation 17)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Develop new controls to review the agency assessments and identify factors that could warrant further review of agencies and their civil rights practices. (Recommendation 18)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Develop and implement a process to select USDA agencies and program offices for compliance reviews (on a recurring basis) based on program complaint activity, settlements or findings of discrimination, and other risk factors identified in agency assessments. (Recommendation 19)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Develop and implement a process to perform periodic reviews of the strategic plan and regularly update the strategic plan. (Recommendation 20)	Open
OASCR	USDA Oversight Of Civil Rights Complaints	60601-0001-21	9/22/2021	Establish a mechanism to measure performance against established goals and report on actual program activity performance data. (Recommendation 21)	Open
OCFO	USDA'S Fiscal Year 2020 Compliance With Improper Payment Requirements	50024-0001-24	6/7/2021	In accordance with OMB guidance, FNS should complete the requirements for the first year of non-compliance for each of the programs, NSLP and SBP. (Recommendation 2)	Open
OCFO	USDA'S Fiscal Year 2020 Compliance With Improper Payment Requirements	50024-0001-24	6/7/2021	Develop and implement policies and procedures to ensure FPAC reports accurate improper payment rates and classifications for all of its high-risk programs, including WHIP. (Recommendation 4)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCFO	USDA'S Fiscal Year 2020 Compliance With Improper Payment Requirements	50024-0001-24	6/7/2021	In accordance with OMB guidance, FSA should complete the requirements for the first year of non-compliance for each of the programs: LFP, NAP, Harvey-ECP, and WHIP. (Recommendation 1)	Open
OCIO	FY 2020 Federal Information Security Modernization Act Audit	50503-0003-12	10/29/2020	We recommend the Department incorporate tools from DHS CDM Phase 2 and establish an ICAM steering committee to oversee the enterprise-level ICAM approach. (Recommendation 7)	Open
REE	USDA Research Integrity And Capacity	84801-0001-22	12/8/2020	USDA REE needs to identify and implement a standard mechanism across all REE agencies to enhance both USDA's and the public's ability to identify REE agencies' publications from USDA-funded research by subject areas. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

GAO Recommendations

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

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

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
RD	Native American Housing: Additional Actions Needed to Better Support Tribal Efforts	GAO-14-255	3/27/2014	To increase consistency and reduce time and predevelopment cost for NAHASDA grant recipients, an interagency effort similar to that of the federal infrastructure task force but specific to tribal housing should be initiated with participants from the Indian Health Service, HUD, Department of the Interior, and the U.S. Department of Agriculture to develop and implement a coordinated environmental review process for all agencies overseeing tribal housing development. In addition, the agencies should determine if it would be appropriate to designate a lead agency in this effort. (Recommendation 1)	Open
DM/OHRM	U.S. Department of Agriculture: Workforce Decisions Could Benefit from Better Linkage to Missions and Use of Leading Practices	GAO-14-288	3/31/2014	To ensure appropriate levels of employees' supervision and guidance for the workforces of USDA's service center agencies, consistent with OPM guidance, the Secretary of Agriculture, through the Chief Human Capital Officer, should revise departmental policy targeting a uniform supervisory ratio so that the service center agencies can identify appropriate supervisory ratios based on a documented analysis of their specific customer needs and workload distribution. (Recommendation 1)	Open
OCIO	Information Technology Reform: Billions of Dollars in Savings Have Been Realized, but Agencies Need to Complete Reinvestment Plans	GAO-15-617	9/15/2015	To improve the department's IT savings reinvestment plans, the Secretary of Agriculture should direct the CIO to ensure that the department's integrated data collection submission to OMB includes, for all reported initiatives, complete plans to reinvest any resulting cost savings and avoidances from OMB-directed IT reform-related efforts. (Recommendation 3)	Open
OBPA	Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals	GAO-15-788	9/10/2015	To improve the public reporting about how agencies are ensuring the quality of performance information used to measure progress towards their priority goals, the Secretaries of Agriculture, Defense, Homeland Security, Interior, and Labor, and the Administrator of NASA should more fully address GPRAMA requirements and OMB guidance by working with OMB to describe on Performance.gov how they are ensuring the quality of performance information used to measure progress towards their APGs. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OBPA	Managing for Results: Greater Transparency Needed in Public Reporting on the Quality of Performance Information for Selected Agencies' Priority Goals	GAO-15-788	9/10/2015	To improve the public reporting about how agencies are ensuring the quality of performance information used to measure progress towards their priority goals, the Secretaries of Agriculture, Defense, Interior, and Labor, and the Administrator of NASA should more fully address GPRAMA requirements and OMB guidance by describing in their agencies' annual performance plans and reports how they are ensuring the quality of performance information used to measure progress towards their APGs. (Recommendation 7)	Open
NRE	Hardrock Mining: BLM and Forest Service Have Taken Some Actions to Expedite the Mine Plan Review Process but Could Do More	GAO-16-165	1/21/2016	To ensure effective oversight, strengthen internal controls, and address challenges associated with the hardrock mine plan review process, the Secretary of Agriculture should direct the Chief of the Forest Service to issue a rule that establishes a fee structure for hardrock mine plan processing activities and request the authority from the Congress to retain any fees it collects. (Recommendation 2)	Open
RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	GAO-16-193	3/31/2016	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to enhance screening of loan guarantee applicants, the Secretary of Agriculture should direct the Undersecretary for Rural Development to complete steps to obtain access to Treasury's Do Not Pay portal and establish policies and procedures to deny loan guarantees to applicants who are subject to administrative offsets for delinquent child support payments. (Recommendation 1)	Open
RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	GAO-16-193	3/31/2016	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen oversight of lenders and servicers, the Secretary of Agriculture should direct the Undersecretary for Rural Development to develop and publish in the Federal Register qualification requirements for the principal officers of lenders and servicers seeking initial or continued approval to participate in the guarantee program. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	GAO-16-193	3/31/2016	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen oversight of lenders and servicers, the Secretary of Agriculture should direct the Undersecretary for Rural Development to develop and publish in the Federal Register capital and financial requirements for guarantee program lenders that are not regulated by a federal financial institution regulatory agency. (Recommendation 3)	Open
RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	GAO-16-193	3/31/2016	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to improve performance measures comparing RHS and the Federal Housing Administration loan performance, potentially by making comparisons on a cohort basis and limiting comparisons to loans made in similar geographic areas. (Recommendation 8)	Open
RD	Rural Housing Service: Actions Needed to Strengthen Management of the Single Family Mortgage Guarantee Program	GAO-16-193	3/31/2016	To improve compliance with OMB Circular A-129 standards and strengthen management and oversight of the guarantee program, and to strengthen risk assessment and reporting, the Secretary of Agriculture should direct the Undersecretary for Rural Development to develop risk thresholds for the guarantee program, potentially in the form of maximum portfolio- or loan-level loss tolerances. (Recommendation 9)	Open
NRE	Bee Health: USDA and EPA Should Take Additional Actions to Address Threats to Bee Populations	GAO-16-220	2/10/2016	To improve the effectiveness of federal efforts to monitor wild, native bee populations, the Secretary of Agriculture, as a co-chair of the White House Pollinator Health Task Force, should coordinate with other Task Force agencies that have monitoring responsibilities to develop a mechanism, such as a federal monitoring plan, that would (1) establish roles and responsibilities of lead and support agencies, (2) establish shared outcomes and goals, and (3) obtain input from relevant stakeholders, such as states. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
NRE&NASS	Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops	GAO-16-241	3/15/2016	To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of the National Agricultural Statistics Service (NASS) to work with all relevant USDA stakeholders, including APHIS and the Organic Working Group, to determine what additional information should be sought in future organic surveys, such as the costs of reshipping and restoring shipments rejected because of unintended GE presence, as well as the costs associated with finding new buyers for such shipments. (Recommendation 2)	Open
NRE&NASS	Genetically Engineered Crops: USDA Needs to Enhance Oversight and Better Understand Impacts of Unintended Mixing with Other Crops	GAO-16-241	3/15/2016	To improve USDA's ability to better understand the economic impacts of unintended mixing of GE and other crops, the Secretary of Agriculture should direct the Administrator of NASS to include producers, growing identity-preserved crops, in addition to organic producers in USDA's survey efforts. (Recommendation 3)	Open
APHIS	High-Containment Laboratories: Comprehensive and Up-to-Date Policies and Stronger Oversight Mechanisms Needed to Improve Safety	GAO-16-305	3/21/2016	To ensure that federal departments and agencies have comprehensive and up-to-date policies and stronger oversight mechanisms in place for managing hazardous biological agents in high-containment laboratories and are fully addressing weaknesses identified after laboratory safety lapses, the Secretary of Agriculture should review and update outdated department policies for managing hazardous biological agents in high-containment laboratories and direct the Administrators of the Animal and Plant Health Inspection Service (APHIS) and Agricultural Research Service to update their policies and, in the case of APHIS, establish a regular review schedule. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCIO	Information Technology: Federal Agencies Need to Address Aging Legacy Systems	GAO-16-468	5/25/2016	To address obsolete IT investments in need of modernization or replacement, the Secretaries of Agriculture, Commerce, Defense, Energy, Health and Human Services, Homeland Security, State, the Treasury, Transportation, and Veterans Affairs; the Attorney General; and the Commissioner of Social Security should direct their respective agency CIOs to identify and plan to modernize or replace legacy systems as needed and consistent with OMB's draft guidance, including time frames, activities to be performed, and functions to be replaced or enhanced. (Recommendation 6)	Open
NRE	Unauthorized Grazing: Actions Needed to Improve Tracking and Deterrence Efforts	GAO-16-559	7/7/2016	To improve the effectiveness of the Forest Service's efforts to track and deter unauthorized grazing, the Secretary of Agriculture should direct the Chief of the Forest Service to adopt an unauthorized grazing penalty structure that is based, similar to BLM's, on the current commercial value of forage. (Recommendation 6)	Open
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Food, Nutrition, and Consumer Services to design policies and procedures to reasonably assure that all award recipients required to submit single audit reports do so in accordance with OMB guidance. (Recommendation 1)	Open
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Food, Nutrition, and Consumer Services to revise policies and procedures to reasonably assure that management decisions contain the required elements and are issued timely in accordance with OMB guidance. (Recommendation 2)	Open
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Food, Nutrition, and Consumer Services to design and implement policies and procedures for identifying and managing high-risk and recurring single audit findings using a risk-based approach. (Recommendation 3)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Rural Development to design policies and procedures to reasonably assure that all award recipients required to submit single audit reports do so in accordance with OMB guidance. (Recommendation 4)	Open
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Rural Development to revise policies and procedures to reasonably assure that management decisions contain the required elements and are issued timely in accordance with OMB guidance. (Recommendation 5)	Open
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Rural Development to design and implement policies and procedures for identifying and managing high-risk and recurring single audit findings using a risk-based approach. (Recommendation 6)	Open
APHIS	Antibiotic Resistance: More Information Needed to Oversee Use of Medically Important Drugs in Food Animals	GAO-17-192	3/2/2017	The Secretary of Agriculture should direct the Administrator of APHIS and the Administrator of the Food Safety and Inspection Service to work with the Director of CDC to develop a framework for deciding when on-farm investigations are warranted during outbreaks. (Recommendation 6)	Open
NRE&NRCS	Agricultural Conservation: USDA's Environmental Quality Incentives Program Could Be Improved to Optimize Benefits	GAO-17-225	4/13/2017	To help achieve EQIP's purpose of optimizing environmental benefits, the Secretary of Agriculture should direct the Chief of the Natural Resources Conservation Service to revise guidance on state offices' EQIP allocation processes, stipulating that data on environmental concerns, where available, should be a primary factor influencing allocations within states. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
