



U.S. Department of Agriculture  
Office of Inspector General

# FY 2025 Annual Plan

November 2024





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# Message from the Inspector General

The U.S. Department of Agriculture (USDA) Office of Inspector General's (OIG) Annual Plan for Fiscal Year (FY) 2025 describes how OIG plans to accomplish its mission of promoting economy, efficiency, effectiveness, and integrity in the delivery of USDA programs during the fiscal year. Our Annual Plan is aligned with the [USDA OIG Strategic Plan—Fiscal Years 2025–2029](#), which shares our organizational priorities for the next 5 years. The passage of the Infrastructure Investment and Jobs Act (IIJA) in 2021 and the Inflation Reduction Act (IRA) in 2022 also expanded our oversight responsibilities.

## Fiscal Year 2025 Work Plan

The [USDA OIG Strategic Plan—Fiscal Years 2025–2029](#) communicates changes in OIG strategy and operations. This updated plan reorganizes our principles and commitments into four strategic goals: 1) Promote effective oversight of USDA programs and operations with a focus on safety and security, integrity of benefits, and the efficient delivery of USDA programs and initiatives; 2) Strengthen relationships and confidence with stakeholders to enhance oversight of USDA programs; 3) Advance a creative, forward-thinking organization by leveraging the strength of a high-performing, diverse, engaged workforce and sustain a people-centric culture; and 4) Advance OIG operations and efficiency by embracing continuous improvement and optimizing enterprise resources. As we carry out our mission to improve and protect USDA programs, we will focus on the importance of enhancing external partnerships and relationships and continuing to cultivate an internal culture that champions diversity, equity, inclusion, and accessibility and embraces continuous improvement.

Our FY 2025 mandated and priority work is organized, by focus area, under OIG's first strategic plan goal: safety and security; integrity of benefits; efficient delivery of USDA programs, operations, and initiatives; and oversight of USDA activities associated with supplemental funding. We leverage multiple tools to perform this work, including audits, investigations, inspections, reviews, and data analytics.

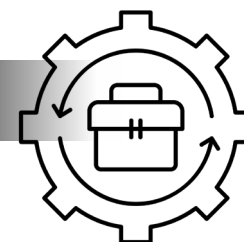
## Safety and Security

Our work addresses the need for safety and security in Department programs and resources. For example, we plan to review the Food Safety and Inspection Service's (FSIS) oversight of the Virginia Meat and Poultry Inspection Program at select establishments. We will also continue to investigate threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.

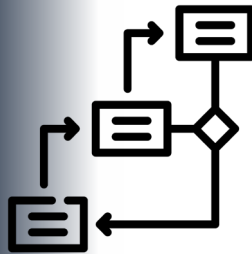


## Integrity of Benefits

Other OIG work is intended to strengthen program integrity throughout USDA. For example, we plan to evaluate aspects of validating and calculating benefit replacement claims in the Supplemental Nutrition Assistance Program (SNAP). Additionally, we plan to assess the Farm Service Agency's (FSA) implementation of the 2022 Emergency Relief Program. We are planning to pilot new approaches that will help us proactively analyze data, enhance investigative tools, and investigate allegations of potential fraud, waste, or misuse involving Food and Nutrition Service (FNS) feeding programs, including SNAP; the Summer Food Service Program (SFSP); the Child and Adult Care Food Program (CACFP); the National School Lunch Program (NSLP); and the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC). We are also using data analytics and visualization methodologies to enhance transparency in USDA feeding programs.



## Efficient Delivery of USDA Programs, Operations, and Initiatives



In addressing our mission goals, our work also helps USDA strengthen the efficient delivery of USDA programs, operations, and initiatives. For example, we plan to determine whether USDA established performance goals and measures for its Partnership for Climate-Smart Commodities activities and monitored grant recipients' performance results and to assess USDA's process for monitoring grant recipients' expenditures. Additionally, we plan to assess the Office of the Assistant Secretary for Civil Rights' (OASCR) actions to address discrimination in USDA programs. We also will continue to address allegations of senior management misconduct, whistleblower reprisal complaints, other statutorily mandated requirements and investigations, and sensitive matters.

## Partnerships, Employees, and Operational Goals

This Annual Plan demonstrates our commitment to strengthening stakeholder relationships to enhance oversight of USDA programs and operations and strengthen our own operational efficiency and effectiveness by advancing a creative, forward-thinking organization and embracing continuous improvement. OIG is dedicated to accomplishing our strategic goals while ensuring that we remain true to our core values of integrity, objectivity, and diversity and inclusion.

OIG looks forward to continuing our collaborative working relationship with the Secretary, Deputy Secretary, and Congress as we strive to provide effective oversight of USDA programs and operations in FY 2025.

Phyllis K. Fong  
Inspector General

## Oversight of USDA Activities Associated with Supplemental Funding



In addition to our regular oversight portfolio, OIG continues to provide oversight of USDA programs funded by the [Infrastructure Investment and Jobs Act](#); the [Inflation Reduction Act of 2022](#); and four public laws in response to the coronavirus disease 2019 (COVID-19) pandemic: [Families First Coronavirus Response Act](#); the [Coronavirus Aid, Relief, and Economic Security Act](#); the [Coronavirus Response and Relief Supplemental Appropriations Act, 2021](#); and the [American Rescue Plan Act of 2021](#). IIA provided \$8.3 billion to USDA; of that amount, \$5.4 billion funds Forest Service (FS) initiatives, including \$27 million for OIG oversight. In response, we will focus efforts on forestry programs designed to reduce wildland fire risk and restore ecosystems funded through the Act. IRA provided USDA with more than \$44 billion for conservation, rural development, agricultural development, and forestry programs. OIG did not receive any oversight funds through this legislation; however, we will continue to monitor USDA's implementation of the Act and assess key risks as we plan oversight work of USDA's entire portfolio of programs and activities. We will also continue to investigate allegations of fraud related to USDA programs associated with supplemental funding.





Two goats on a farm. USDA Photo by Preston Keres. It does not depict any particular audit, inspection, or investigation.

## Introduction

The [USDA OIG Strategic Plan—Fiscal Years 2025–2029](#) establishes our mission, vision, and goals for the next 5 years. Our mission is to promote the economy, efficiency, and integrity of USDA programs and operations through audits, investigations, inspections, data analytics, and reviews. We accomplish our mission through an organizational culture that embraces the value and dignity of all individuals and encourages innovation, trust, and positive change through a diverse and inclusive workplace. Our work advances the value, safety and security, and integrity of USDA programs and operations. We are committed to this shared vision and continually strive for excellence by leveraging a diversity of thoughts and perspectives and unlocking the full potential of our workforce.

OIG is committed to providing a positive return on the U.S. taxpayers’ investment by planning our work to address the issues of greatest risk and achieve the most significant results. This Annual Plan presents the FY 2025 work that OIG intends to undertake in support of our [USDA OIG Strategic Plan—Fiscal Years 2025–2029](#).

## Resources and Organization

Pursuant to the Inspector General Act of 1978, USDA OIG has the authority and responsibility to oversee the Department’s programs and operations. USDA has approximately 300 programs that benefit diverse sectors of the public, which include but are not limited to: food and nutrition assistance recipients; farm and ranch operations, and other rural businesses; future-focused research scientists seeking solutions to agricultural problems; and those affected by wildland fires and other disasters. Given such a diversity of program coverage, OIG has identified factors that could potentially affect the achievement of OIG’s strategic goals.

**Factor 1:** Budgetary challenges that impact OIG’s ability to maintain an adequate workforce, support mission-critical activities, and keep pace with technological advancement.

**Factor 2:** Challenges recruiting, hiring, and retaining sufficient personnel to meet stakeholder demands for OIG services.

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



# FY 2025 Work Plan

The activities presented in the FY 2025 work plan are grouped under OIG's four Strategic Plan goals. Goal 1 is split into several focus areas: safety and security; integrity of benefits; efficient delivery of USDA programs, operations, and initiatives; and oversight of USDA activities associated with supplemental funding. The remaining goals focus on partnerships, employees, and operations. Our risk-based approach to planning and work initiation is informed by a variety of sources, including legislative mandates; OIG self-generated ideas and proposals; data analytics; complaints received through various means, including the OIG Hotline; Congressional requests; requests from the Secretary; USDA agency referrals; and referrals from outside agencies.

## GOAL 1

Promote effective oversight of USDA programs and operations with a focus on safety and security, integrity of benefits, and the efficient delivery of USDA programs and initiatives.

Our fundamental mission is to improve and protect USDA programs and operations through our oversight work. The American people depend on the diverse offerings within USDA's broad portfolio—food, nutrition, and consumer services; food safety; farm production and conservation; marketing and regulatory programs; natural resources and environment; research, education, and economics; trade and foreign agriculture affairs; rural development; and many others—and it is our responsibility to help make them as successful as possible by identifying weaknesses and opportunities for improvement. Fraud, waste, and abuse in USDA programs and operations divert critical resources and reduce their effectiveness. Through effective oversight, we identify these issues and share them with decision makers in USDA and Congress, and when we find criminal wrongdoing, we work with the Department of Justice or other prosecutorial entities. By providing those decision makers and prosecutorial entities with our findings and recommendations, we help improve USDA programs and initiatives.

### Safety and Security

- Review FSIS' oversight of the Virginia Meat and Poultry Inspection Program at Select Establishments.
- Evaluate the Animal and Plant Health Inspection Service's (APHIS) oversight related to the Horse Protection Act.
- Provide technical oversight for the contracted FY 2025 Federal Information Security Modernization Act audit.

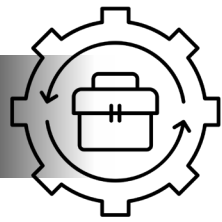






- Continue ongoing audits, inspections, data analytics, and reviews to:
  - provide oversight of the Food Distribution Program on Indian Reservations and Commodity Supplemental Food Program. Our multidisciplinary team is examining the circumstances surrounding the oversight and enforcement of the food delivery contract.
  - evaluate key aspects of an Agricultural Research Service (ARS) Northeast Area facility's physical condition and security.
  - determine the likely level of sophistication an attacker would need to compromise selected USDA information technology (IT) systems or data.
- Continue actively investigating:
  - threats involving the safety of meat, poultry, and egg products to ensure timely response and initiation of appropriate corrective actions to protect the public from food tampering or tainted food.
  - unsafe work practices in food processing facilities.
  - threats against USDA employees that aim to impede their missions.
  - fatalities of FS officers or employees that occur due to wildfire entrapment or burnover through the deployment of OIG's Wildland Fire Investigations Team.
  - the welfare of animals protected under the Animal Welfare Act and Horse Protection Act.
  - allegations of USDA employees using government-furnished equipment to access child pornography.
- Our investigative work is supported by our working relationship with the Department and various State Departments of Agriculture to reach successful investigation conclusions.
- OIG Investigations will also enhance liaison engagement with program officials, to include USDA's Security Council and the Workplace Violence Subcommittee, to ensure the proper and timely reporting of program violations to OIG.