RD	Rural Broadband Deployment: Improved Consistency with Leading Practices Could Enhance Management of Loan and Grant Programs	GAO-17-301	4/13/2017	To improve RUS's management of the Infrastructure Program, Broadband Program, and Community Connect by more closely following leading practices for broadband loan- and grant-program management, the Secretary of Agriculture should direct RUS to establish a timeline for implementing a centralized internal system for staff to obtain relevant and timely program data for use in managing and monitoring loans and grant awards. (Recommendation 4)	Open
FSIS	Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues	GAO-17-443	9/15/2017	The Administrator of FSIS should require as part of an equivalence determination that countries exporting catfish to the United States include in their residue monitoring plans the drugs of concern to FSIS and the corresponding maximum residue levels. (Recommendation 3)	Open
FSIS	Imported Seafood Safety: FDA and USDA Could Strengthen Efforts to Prevent Unsafe Drug Residues	GAO-17-443	9/15/2017	The Administrator of FSIS should coordinate and communicate with FDA in developing drug residue testing methods and corresponding maximum residue levels for imported catfish that may also be applicable to other imported seafood. (Recommendation 5)	Open
OCIO	Telecommunications: Agencies Need to Apply Transition Planning Practices to Reduce Potential Delays and Added Costs	GAO-17-464	9/21/2017	The Secretary of Agriculture should ensure that the Department's Chief Information Officer documents the costs and benefits of transition investments, identifies staff resources needed for the remainder of the transition, and analyzes training needs for staff assisting with the transition. (Recommendation 5)	Open
OCIO	Telecommunications: Agencies Need to Apply Transition Planning Practices to Reduce Potential Delays and Added Costs	GAO-17-464	9/21/2017	The Secretary of Agriculture should ensure that the Department's Chief Information Officer demonstrates that the Department's transition goals and measures align with its mission, identifies transition risks related to critical systems and continuity of operations, and identifies mission-critical priorities in USDA's transition timeline. (Recommendation 6)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
RMA	Crop Insurance: Opportunities Exist to Improve Program Delivery and Reduce Costs	GAO-17-501	7/26/2017	To reduce year-to-year fluctuations in the administrative and operating expense subsidies that companies receive at the crop, state, and county levels, the Secretary of Agriculture should direct the Administrator of the Risk Management Agency to consider adjusting the administrative and operating expense subsidy calculation method in a way that reduces the effects of changes in premiums caused by changes in crop prices or other factors when it renegotiates the standard reinsurance agreement. (Recommendation 1)	Open
DM/OSDBU	Small Business Contracting: Actions Needed to Demonstrate and Better Review Compliance with Select Requirements for Small Business Advocates	GAO-17-675	8/25/2017	To address demonstrated noncompliance with section 15(k) of the Small Business Act, as amended, the Secretary of Agriculture should comply with sections 15(k)(2), (k)(15), and (k)(17) or report to Congress on why the agency has not complied, including seeking any statutory flexibilities or exceptions believed appropriate. (Recommendation 2)	Open
RD	Rural Housing Service: Additional Actions Would Help Ensure Reasonableness of Rental Assistance Estimates	GAO-17-725	9/13/2017	The Administrator of RHS should develop and implement a plan for ongoing monitoring, including testing and evaluation, of the obligation tool using relevant data. (Recommendation 1)	Open
RD	Rural Housing Service: Additional Actions Would Help Ensure Reasonableness of Rental Assistance Estimates	GAO-17-725	9/13/2017	The Administrator of RHS should develop controls to check the reasonableness of rental assistance agreement amounts calculated by the obligation tool. (Recommendation 2)	Open
FSIS	Workplace Safety and Health: Better Outreach, Collaboration, and Information Needed to Help Protect Workers at Meat and Poultry Plants	GAO-18-12	11/9/2017	The FSIS Administrator should work with OSHA to assess the implementation of the MOU and make any needed changes to ensure improved collaboration; and set specific timeframes for periodic evaluations of the MOU. (Recommendation 5)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FSIS	Workplace Safety and Health: Better Outreach, Collaboration, and Information Needed to Help Protect Workers at Meat and Poultry Plants	GAO-18-12	11/9/2017	The FSIS Administrator should develop a process to regularly share the worker safety information it collects during its review of new chemicals with FSIS inspectors, plant management, OSHA, and the Centers for Disease Control and Prevention's National Institute for Occupational Safety and Health (NIOSH). (Recommendation 6)	Open
OCIO	Critical Infrastructure Protection: Additional Actions Are Essential for Assessing Cybersecurity Framework Adoption	GAO-18-211	2/15/2018	The Secretary of Agriculture, in cooperation with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the sector coordinating council (SCC), Department of Homeland Security (DHS) and NIST, as appropriate, to develop methods for determining the level and type of framework adoption by entities across their respective sector. (Recommendation 1)	Open
FAS	Inter-American Organizations: U.S. Agencies Support Oversight Mechanisms but Could Enhance Their Monitoring of U.S. Assistance Agreements	GAO-18-219	12/29/2017	The Secretary of Agriculture should ensure that USDA officials have full documentation of required monitoring activities in agreements with inter-American organizations. (Recommendation 3)	Open
FSIS	Food Safety: USDA Should Take Further Action to Reduce Pathogens in Meat and Poultry Products	GAO-18-272	3/19/2018	The Administrator of FSIS should set time frames for determining what pathogen standards or additional policies are needed to address pathogens in beef carcasses, ground beef, pork cuts, and ground pork. (Recommendation 2)	Open
FSIS	Food Safety: USDA Should Take Further Action to Reduce Pathogens in Meat and Poultry Products	GAO-18-272	3/19/2018	The Administrator of FSIS should include available information on the effectiveness of on-farm practices to reduce the level of pathogens as it finalizes its guidelines for controlling Salmonella in hogs. (Recommendation 3)	Open
RD	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	GAO-18-285	5/17/2018	The RHS Administrator should establish additional controls to check the accuracy of all loan information entered into RHS information technology systems, to help ensure complete, accurate, and reliable data for estimating rural rental housing property exit dates. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
RD	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	GAO-18-285	5/17/2018	The RHS Administrator should establish a process to help ensure regular and frequent updates for the preservation tool and its underlying data. (Recommendation 2)	Open
RD	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	GAO-18-285	5/17/2018	The RHS Administrator should establish performance goals and measures for its rural rental housing preservation and rehabilitation efforts and report out these outcomes. (Recommendation 3)	Open
RD	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	GAO-18-285	5/17/2018	The RHS Administrator should monitor the results of rural rental housing preservation efforts and assess the degree to which those efforts yielded intended outcomes. (Recommendation 4)	Open