## Integrity of Benefits



- Evaluate FNS' controls over the replacement of stolen SNAP benefits in Maryland.
- Develop a data story that provides transparency on FNS programs and the flow of Federal funds through these programs to States.
- Assess FSA's implementation of the 2022 Emergency Relief Program.
- Continue ongoing audits, inspections, data analytics, and reviews to:
  - assess the Risk Management Agency's (RMA) oversight of high-loss ratio insurance claims for almond crops.
  - assess the adequacy of FNS' CACFP meal reimbursement claims process for childcare centers. We will also validate meal claims at selected sites and assess FNS approval of CACFP waivers over monitoring controls.
  - assess the use and monitoring of funds for the Agricultural Marketing Service's (AMS) Farm and Food Worker Relief Grant program.
  - evaluate APHIS' indemnification payment process for producers with recurring outbreaks of Highly Pathogenic Avian Influenza.
  - provide technical oversight of contracted incurred cost performance audits. The contractor will review recipients of Agriculture and Food Research Initiative grants from the National Institute of Food and Agriculture (NIFA) for FY 2023.
- Continue ongoing investigative work, including:
  - proactively analyzing data, enhancing investigative tools, and investigating allegations of potential fraud, waste, or misuse involving FNS feeding programs to include SNAP, SFSP, CACFP, the NSLP, and WIC.
  - investigating allegations of fraud and mismanagement in FSA and RMA programs.



## Efficient Delivery of USDA Programs, Operations, and Initiatives



## Oversight of USDA Activities Associated With Supplemental Funding



- Assess the adequacy of the FSA self-certification process.
- Provide technical oversight for the contracted USDA Compliance with Improper Payment Requirements for the FY 2024 audit.
- Assess occupancy and utilization of USDA office buildings.
- Continue ongoing audits, inspections, data analytics, and reviews to:
  - assess performance measures and monitoring for USDA's Partnership for Climate-Smart Commodities activities.
  - assess OASCR actions to address discrimination in USDA programs.
  - assess whether documentation provided by FNS was sufficient to close recommendations made in 12 previous OIG Summer Food Program audit reports.
  - assess FNS' preparedness for the FY 2026 Thrifty Food Rate change.
  - audit the FYs 2024 and 2023 USDA consolidated financial statements and the financial statements of four stand-alone agencies and entities: Commodity Credit Corporation (CCC), Federal Crop Insurance Corporation, National Resources Conservation Service (NRCS), and Rural Development (RD). We will also conduct audits of the same financial statements for FYs 2025 and 2024.
- Enhance USDA employee awareness of the Whistleblower Protection Act and associated statutory requirements.
- Continue ongoing investigative work, including addressing allegations of senior management misconduct, whistleblower reprisal complaints, other statutorily mandated requirements and investigations, and sensitive matters.

OIG's planned oversight work in this section focuses on oversight of USDA programs funded by IIJA, IRA, and the four public laws in response to the COVID-19 pandemic. We will:

- Provide technical oversight for the contracted evaluation of the IIJA-funded Rural Utilities Service (RUS) Broadband ReConnect Program. Specifically, evaluate RUS' awardee performance analysis process.
- Continue ongoing audits, inspections, data analytics, and reviews to:
  - evaluate the payment process for the USDA Discrimination Financial Assistance Program funded by IRA.
  - review and analyze FS' Financial Assistance to Facilities that Purchase and Process Byproducts from Ecosystem Restoration Projects funded by IIJA.
  - summarize IIJA issues and management challenges faced by FS.
  - enhance the public-facing interactive broadband data stroll.
  - summarize the results of the IIJA firefighter pulse survey.
- Proactively identify and initiate investigations into fraud involving IIJA- and IRA-funded projects.
- Continue actively investigating:
  - allegations of fraud in USDA's hurricane and other disaster relief and assistance programs such as crop insurance, indemnity payments, and grants and loans.
  - allegations of fraud related to Coronavirus Food Assistance Program and other COVID-19-funded programs.
  - allegations of fraud in the USDA Discrimination Financial Assistance Program funded by IRA.



# GOAL 2

Strengthen relationships and confidence with stakeholders to enhance oversight of USDA programs.

Partnerships and open dialogue are critical for our oversight mission. Timely information exchange with our stakeholders helps us focus on the most impactful work, and collaborating with our peers across the oversight community gives us access to new methods and approaches for conducting audits, investigations, inspections, data analytics, and reviews. Building trust with USDA, Congress, and the public ensures that our recommendations are taken seriously, resolved quickly, and addressed thoroughly.

Our FY 2025 priorities include the following:

- Enhance our communication with the Department, Congress, the public, State and local partners, the Council of the Inspectors General on Integrity and Efficiency (CIGIE), Government Accountability Office (GAO), and other stakeholders to incorporate timely information into our projects, proactively identify and assess areas of concern regarding potential fraud, waste, abuse, and mismanagement of USDA programs, and keep our partners informed.
- Expand the use of digital communications to increase the public, and other stakeholders', engagement with OIG's oversight work.

- Use analytics to better understand how audiences are engaging with our products.
- Build an open recommendations dashboard on our public website.
- Collaborate within the CIGIE community to share best practices and develop joint projects, including a public-facing broadband dashboard.
- Develop an enterprise-wide repository of key external contacts, including USDA, State and local partners, Congress, the Office of Management and Budget (OMB), GAO, industry, and the CIGIE community to support knowledge-sharing and enhance communication.
- Strengthen relationships with law enforcement partners across Federal, State, and local entities to successfully prosecute crimes related to animal welfare, feeding programs, and food safety.
- Work to broaden the public's knowledge of various USDA programs and how potential violations can be identified and reported to OIG's Hotline by leveraging a wide array of communication platforms.
- Build new and enhance existing tools to track and manage stakeholder correspondence.





# GOAL 3

Advance a creative, forward-thinking organization by leveraging the strength of a high-performing, diverse, and engaged workforce; and sustain a people-centric culture.

Organizations need great people to deliver great work. We promote a people-first culture, supporting our oversight mission by recruiting, developing, and retaining top talent. We encourage our team to make OIG a great place to work by identifying opportunities for our organization to improve, communicating openly across components, and innovating. We focus on actively creating spaces where people freely share their expertise, bring their whole selves to work, cheer for their colleagues' achievements, and strive for organizational success.

Our FY 2025 priorities include the following:

- Encourage innovation and grassroots ideas for continued organizational improvement.
- Foster information sharing, enhance knowledge, and develop professional expertise by providing opportunities through training, mentoring, and coaching within the organization.
- Continue to mature the OIG intranet presence to increase overall internal communications and transparency and ensure that staff have ready access to information to execute their responsibilities.
- Establish strategic partnerships with community organizations, educational institutions, and professional associations to build talent pipelines.
- Create initiatives that promote open communication, personalized recognition, and collaboration across all components, encouraging employees to share their expertise and ideas.
- Continue supporting OIG's Diversity, Equity, Inclusion, and Accessibility Council, fostering relationships across offices, and leveraging multiple perspectives and experiences to elevate and encourage employee engagement and experience.
- Maintain active participation in the CIGIE Employee Engagement and Innovation Committee and the USDA Federal Employee Viewpoint Survey Champions Committee, sharing and learning employee experience best practices.



USDA Logo displayed on a podium. USDA Photo by Tom Witham. It does not depict any particular audit, inspection, or investigation.



# GOAL 4

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

Effective operations are essential to accomplish our mission. By implementing innovative, evidence-based approaches and making data-driven policy and operational decisions, we can conduct efficient, agile oversight. Similarly, we use knowledge management tools, cross-train our staff, and leverage multi-functional teams where appropriate to make sure that our employees are well positioned to tackle challenging, high-value mission work.

Our FY 2025 priorities include the following:

- Continue to create and refine business intelligence tools that leverage synergy, increase transparency, enhance data-driven decision-making processes, and empower efficiency of enterprise operations.
- Develop an enterprise catalog of internal data tools and implement usage and access monitoring to ensure stakeholders have the tools they need to do their work.
- Conduct enterprise-wide trainings to increase awareness of technological tools, policy updates, and contract compliance.
- Develop procurement requirements for an enterprise records management software tool, ensuring compliance with legal and regulatory requirements.
- Continue to assess adherence to professional standards and conduct quality assurance and internal control reviews to support OIG's operations and administration.
- Manage enterprise risk level by review and identification of potential new risks.
- Modernize OIG's approach to enterprise planning and risk management to enhance organization-wide decision-making and reporting.
- Assess operational functions and implement plans to attain program maturity.
- Enhance quality assurance processes within OIG for reporting.
- Update and enhance our internal directives process to support organizational compliance efforts.



# Appendix A:

## Related Materials and Information

USDA OIG Strategic Plan—Fiscal Years 2025–2029:

<https://usdaoig.oversight.gov/reports/other/us-department-agriculture-office-inspector-general-strategic-plan-fiscal-years-2025>

USDA Management Challenges (September 2024):

<https://usdaoig.oversight.gov/reports/top-management-challenges/2024-usda-management-challenges>

OIG Oversight Plan:

Infrastructure Investment and Jobs Act Funding: <https://usdaoig.oversight.gov/reports/other/oig-oversight-plan-infrastructure-investment-and-jobs-act-funding>