RD	Rural Housing Service: Better Data Controls, Planning, and Additional Options Could Help Preserve Affordable Rental Units	GAO-18-285	5/17/2018	The RHS Administrator should identify, analyze, and respond to risks to achieving its preservation goals, including resource and staffing limitations. (Recommendation 5)	Open
RD	Drinking Water and Wastewater Infrastructure: Opportunities Exist to Enhance Federal Agency Needs Assessment and Coordination on Tribal Projects	GAO-18-309	5/15/2018	The Assistant to the Secretary of Agriculture for Rural Development should implement a scoring factor that awards points for proposed Native American program grant projects that address health risks from a lack of access to safe drinking water and wastewater disposal, as it does with the Colonias grant program. (Recommendation 4)	Open
FNS	Summer Meals: Actions Needed to Improve Participation Estimates and Address Program Challenges	GAO-18-369	5/31/2018	The Administrator of the Food and Nutrition Service (FNS) should improve its estimate of children's participation in the SFSP by focusing on addressing, at a minimum, data reliability issues caused by variations in the number of operating days of meal sites and in the months in which states see the greatest number of meals served. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FNS	Summer Meals: Actions Needed to Improve Participation Estimates and Address Program Challenges	GAO-18-369	5/31/2018	The Administrator of FNS should communicate to all SFSP stakeholders the circumstances it considers in approving requests for flexibility with respect to the requirement that children consume SFSP meals on-site in areas that have experienced crime and violence, taking into account the feasibility of accessing data needed for approval, to ensure safe delivery of meals to children. (Recommendation 2)	Open
FNS	Summer Meals: Actions Needed to Improve Participation Estimates and Address Program Challenges	GAO-18-369	5/31/2018	The Administrator of FNS should disseminate information about existing flexibilities available to state agencies to streamline administrative requirements for sponsors participating in the SFSP and other child nutrition programs to help lessen the administrative burden. For example, FNS could re-distribute existing guidance to state agencies that explains available flexibilities and encourage information sharing. (Recommendation 4)	Open
OCIO	Paperwork Reduction Act: Agencies Could Better Leverage Review Processes and Public Outreach to Improve Burden Estimates	GAO-18-381	7/11/2018	The Secretary of Agriculture should review the policies, procedures, and related control activities to ensure that the agency's Paperwork Reduction Act review process is operating effectively. (Recommendation 3)	Open
APHIS	Animal Use in Federal Research: Agencies Share Information, but Reporting and Data Quality Could Be Strengthened	GAO-18-459	5/31/2018	The Administrator of APHIS should develop a timeline for (1) defining birds that are not bred for research and that are covered by the Animal Welfare Act, and (2) requiring that research facilities report to APHIS their use of birds covered by the act. (Recommendation 1)	Open
APHIS	Animal Use in Federal Research: Agencies Share Information, but Reporting and Data Quality Could Be Strengthened	GAO-18-459	5/31/2018	The Administrator of APHIS should instruct federal agencies to report their use of animals covered by the Animal Welfare Act in federal facilities located outside of the United States. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
NRE& Forest Service	Federal Timber Sales: Forest Service and BLM Should Review Their Regulations and Policies Related to Timber Export and Substitution	GAO-18-593	8/15/2018	The Chief of the Forest Service should determine whether new regulations governing timber export and substitution are appropriate. If the agency determines new regulations are appropriate, it should issue them in accordance with the 1997 act, in consultation with BLM. Otherwise, the agency should seek legislative relief from the act's requirement. (Recommendation 1)	Open
NRE& Forest Service	Federal Timber Sales: Forest Service and BLM Should Review Their Regulations and Policies Related to Timber Export and Substitution	GAO-18-593	8/15/2018	The Chief of the Forest Service should review agency policies for continued relevance and effectiveness in addressing the risk of illegal timber export and substitution, and based on that review--and in accordance with applicable regulations--should issue new policies as necessary. (Recommendation 3)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: Disseminating Information on Successful Use of Data Analytics Could Help States Manage Fraud Risks	GAO-19-115	10/2/2018	Building on ongoing efforts, the Administrator of FNS should develop and implement additional methods to widely distribute information to state agencies on an ongoing basis about successful efforts to adopt data analytics and strategies to leverage existing data, technology, and staff resources to enhance data analytics. (Recommendation 1)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: Actions Needed to Better Measure and Address Retailer Trafficking	GAO-19-167	12/14/2018	The Administrator of FNS should present the uncertainty around its retailer trafficking estimates in future reports by, for example, including the full range of the estimates in the report body and executive summary. (Recommendation 1)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: Actions Needed to Better Measure and Address Retailer Trafficking	GAO-19-167	12/14/2018	The Administrator of FNS should continue efforts to improve the agency's retailer trafficking estimates by evaluating (1) whether the factors used to identify stores for possible investigation could help address the bias in its sample, and (2) the accuracy of its assumption of the percentage of SNAP benefits that are trafficked by different types of stores. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: Actions Needed to Better Measure and Address Retailer Trafficking	GAO-19-167	12/14/2018	The Administrator of FNS should assess the benefits and costs of reauthorizing a sample of high-risk stores more frequently than other stores, use the assessment to determine the appropriate scope and time frames for reauthorizing high-risk stores moving forward, and document this decision in policy and on its website. (Recommendation 3)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: Actions Needed to Better Measure and Address Retailer Trafficking	GAO-19-167	12/14/2018	The Administrator of FNS should move forward with plans to increase penalties for retailer trafficking. (Recommendation 4)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: Actions Needed to Better Measure and Address Retailer Trafficking	GAO-19-167	12/14/2018	The Administrator of FNS should establish performance measures for its trafficking prevention activities. (Recommendation 5)	Open
RD	TRIBAL CONSULTATION: Additional Federal Actions Needed for Infrastructure Projects	GAO-19-22	3/20/2019	The Assistant to the Secretary of Agriculture for Rural Development should document in the agency's tribal consultation policy how agency officials are to communicate with tribes about how tribal input from consultation was considered in agency decisions on proposed infrastructure projects. (Recommendation 6)	Open