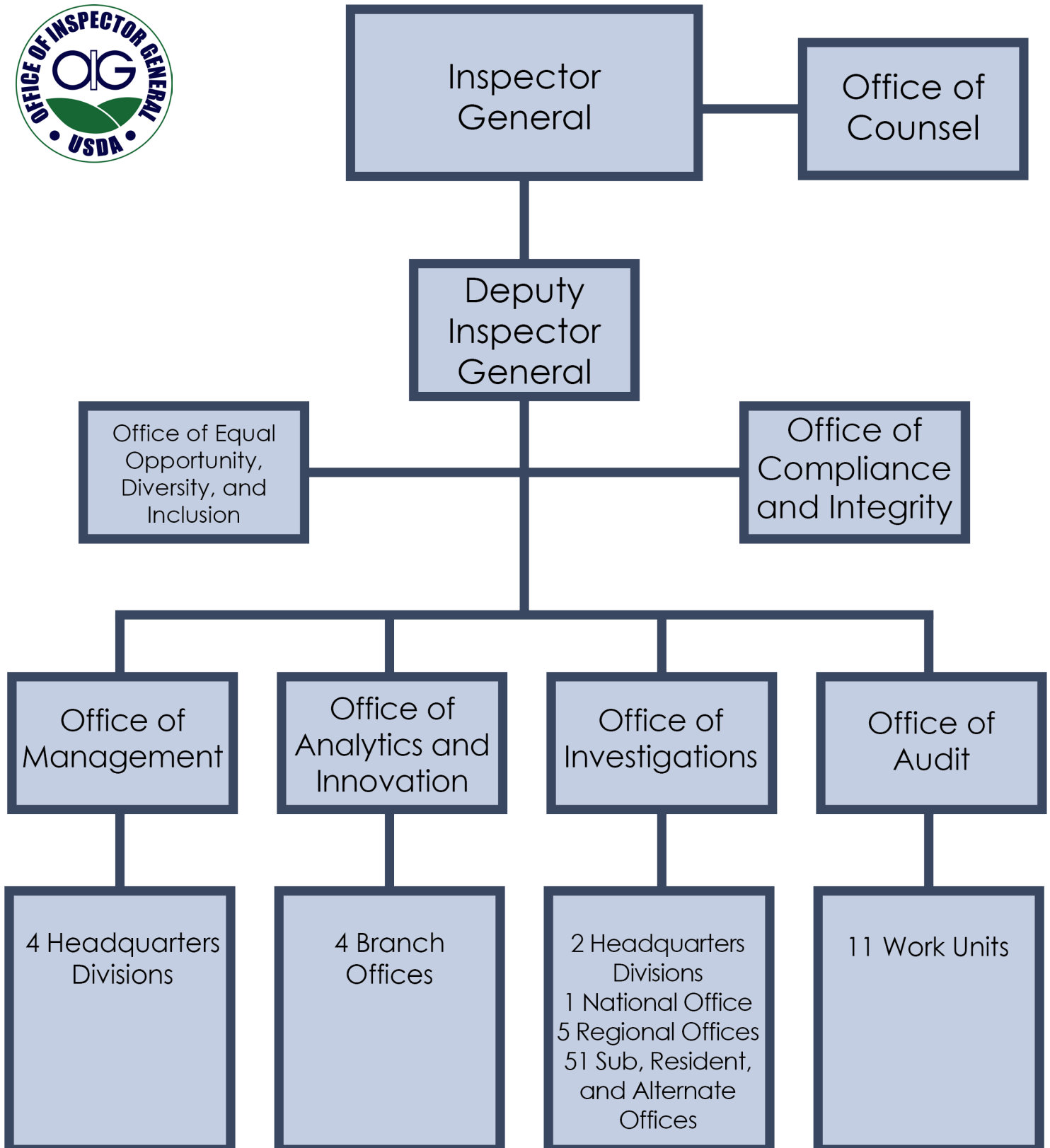
Disaster Oversight Plans:

OIG Plan—Oversight of COVID-19 Funding; <https://usdaoig.oversight.gov/sites/default/files/reports/2022-08/OIGCOVID19OversightPlan.pdf>



# Appendix B:

OIG Organizational Chart: October 1, 2024





# Appendix C:

## OIG's Areas of Responsibility

### Audit

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

### Investigations

The Office of Investigations (OI) utilizes specific law enforcement activities, tools, and techniques, including use of asset forfeiture, digital forensics, financial analyses, data analytics, and other innovative approaches to conduct investigations to detect and prevent fraud, waste, and abuse in the programs and operations of USDA. OI's investigative work may result in criminal, civil, administrative, and/or monetary outcomes in resolving allegations and to prevent and deter future instances of illegal or fraudulent acts or employee misconduct. The OIG Hotline serves as a key operational function for reporting potential violations of laws and regulations relating to USDA programs.

### Analytics and Innovation

The Office of Analytics and Innovation (OAI) is modernizing the way OIG does business by using innovative techniques, providing visibility into data, delivering decision-ready information, and employing innovative communication methodologies. OAI, in collaboration with OA and OI, creates and deploys advanced analytical tools utilized for potential fraud detection and performance risk assessments. OAI develops data-driven reports, dashboards, and interactive data stories on a wide range of topics for stakeholders and the public. OAI also develops strategic engagement and communications plans for a wide range of audiences on a variety of platforms, including OIG's website, social media, and other communication channels.

### Compliance and Integrity

The Office of Compliance and Integrity (OCI) facilitates OIG's enterprise risk management and performs periodic quality assurance reviews, internal control assessments, inspections, and evaluations of OIG programs and operations. OCI's reviews provide senior management with reasonable assurance that OIG operations and activities are in conformance with policy, law, and professional standards. Additionally, OCI conducts evaluations and investigations of alleged employee misconduct to safeguard public trust. OCI also assesses the effectiveness and efficiency of OIG operations to identify trends, best practices, and areas for development.

### Counsel

The Office of Counsel (OC) provides legal advice and representation on issues arising during OIG work, including audits, investigations, inspections, data analytics, and reviews, as well as on internal administrative and management issues. OC also manages OIG's Congressional and media relations, ethics, Freedom of Information Act, and Privacy Act programs, as well as reviews proposed legislation, regulations, policies, and procedures.

### Equal Opportunity, Diversity, and Inclusion

The Office of Equal Opportunity, Diversity, and Inclusion leads OIG's efforts in ensuring equal employment opportunity, leveraging diverse perspectives to further innovation and collaboration, and fostering an inclusive climate that affirms the value of all persons.

### Management

The Office of Management enables the effective operations of OIG mission areas and offices by providing expert business advice, infrastructure, technology, and other support to meet customers' diverse needs. Responsibilities include asset management, budget formulation and execution, contracts and acquisitions, human resources management, workforce development, workplace safety, facilities and space management, and IT.



# Appendix D:

## FY 2025 Audits Planned and In Process

For FY 2025, OA's mandated and priority work under Goal 1 is organized into four focus areas: safety and security, integrity of benefits, efficient delivery of programs and initiatives, and oversight of USDA activities associated with supplemental funding. In the information below, OA has included work in process, mandatory work planned to start throughout the fiscal year, and discretionary work planned to start in Quarter 1.<sup>1</sup> OA will reassess and adjust planned work on a quarterly basis to meet priorities and anticipate and respond to emerging issues with staffing resources available. The [Audit Plan](#) on OIG's website will identify any changes made to this published work plan each quarter during FY 2025.

### Work in Process<sup>2</sup>

Agency	Title	Product Type <sup>3</sup>	Goal 1 Focus Area <sup>4</sup>
	<b>Departmental Administration</b>		
OASCR	Office of the Assistant Secretary for Civil Rights' Equal Employment Opportunity Complaint-Final Agency Action Process	A	3
OASCR	USDA Actions to Address Program Discrimination	I	3
OCP	Controls Over USDA's Completion of Contractor Performance Assessment Reporting System Requirements	A	3
	<b>Farm Production and Conservation</b>		
CCC	Commodity Credit Corporation's Financial Statements for Fiscal Years 2024 and 2023	A	3
FSA	Eligibility of Conservation Reserve Program Climate-Smart Practice Incentive Payments	I	2
NRCS	Partnership for Climate-Smart Commodities - Performance Measures and Monitoring	I	3
NRCS	Natural Resources Conservation Service's Financial Statements for Fiscal Years 2024 and 2023	A	3
RMA	Accessibility of Crop Insurance Policies	I	3
RMA	Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2024 and 2023	A	3
RMA	Assessment of Risk Management Agency's Oversight for High-Loss Value Ratio Claims—Almonds	A	2
	<b>Food, Nutrition, and Consumer Services</b>		
FNS	Final Action Verification—Food and Nutrition Service Summer Food Program Service Reports	O	3

<sup>1</sup> OIG's mandatory work is required by law, regulation, Congressional mandate, or other directives. Discretionary work is self-initiated by OA based on critical and high risks identified through its risk assessment process.

<sup>2</sup> Work in process includes both mandatory and discretionary work that started prior to FY 2025.

<sup>3</sup> Product Type includes the following: Audit (A), Inspection (I), and Other (O).

<sup>4</sup> Goal 1 focus areas are defined as follows: Safety and Security (1); Integrity of Benefits (2); Efficient Delivery of USDA Programs, Operations, and Initiatives (3); and Oversight of USDA Activities Associated with Supplemental Funding (4).



Agency	Title	Product Type <sup>3</sup>	Goal 1 Focus Area <sup>4</sup>
FNS	Food and Nutrition Service's Preparedness for the Fiscal Year 2026 Thrifty Food Rate Change	I	3
FNS	Food and Nutrition Service's Supplemental Nutrition Assistance Program Fraud Risk Assessments	A	3
FNS	Food and Nutrition Service's Supplemental Nutrition Assistance Program: Disbursement of SNAP Benefits using the EBT System	I	3
FNS	Child and Adult Care Food Program Meal Reimbursement Claims Process for Child Care Centers	A	2
	<b>Food Safety</b>		
FSIS	Food Safety and Inspection Service's Cooperative Interstate Shipment Program	A	1
	<b>Marketing and Regulatory Programs</b>		
AMS	Farm and Food Worker Relief Grant Program Use and Monitoring of Funds	A	2
APHIS	Animal Care Program Oversight of Dog Breeder Inspections	A	1
APHIS	Animal and Plant Health Inspection Service Highly Pathogenic Avian Influenza Indemnification Process for Recurring Outbreaks	A	2
APHIS	Animal and Plant Health Inspection Service's Controls Over Hawaii Pre-Departure Agriculture Inspections	A	1
	<b>Multi-agency</b>		
MULTI	Food Distribution Program on Indian Reservations and Commodity Supplemental Food Program	I	1
MULTI	FY 2024 Quarter 2 Security Evaluation	I	1
MULTI	IRA—Discrimination Financial Assistance Program	A	4
MULTI	Review of Inventory and Information Security Controls for Excessing IT [information technology] Equipment	I	1
MULTI	USDA Compliance with Anti-Gag Provisions	I	3
MULTI	USDA's Consolidated Financial Statements for Fiscal Years 2024 and 2023	A	3
MULTI	Administration of USDA's Information Technology Regulations and Policies	I	1
MULTI	USDA's Management of Password Security	I	1
MULTI	USDA's Security Controls Over Industrial Control Systems	I	1
	<b>Natural Resources and Environment</b>		
FS	Assessment of Forest Service's Pre-Season Procurement Awards	I	3
FS	IIJA—Collaborative Aquatic Landscape Restoration Program	I	4