OCIO	Cybersecurity: Agencies Need to Fully Establish Risk Management Programs and Address Challenges	GAO-19-384	7/25/2019	The Secretary of Agriculture should establish and document a process for coordination between cybersecurity risk management and enterprise risk management functions. (Recommendation 4)	Open
FNS	School Meals Programs: USDA Has Reported Taking Some Steps to Reduce Improper Payments but Should Comprehensively Assess Fraud Risks	GAO-19-389	5/21/2019	The Administrator of the Food and Nutrition Service should establish a process to plan and conduct regular fraud risk assessments for the school meals programs that align with the leading practices in the Fraud Risk Framework. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OASCR	ENVIRONMENTAL JUSTICE: Federal Efforts Need Better Planning, Coordination, and Methods to Assess Progress	GAO-19-543	9/16/2019	The Secretary of Agriculture should issue a progress report on the department's environmental justice efforts each year. (Recommendation 10)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: More Complete and Accurate Information Needed on Employment and Training Programs	GAO-19-56	11/20/2018	The Administrator of the Food and Nutrition Service (FNS) should identify and disseminate strategies to states and service providers for increasing the participation of SNAP recipients referred to the SNAP E&T program. (Recommendation 1)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: More Complete and Accurate Information Needed on Employment and Training Programs	GAO-19-56	11/20/2018	The Administrator of FNS should take additional steps to address data reliability issues in the state-reported data on SNAP E&T participant characteristics and outcomes, including steps to address imprecise instructions on data collection forms and staff confusion at the state level. (Recommendation 2)	Open
FNS	SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM: More Complete and Accurate Information Needed on Employment and Training Programs	GAO-19-56	11/20/2018	The Administrator of FNS should determine and communicate to states how the agency will use newly reported outcome and participant characteristics data to assess the effectiveness of state SNAP E&T programs. (Recommendation 3)	Open
FNS	NUTRITION EDUCATION: USDA Actions Needed to Assess Effectiveness, Coordinate Programs, and Leverage Expertise	GAO-19-572	7/25/2019	The Administrator of the Food and Nutrition Service (FNS) should improve how FNS gathers information on the effectiveness of SNAP-Ed interventions, in order to ensure that these interventions are meeting program goals. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCIO	CLOUD COMPUTING: Agencies Have Increased Usage and Realized Benefits, but Cost and Savings Data Need to Be Better Tracked	GAO-19-58	4/4/2019	The Secretary of Agriculture should ensure that the CIO of Agriculture establishes a consistent and repeatable mechanism to track savings and cost avoidances from the migration and deployment of cloud services. (Recommendation 3)	Open
FNS	FOOD INSECURITY: Better Information Could Help Eligible College Students Access Federal Food Assistance Benefits	GAO-19-95	12/21/2018	The Administrator of FNS should coordinate with its regional offices to collect and review information about existing SNAP flexibilities and examples of approaches state SNAP agencies are taking to assist eligible college students to access SNAP benefits, and share such information with state SNAP agencies. (Recommendation 2)	Open
DA/OPFM	Federal Property: Improved Monitoring Oversight and Data Would Help Understand Effects of Providing Property to Non-Federal Recipients	GAO-20-101	12/20/2019	The Secretary of Agriculture should direct the Office of Property and Fleet Management to consistently monitor property provided to non-federal recipients within 1 year of receipt, and to ensure property is being used for its intended purpose 1 year after initial monitoring. (Recommendation 1)	Open
DA/OPFM	Federal Property: Improved Monitoring Oversight and Data Would Help Understand Effects of Providing Property to Non-Federal Recipients	GAO-20-101	12/20/2019	The Secretary of Agriculture should direct the Office of Property and Fleet Management to establish clear processes to oversee property programs, including excess property provided to non-federal recipients across the agency. (Recommendation 4)	Open
OCIO	INFORMATION TECHNOLOGY: Agencies Need to Fully Implement Key Workforce Planning Activities	GAO-20-129	10/30/2019	The Secretary of Agriculture should ensure that the agency fully implements each of the eight key IT workforce planning activities it did not fully implement. (Recommendation 1)	Open
FNS	Nutrition Assistance Programs: Agencies Could Do More to Help Address the Nutritional Needs of Older Adults	GAO-20-18	11/21/2019	The Administrator of FNS should take steps to improve its oversight of CACFP meals provided in adult day care centers. For example, FNS could amend its approach for determining federal onsite reviews of CACFP meal providers to more consistently include adult day care centers. (Recommendation 3)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OASCR	Sexual Harassment In Stem Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	GAO-20-187	3/19/2020	The Secretary of the Department of Agriculture should direct the Assistant Secretary for Civil Rights to publicize promising practices for Title IX compliance on its websites for their university grantees. (Recommendation 1)	Open
OASCR	Sexual Harassment In Stem Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	GAO-20-187	3/19/2020	The Secretary of the Department of Agriculture should direct the Assistant Secretary for Civil Rights to assess the feasibility of receiving and reviewing concerns of sex discrimination; including sexual harassment; and communicating to individuals on agency-funded grants the option to notify the agency of these concerns, outside of the Title IX complaint process. (Recommendation 10)	Open
OASCR	Sexual Harassment In Stem Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	GAO-20-187	3/19/2020	The Secretary of the Department of Agriculture should establish goals and an overall plan to assess all of the agency's sexual harassment prevention efforts for their university grantees, including methods to regularly monitor and evaluate its sexual harassment prevention policies and communication mechanisms (e.g. Title IX or sex discrimination websites). (Recommendation 16)	Open
OASCR	Sexual Harassment In Stem Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	GAO-20-187	3/19/2020	The Secretary of the Department of Agriculture should direct the Assistant Secretary for Civil Rights to finalize and publish revised Title IX complaint procedures. (Recommendation 5)	Open
OASCR	Sexual Harassment In Stem Research: Agencies Have Taken Actions, but Need Complaint Procedures, Overall Plans, and Better Collaboration	GAO-20-187	3/19/2020	The Secretary of the Department of Agriculture should direct the Assistant Secretary for Civil Rights to clarify on its website that individuals on USDA-funded grants can file Title IX complaints through the Assistant Secretary for Civil Rights; including clarifying who is considered "customers." (Recommendation 6)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
DA	USDA Administrative Services: More Could Be Done to Assess Effectiveness and Impact of Business Centers	GAO-20-243	2/19/2020	The Secretary of Agriculture should direct Departmental Administration to work with the mission areas to develop department-level outcome-oriented performance goals and related measures for the business centers, and use them to assess the effectiveness and impact of the business center reforms. (Recommendation 1)	Open