Agency	Title	Product Type <sup>3</sup>	Goal 1 Focus Area <sup>4</sup>
FS	IIJA—Financial Assistance to Facilities that Purchase and Process Byproducts from Ecosystem Restoration Projects—Inspection	I	4
FS	IIJA—Firefighting Workforce Training	I	4
FS	IIJA—Forest Service Implementation of Federal Wildland Firefighter Salary Requirements and the Conversion of Employees	I	4
FS	IIJA—Forest Service's Strategic Approach to IIJA-Funded Programs	I	4
FS	IIJA—Legacy Road and Trail Remediation Program—Region 3	A	4
FS	IIJA—Legacy Road and Trail Remediation Program—Region 6	A	4
FS	IIJA—Legacy Road and Trail Remediation Program—Capping Report on Implementation by Regions 3 and 6	A	4
FS	IIJA—Restoration Projects on Federal Land	I	4
FS	IIJA—Summary of IIJA Issues and Management Challenges Faced by the Forest Service	I	4
	<b>Research, Education, and Economics</b>		
ARS	Agricultural Research Service Midwest Area Facility's Condition and Security	I	1
ARS	Agricultural Research Service Northeast Area Facility's Condition and Security	I	1
ARS	USDA's Implementation of the National Bio and AgroDefense Facility	A	1
NIFA	Incurred Cost Performance Audits – Recipients of Grants from the National Institute of Food and Agriculture for Fiscal Year 2023 – Consolidated Report	A	2
	<b>Rural Development</b>		
RBS	Meat and Poultry Processing Expansion Program—Oversight of Grant Recipients' Use of Funds	I	2
RD	Rural Development's Financial Statements for Fiscal Years 2024 and 2023	A	3
RHS	Rural Housing Service's Uniform Residential Loan Application Project	I	3
RUS	Rural Development's Performance Measures Associated with the 2022 National Drug Control Strategy	I	3
RUS	IIJA—Rural Utilities Service Broadband ReConnect Program – Inspection Report	I	4

# Planned Mandatory Work

The mandatory work listed below is planned to start throughout the fiscal year and is required of OIG by law, regulation, formal Congressional request, or other directive.

Agency	Title	Product Type <sup>5</sup>	Goal 1 Focus Area <sup>6</sup>
	<b>Departmental Administration</b>		
OCFO	Agreed-Upon Procedures—Employee Benefits, Withholdings, Contributions, and Supplemental Semiannual Headcount Reporting Submitted to the Office of Personnel Management for Fiscal Year 2025	A	3
OCFO	Independent Service Auditor's Report—Financial Management Services' Description and Operating Effectiveness of Its Financial Systems for October 2024 Through June 2025	A	3
OCFO	Independent Service Auditor's Report—National Finance Center's Description and Operating Effectiveness of Its Payroll and Personnel Systems for October 2024 Through June 2025	A	3
OCIO	Independent Service Auditor's Report—Office of the Chief Information Officer's Description and Operating Effectiveness of Its Data Center Hosting and Security Systems for October 2024 Through June 2025	A	3
OCP	OMB M-13-21 Letter on Agency Implementing Audit Recommendations for Travel and Purchase Cards	O	3
	<b>Farm Production and Conservation</b>		
CCC	Commodity Credit Corporation's Financial Statements for Fiscal Years 2025 and 2024	A	3
NRCS	Natural Resources Conservation Service's Financial Statements for Fiscal Years 2025 and 2024	A	3
RMA	Federal Crop Insurance Corporation/Risk Management Agency's Financial Statements for Fiscal Years 2025 and 2024	A	3
	<b>Food Safety</b>		
FSIS	Food Safety and Inspection Service's Oversight of the Virginia Meat and Poultry Inspection Program at Select Establishments	I	1
	<b>Marketing and Regulatory Programs</b>		
APHIS	Animal and Plant Health Inspection Service's Oversight Related to the Horse Protection Act	I	1
	<b>Multi-agency</b>		
MULTI	FY 2025 Single Audit Desk Reviews	O	2
MULTI	USDA's Compliance with Improper Payment Requirements for Fiscal Year 2024	A	3

<sup>5</sup> Product Type includes the following: Audit (A), Inspection (I), and Other (O).

<sup>6</sup> Goal 1 focus areas are defined as follows: Safety and Security (1); Integrity of Benefits (2); Efficient Delivery of USDA Programs, Operations, and Initiatives (3); and Oversight of USDA Activities Associated with Supplemental Funding (4).



Agency	Title	Product Type <sup>5</sup>	Goal 1 Focus Area <sup>6</sup>
MULTI	USDA's Consolidated Financial Statements for Fiscal Years 2025 and 2024	A	3
MULTI	USDA's Office of the Chief Information Officer Compliance with the Federal Information Security Modernization Act Audit Fiscal Year 2025	A	1
	<b>Rural Development</b>		
RD	Rural Development's Financial Statements for Fiscal Years 2025 and 2024	A	3
RUS	IIJA - Rural Utilities Service Broadband ReConnect Program Awardee Performance Analysis—Inspection Report	I	4

## Planned Discretionary Work

Discretionary work below is planned to start in Quarter 1 of FY 2025. Discretionary work is self-initiated by OIG based on a critical or high risk determined through OA's risk assessment process. OA will reassess and adjust planned discretionary work on a quarterly basis to meet priorities and anticipate and respond to emerging issues with staffing resources available. The [Audit Plan](#) on OIG's website identifies any changes made to this published plan each quarter in FY 2025.