OSEC	Critical Infrastructure Protection: Additional Actions Needed to Identify Framework Adoption and Resulting Improvements	GAO-20-299	2/25/2020	The Secretary of Agriculture, in coordination with the Secretary of Health and Human Services, should take steps to consult with respective sector partner(s), such as the SCC, DHS, and NIST, as appropriate, to collect and report sector-wide improvements from use of the framework across its critical infrastructure sector using existing initiatives. (Recommendation 2)	Open
FSIS	Food Safety: FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat	GAO-20-325	4/7/2020	The Secretary of Agriculture, in coordination with the Commissioner of the Food and Drug Administration, should more fully incorporate the seven leading practices for effective collaboration in the agencies' interagency agreement for the joint oversight of cell-cultured meat. (Recommendation 2)	Open
FSIS	Food Safety: FDA and USDA Could Strengthen Existing Efforts to Prepare for Oversight of Cell-Cultured Meat	GAO-20-325	4/7/2020	As the three cell-cultured meat working groups move forward, the Secretary of Agriculture, in coordination with the Commissioner of the Food and Drug Administration, should more fully incorporate the seven leading practices for effective collaboration, such as identifying specific outcomes and a way to monitor and evaluate progress toward outcomes. (Recommendation 4)	Open
FNS	Payment Integrity: Selected Agencies Should Improve Efforts to Evaluate Effectiveness of Corrective Actions to Reduce Improper Payments	GAO-20-336	4/1/2020	The Administrator of FNS should develop and implement a process, documented in policies and procedures, to analyze SNAP state-level root causes to identify potential similarities among the states and develop and implement SNAP agency-level corrective actions, if appropriate, to help address them. (Recommendation 1)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCIO	INFORMATION TECHNOLOGY: Selected Federal Agencies Need to Take Additional Actions to Reduce Contract Duplication	GAO-20-567	9/30/2020	The Secretary of Agriculture should ensure that the agency fully implements the category management activity to share prices paid, terms, and conditions for purchased IT goods and services. (Recommendation 3)	Open
OCIO	INFORMATION TECHNOLOGY: Selected Federal Agencies Need to Take Additional Actions to Reduce Contract Duplication	GAO-20-567	9/30/2020	The Secretary of Agriculture should ensure that the agency finishes implementing its process to analyze IT contract data. (Recommendation 4)	Open
OCIO	INFORMATION TECHNOLOGY: Selected Federal Agencies Need to Take Additional Actions to Reduce Contract Duplication	GAO-20-567	9/30/2020	The Secretary of Agriculture should ensure that the agency develops and implements strategies to address duplication identified through the use of spend analyses. (Recommendation 5)	Open
ARS	FEDERAL RESEARCH: Additional Actions Needed to Improve Public Access to Research Results	GAO-20-81	11/21/2019	The Secretary of Agriculture should develop and implement a mechanism to ensure researcher compliance with the public access plan and associated requirements. (Recommendation 21)	Open
Forest Service	NATIVE AMERICAN CULTURAL RESOURCES: Improved Information Could Enhance Agencies' Efforts to Analyze and Respond to Risks of Theft and Damage	GAO-21-110	3/4/2021	The Secretary of Agriculture should direct the Chief of the Forest Service to take steps to identify and obtain the information needed to target its efforts for analyzing and addressing risks to Native American cultural resources and share any promising practices with the Departmental Consulting Archeologist. (Recommendation 1)	Open
RD	HOME FORECLOSURE SALES: FHA, Rural Housing Service, and VA Could Better Align Program Metrics with Their Missions	GAO-21-219	3/5/2021	The Administrator of RHS should identify and use metrics that measure how the agency's REO program contributes to RHS's mission of supporting low-income homeowners in rural areas, such as metrics that track this population's purchases of REO properties. (Recommendation 3)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FSA	FARM PROGRAMS: USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	GAO-21-241	4/2/2021	The Secretary of Agriculture should ensure that the Chief of the Natural Resources Conservation Service instructs state and field offices to consistently report any potential violations they observe. (Recommendation 5)	Open
FSA	FARM PROGRAMS: USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	GAO-21-241	4/2/2021	The FSA Administrator should strengthen agency guidance to specify what constitutes adequate justification and documentation for decisions to grant good-faith waivers. (Recommendation 6)	Open
FSA	FARM PROGRAMS: USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	GAO-21-241	4/2/2021	The Chief of the Natural Resources Conservation Service should oversee state offices to ensure that they conduct quality control reviews of wetland determinations as directed in the agency's manual. (Recommendation 1)	Open
FSA	FARM PROGRAMS: USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	GAO-21-241	4/2/2021	The Chief of the Natural Resources Conservation Service should update the template for appeal decision letters accompanying final wetland determinations to stipulate that the letters must include specific facts providing the basis for the determinations, as called for in the agency's appeals manual. (Recommendation 2)	Open
FSA	FARM PROGRAMS: USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	GAO-21-241	4/2/2021	The Chief of the Natural Resources Conservation Service should clarify agency guidance on how wetland specialists are to apply the agency's procedures for wetland determinations, particularly related to the best-drained condition standard. (Recommendation 3)	Open
FSA	FARM PROGRAMS: USDA Should Take Additional Steps to Ensure Compliance with Wetland Conservation Provisions	GAO-21-241	4/2/2021	The Chief of the Natural Resources Conservation Service should clarify guidance on the annual compliance check (in its National Food Security Act Manual) to ensure that a risk-based approach is used in selecting a sample, which could include using crop acreage reports and other sources of information to identify anomalies associated with higher-risk tracts. (Recommendation 4)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FSA	USDA FOOD BOX PROGRAM: Key Information and Opportunities to Better Assess Performance	GAO-21-353	9/8/2021	The Secretary of Agriculture should take steps to apply the lesson learned from the Food Box Program regarding collecting and analyzing data to assess program goals to current and future emergency food assistance programs. (Recommendation 1)	Open
AMS	COVID-19: Sustained Federal Action Is Crucial as Pandemic Enters Its Second Year	GAO-21-387	3/31/2021	The Secretary of Agriculture should direct the Administrator of the Agricultural Marketing Service to assess the contracting personnel needed to fully execute the award and administration of existing contracts in support of the Farmers to Families Food Box Program or successor future food distribution program, and take the necessary steps to ensure it has adequate contracting staff in place to award and administer any future contracts for the program. See Federal Contracts and Agreements for COVID-19 enclosure. (Recommendation 14)	Open