Agency	Title	Product Type <sup>7</sup>	Goal 1 Focus Area <sup>8</sup>
	<b>Departmental Administration</b>		
OCIO	Controls over Issuing and Excessing IT Equipment Billing	I	1
	<b>Farm Production and Conservation</b>		
FSA	Assessment of Farm Service Agency's Implementation of the 2022 Emergency Relief Program	I	2
FSA	Farm Service Agency Self-Certification Process	I	3
	<b>Food, Nutrition, and Consumer Services</b>		
FNS	Food and Nutrition Service Hardware Review	I	1
FNS	Food and Nutrition Service Replacement of Stolen SNAP Benefits	A	2
	<b>Multi-agency</b>		
MULTI	Security over Web Applications	I	1
MULTI	Occupancy and Utilization of USDA Buildings	O	3
	<b>Natural Resources and Environment</b>		
FS	IIJA—Forest Service Contracting Processes: Pre-Award Internal Control Activities	I	4
FS	IIJA—Forest Service Financial Assistance to Facilities that Purchase and Process Byproducts for Ecosystem Restoration Projects—Data Analytics	I	4
	<b>Trade and Foreign Agriculture Affairs</b>		
FAS	Foreign Agricultural Service Regional Agricultural Promotion Program—Application Process	A	3

<sup>7</sup> Product Type includes the following: Audit (A), Inspection (I), and Other (O).

<sup>8</sup> Goal 1 focus areas are defined as follows: Safety and Security (1); Integrity of Benefits (2); Efficient Delivery of USDA Programs, Operations, and Initiatives (3); and Oversight of USDA Activities Associated with Supplemental Funding (4).

# Appendix E:

## FY 2025 Performance Measures

OIG developed new performance measures that align with its [USDA OIG Strategic Plan—Fiscal Years 2025–2029](#). In FY 2025, we will pilot these performance measures and establish a baseline for the performance measure targets. Our performance measures are not simply targets—they are intended to support the continuous improvement of our organization. The performance goals and related performance measures outline success for achieving each strategic goal

**1** Goal 1: Promote effective oversight of USDA programs and operations with a focus on safety and security, integrity of benefits, and the efficient delivery of USDA programs and initiatives.

Performance goal: OIG’s oversight improves the Department’s delivery of its programs, operations, and initiatives.

We will measure success by:

- Increasing the percentage of recommendations reaching management decision within 1 year.
- Increasing the percentage of cases closed with a result.
- Increasing our return on investment by 5 percent over the next 5 years.
- Increasing the number of strategies that assess and communicate the value created by OIG’s engagement.

**2** Goal 2: Strengthen relationships and confidence with stakeholders to enhance oversight of USDA programs.

Performance goals:

1. Stakeholders trust and support OIG.
2. OIG’s strong partnerships inform decision-making in executing its mission.

We will measure success by:

- Increasing the number of proactive requests from stakeholders for OIG input by 25 percent over the next 5 years.
- Increasing the number of efforts or projects that were initiated, in part, using an external partner’s insight by 25 percent over the next 5 years.

**3** Goal 3: Advance a creative, forward-thinking organization by leveraging the strength of a high-performing, diverse, and engaged workforce and sustain a people-centric culture.

Performance goals:

1. USDA OIG is an employer of choice, not just within the OIG community, but within the Federal Government.
2. Our engaged employees will positively impact USDA’s and OIG’s success.

We will measure success by:

- Increasing our Best Places to Work employee engagement and satisfaction index score based on the Federal Employee Viewpoint Survey from FY 2024 by 10 percent over the next 5 years, which would put us among the best places to work in the Federal Government.

**4** Goal 4: Advance OIG operations and efficiency by embracing continuous improvement and optimizing enterprise resources.

Performance goals:

1. OIG is an agile, efficient, data-driven organization.
2. OIG maintains credibility because it models federal oversight best practices organizationwide.

We will measure success by:

- Increasing the percentage usage of OIG enterprise tools to enhance decision-making and align operational strategies with mission goals.
- Increasing the closure rate of internal findings within 60 days by 15 percent at the end of 5 years.
- Increasing the closure rate of CIGIE peer review findings within 60 days by 5 percent at the end of 5 years.



# Appendix F:

## Acronyms and Abbreviations

AMS.....	Agricultural Marketing Service
APHIS.....	Animal and Plant Health Inspection Service
ARS.....	Agricultural Research Service
CACFP .....	Child and Adult Care Food Program
CCC.....	Commodity Credit Corporation
CIGIE.....	Council of the Inspectors General on Integrity and Efficiency
COVID-19 .....	coronavirus disease 2019
FAS .....	Foreign Agricultural Service
FNS .....	Food and Nutrition Service
FS.....	Forest Service
FSA .....	Farm Service Agency
FSIS .....	Food Safety and Inspection Service
FY.....	fiscal year
GAO.....	Government Accountability Office
IJA .....	Infrastructure Investment and Jobs Act
IRA.....	Inflation Reduction Act of 2022
IT .....	information technology
NIFA.....	National Institute of Food and Agriculture
NRCS.....	Natural Resources Conservation Service
NSLP .....	National School Lunch Program
OA.....	Office of Audit
OAI.....	Office of Analytics and Innovation
OASCR.....	Office of the Assistant Secretary for Civil Rights
OC .....	Office of Counsel
OCFO.....	Office of the Chief Financial Officer
OCI.....	Office of Compliance and Integrity
OCIO.....	Office of the Chief Information Officer

OCP .....	Office of Contracting and Procurement
OI.....	Office of Investigations
OIG .....	Office of Inspector General
OMB .....	Office of Management and Budget
RBS .....	Rural Business-Cooperative Service
RD.....	Rural Development
RMA .....	Risk Management Agency
RUS .....	Rural Utilities Service
SFSP .....	Summer Food Service Program
SNAP .....	Supplemental Nutrition Assistance Program
USDA .....	United States Department of Agriculture
WIC .....	Special Supplemental Nutrition Program for Women, Infants, and Children





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