RD	SMALL BUSINESS INNOVATION RESEARCH: Agencies Need to Fully Implement Requirements for Managing Fraud, Waste, and Abuse	GAO-21-413	6/30/2021	The Secretary of Agriculture should ensure the SBIR program collects the required certifications from new SBIR awardees, beginning in future funding opportunity announcements, without material differences from the language in the SBIR/STTR Policy Directive. (Recommendation 1)	Open
Forest Service	DISASTER RESPONSE- Agencies Should Assess Contracting Workforce Needs and Purchase Card Fraud Risk	GAO-21-42	11/24/2020	The Secretary of the U.S. Department of Agriculture should direct the Forest Service to update its fraud risk profile for the purchase card program to align with the leading practices in the Fraud Risk Framework and include an assessment of how, if at all, the risk profile differs for purchase card use in support of disaster response. (Recommendation 6)	Open
APHIS	IMPORTED AGRICULTURE: Updated Planning and Communication Could Enhance Agency Coordination of Inspections	GAO-21-471	6/1/2021	The Director of APHIS, in collaboration with the Commissioner of CBP, should report on the CBP-APHIS Joint Agency Task Force's progress in meeting its objectives for the 2014–2019 strategic plan, and develop periodic progress reports for future strategic plans. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should direct the E-Board to establish and execute a regular schedule to review, approve, and recommend IT investments. (Recommendation 1)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of monitoring the agency's progress in addressing competency and staffing gaps. (Recommendation 10)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of reporting to agency leadership on progress in addressing competency and staffing gaps. (Recommendation 11)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area develop a strategic plan, in alignment with departmental policies and procedures, to include performance goals and measures for maximizing efficiencies and reducing IT duplication and overlap. (Recommendation 12)	Open
FPAC	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Assistant Chief Information Officer to have the FPAC mission area monitor IT program performance against efficiency goals and measures documented in its plan for maximizing efficiencies and reducing IT duplication and overlap. (Recommendation 13)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Director for Customer Experience to establish baselines and measures for customer service performance, and targets and goals associated with the progress. (Recommendation 14)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Director for Customer Experience to establish a timeframe for releasing the customer service survey results and plans for addressing the customer feedback to the public. (Recommendation 15)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should direct the E-Board to consider the extent to which it should review and approve decision points that have passed and the associated required documents for Farmers.gov, in accordance with the requirements of the <i>USDA Integrated IT Governance Framework</i> and the approved tailoring agreement. (Recommendation 2)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the 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. (Recommendation 3)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of establishing and maintaining a workforce planning process. (Recommendation 4)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing competency and staffing requirements. (Recommendation 5)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing competency and staffing needs regularly. (Recommendation 6)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of assessing gaps in competencies and staffing. (Recommendation 7)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of developing strategies and plans to address gaps in competencies and staffing. (Recommendation 8)	Open
OCIO	IT MODERNIZATION: USDA Needs to Improve Oversight of Farm Production and Conservation Mission Area	GAO-21-512	9/23/2021	The Secretary of Agriculture should ensure that the Under Secretary for Farm Production and Conservation (FPAC) directs the Business Center Chief Operating Officer to have the FPAC mission area implement the key IT workforce planning activity of implementing activities that address gaps in competencies and staffing. (Recommendation 9)	Open
OHS	BIODEFENSE: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	GAO-21-513	8/4/2021	The Secretary of Agriculture should work through the Biodefense Steering Committee to ensure that the Biodefense Coordination Team provides 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. (Recommendation 12)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
OHS	BIODEFENSE: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	GAO-21-513	8/4/2021	The Secretary of Agriculture should work through the Biodefense Steering Committee to ensure that the Biodefense Coordination Team routinely monitors the results of interagency biological exercises and real-world incidents to identify patterns of challenges and potential root causes of identified challenges, and reports these to the Biodefense Steering Committee along with recommendations for addressing the root causes that also identify the responsible agencies. (Recommendation 16)	Open
OHS	BIODEFENSE: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	GAO-21-513	8/4/2021	The Secretary of Agriculture, should, with input from key nonfederal partners, work through the Biodefense Steering Committee to ensure that the Biodefense Coordination Team defines the set of capabilities needed to prepare for and respond to nationally significant biological incidents. (Recommendation 4)	Open
OHS	BIODEFENSE: After-Action Findings and COVID-19 Response Revealed Opportunities to Strengthen Preparedness	GAO-21-513	8/4/2021	The Secretary of Agriculture should work through the Biodefense Steering Committee to ensure that the Biodefense Coordination Team establishes a process to periodically assess and communicate exercise priorities among the capabilities they identify to support nationally significant biological incidents. (Recommendation 8)	Open
AMS	COVID-19 CONTRACTING: Opportunities to Improve Practices to Assess Prospective Vendors and Capture Lessons Learned	GAO-21-528	7/29/2021	The Secretary of Agriculture should direct the Administrator of the Agricultural Marketing Service to evaluate the contracting practices established to assess vendors and implement the Farmers to Families Food Box Program to determine what practices could be used for future emergency procurements and incorporate those practices into internal guidance. (Recommendation 3)	Open
RD	ECONOMIC DEVELOPMENT: Opportunities Exist for Further Collaboration among EDA, HUD, and USDA	GAO-21-579	7/30/2021	The Deputy Under Secretary for Rural Development at USDA should work with EDA and HUD to identify opportunities to include USDA in the agencies' collaborative efforts on community and economic development strategic planning. (Recommendation 5)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FSA	FARM PROGRAMS: USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight Is Needed	GAO-21-95	10/30/2020	The FSA Administrator should improve the accuracy of compliance review tracking system data by establishing controls, including electronic safeguards such as preventing a compliance review from being entered as both waived and completed. (Recommendation 1)	Open
FSA	FARM PROGRAMS: USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight Is Needed	GAO-21-95	10/30/2020	The FSA Administrator should build upon ongoing efforts to improve the monitoring of the compliance review tracking system data by updating the FSA handbook to specify how to periodically run reports on the status and results of compliance reviews, the types of information to examine during these periodic checks on these reviews, and how frequently to perform these checks. (Recommendation 2)	Open
FSA	FARM PROGRAMS: USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight Is Needed	GAO-21-95	10/30/2020	The FSA Administrator should examine compliance review teams' use of interviews of farming operation members and provide additional guidance or training as necessary. (Recommendation 3)	Open
FSA	FARM PROGRAMS: USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight Is Needed	GAO-21-95	10/30/2020	The FSA Administrator should examine the extent to which compliance review teams documented the reasons for not doing an interview and provide additional guidance or training as necessary. (Recommendation 4)	Open
FSA	FARM PROGRAMS: USDA Has Improved Its Completion of Eligibility Compliance Reviews, but Additional Oversight Is Needed	GAO-21-95	10/30/2020	The FSA Administrator should examine compliance review teams' completion of compliance review records and provide additional guidance or training as necessary. (Recommendation 5)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

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

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
NRCS&Forest Service	EMERGENCY WATERSHED PROTECTION: Assistance Program Helps Meet Post-Disaster Needs and Could Be Improved with Additional Guidance	GAO-22-104326	10/28/2021	The Secretary of Agriculture, in consultation with the Chiefs of NRCS and the Forest Service, should determine whether the department needs to seek another funding approach, including potentially changing how it requests funds from Congress, to minimize delays in getting EWP funds to sponsors. In doing so, the agencies may wish to assess how often delays occur, how long it takes sponsors to receive funds from the time they submit a request for assistance, and how this affects the program. (Recommendation 2)	Open
NRCS&Forest Service	EMERGENCY WATERSHED PROTECTION: Assistance Program Helps Meet Post-Disaster Needs and Could Be Improved with Additional Guidance	GAO-22-104326	10/28/2021	The Secretary of Agriculture, in consultation with the Chiefs of NRCS and the Forest Service, should develop an MOU or guidance clarifying roles and responsibilities for how and when EWP projects can be done on National Forest System lands. In doing so, the Secretary may wish to consider if the federal regulations should be updated to better reflect the current administration of the program, with NRCS as the sole administrator. (Recommendation 3)	Open
RD	Small Business Research Programs: Agencies Should Further Improve Award Timeliness	GAO-22-104677	10/14/2021	The Secretary of Agriculture should evaluate the effectiveness of steps taken to improve SBIR award timeliness and take any necessary additional steps in order to consistently meet SBA award timeliness guidelines. (Recommendation 3)	Open
OGC	Freedom of Information Act: Selected Agencies Adapted to the COVID-19 Pandemic but Face Ongoing Challenges and Backlogs	GAO-22-105040	1/26/2022	The Chief FOIA Officer of the Department of Agriculture should better document agency backlog reduction efforts, including its milestones and planned actions for reducing its FOIA backlog, and address challenges and risks to departmental backlog reduction efforts. (Recommendation 3)	Open
FNS	COVID-19: Additional Actions Needed to Improve Accountability and Program Effectiveness of Federal Response	GAO-22-105051	10/27/2021	The Secretary of Agriculture should document the Department of Agriculture's plan to analyze lessons learned from operating child nutrition programs during the COVID-19 pandemic. This plan should include a description of how the department will gather perspectives of key stakeholders, such as Child and Adult Care Food Program institutions and nonschool Summer Food Service Program sponsors. See the Child Nutrition enclosure. (Recommendation 16)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
FNS	COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies	GAO-22-105291	1/27/2022	The Secretary of Agriculture should ensure that the Administrator of the Food and Nutrition Service (1) develops a comprehensive strategy for the agency's nutrition assistance programs to respond to emergencies that includes lessons learned during the COVID-19 pandemic and a mechanism to periodically review and update the strategy, and (2) shares timely information with states and other stakeholders during development of the strategy to help inform their ongoing response to COVID-19. See the Nutrition Assistance enclosure. (Recommendation 3)	Open
FNS	COVID-19: Significant Improvements Are Needed for Overseeing Relief Funds and Leading Responses to Public Health Emergencies	GAO-22-105291	1/27/2022	The Secretary of Agriculture should ensure that the Administrator of the Food and Nutrition Service further assists state and local agencies in their efforts to obtain reliable and comprehensive eligibility data for the Pandemic Electronic Benefits Transfer program in order to determine eligibility and benefits amounts accurately. See the Nutrition Assistance enclosure. (Recommendation 4)	Open
OCE	USDA MARKET FACILITATION PROGRAM: Stronger Adherence to Quality Guidelines Would Improve Future Economic Analyses	GAO-22-468	11/18/2021	The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure that USDA internal reviews of future economic analyses address the transparency of its documentation of the analyses. (Recommendation 1)	Open
OCE	USDA MARKET FACILITATION PROGRAM: Stronger Adherence to Quality Guidelines Would Improve Future Economic Analyses	GAO-22-468	11/18/2021	The Secretary of Agriculture should ensure that the Office of the Chief Economist revises its internal review process to help ensure that USDA internal reviews assess whether future economic analyses use representative baselines. (Recommendation 2)	Open

2023 USDA EXPLANATORY NOTES – GAO-IG ACT EXHIBIT

<u>Agency/ Staff Office</u>	<u>Audit Title</u>	<u>Audit Number</u>	<u>Date of Publication</u>	<u>Recommendation</u>	<u>Status</u>
REE	Bee Health: USDA and EPA Should Take Additional Actions to Address Threats to Bee Populations	GAO-16-220	2/10/2016	To improve the effectiveness of federal efforts to monitor wild, native bee populations, the Secretary of Agriculture, as a co-chair of the White House Pollinator Health Task Force, should coordinate with other Task Force agencies that have monitoring responsibilities to develop a mechanism, such as a federal monitoring plan, that would (1) establish roles and responsibilities of lead and support agencies, (2) establish shared outcomes and goals, and (3) obtain input from relevant stakeholders, such as states. (Recommendation 1)	Open
FNS	Single Audits: Improvements Needed in Selected Agencies' Oversight of Federal Awards	GAO-17-159	2/16/2017	The Secretary of Agriculture should direct the Under Secretary for Food, Nutrition, and Consumer Services to revise policies and procedures to reasonably assure that management decisions contain the required elements and are issued timely in accordance with OMB guidance. (Recommendation 2)	Open