



United States
Department of
Agriculture

Office of
Inspector
General

Semiannual Report Office of Inspector General

April 1, 1983 - September 30, 1983

PLEASE RETURN TO: ROOM 13-E
MANAGEMENT OPERATIONS STAFF



DEPARTMENT OF AGRICULTURE
OFFICE OF THE SECRETARY
WASHINGTON, D. C. 20250

NOV 3 1983

To The President of the Senate and The
Speaker of the House of Representatives

In accordance with the requirements of the Inspector General Act of 1978 (Public Law 95-452), I am transmitting the Semiannual Report of the Inspector General covering the period April 1, 1983 through September 30, 1983.

I continue to support the Inspector General in his efforts to increase the effectiveness of the Department's programs, and to help strengthen the agencies' internal controls over their operations. I believe it is critical for all Government to function as effectively as possible, serving the public and protecting their resources against mismanagement, abuse and fraud. The Inspector General, in his role, has significantly contributed to achieving this effectiveness, while working in close coordination with the Department's agencies.

During this 6-month period, the Office of Inspector General issued 527 audit reports, including 81 performed under contract by certified public accountants. At the time of report issuance, OIG questioned costs and loans totaling \$628.7 million and resolved 694 audits resulting in total savings or cost avoidance of \$634 million. This represents \$130 million in claims established for recovery, \$279 million in disallowed costs and loans, and \$295 million in agreed-upon savings and management improvements.

Also during this period, the Office of Inspector General reported 1,287 investigations, 673 indictments, and 261 convictions, resulting in fines, recoveries and collections of \$3.2 million and claims of \$9.3 million. These investigations should have a significant effect in reducing fraud.

The overall effects of the Inspector General's activities are continuing to contribute to sounder, more economical operations within the Department.

Sincerely,

A handwritten signature in black ink that reads "John R. Block".

John R. Block
Secretary

Enclosures

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Summary

In the 6-month period from April 1983 through September 1983, OIG issued 527 audit reports, including 81 performed under contract to certified public accountants, and 1,287 reports of investigation. At the time of report issuance, OIG questioned costs and loans totaling \$628.7 million. During the period, OIG resolved 694 audits resulting in total savings or cost avoidance of \$634 million. This represented \$130.2 million in claims established for recovery, \$208.7 million in disallowed costs and loans, \$294.8 million in agreed-upon savings and management improvements, and \$.5 million in sanctions. OIG investigations led to 673 indictments and 261 convictions, and resulted in fines, recoveries and collections of \$3.2 million and claims of \$9.3 million.

These amounts indicate OIG's impact on fraud, waste, and abuse; however, many accomplishments cannot be quantified, but are far reaching in contributing to overall USDA effectiveness.

We have continued to emphasize preventive areas such as the use of computer matches to detect fraud before it results in larger losses to the Government and in our up-front involvement in agency development of computer systems as required by Reform '88.

In addition, our efforts were directed to monitoring internal controls, as prescribed by the Federal Managers' Financial Integrity Act; and reviewing such programs as the Payment-in-Kind, Food Stamp, Rural Electrification, Farmers Home Administration, and No Net Cost Tobacco.

During this period, agencies of the Department of Agriculture also established 335 new claims arising from OIG activities. This amounted to over \$17.8 million, with \$7.9 million collected against these and other claims and \$4.8 million waived, compromised, or reduced because of postresolution justification.

Also during this period, OIG performed or arranged for audits of 40 pricing proposals, cost reimbursement contracts, and contractor claims. We awarded contracts to 18 CPA firms, released 81 CPA audit reports, and closed 101 CPA audits. In addition, OIG received 89 complaints for Equal Employment Opportunity (EEO) investigations, which are performed by outside contractors. We issued 106 EEO reports by contractors, and have another 46 EEO cases in inventory.

Nine of seventy-four State agencies over which we are cognizant plan to perform entity-wide audits required by OMB Circular A-102. The two States for which we are cognizant, Pennsylvania and Minnesota, also plan statewide audits. Another 34 State agencies have A-102 audits in process or completed. Additionally, we received and distributed 84 A-102 audits forwarded to us from other Federal cognizant audit agencies.

We processed 354 requests under the Freedom of Information Act and released 355 OIG reports in response to 284 of these requests. (The remaining requests either were denied or specifically asked for information we did not have.)

This period, we also received 318 whistleblower complaints.

OIG's Physical Security Program for the Washington, D.C. Agriculture Complex continues to yield significant results. Due to our crime prevention program, losses to the Government have significantly decreased, and we have experienced no assaults in FY 1983.

Prevention Activities

OIG pursued its prevention activities including review of the implementation of the Federal Managers' Financial Integrity Act, OMB Circular A-123 and Reform '88. OIG has monitored the development of computer systems within the Farmers Home Administration (FmHA), the Forest Service (FS), and the Agricultural Stabilization and Conservation Service (ASCS). We found that ASCS security over its State and county office computers should be improved, and that the FS had not properly documented the need for a planned procurement of 200 intelligent graphics systems. Another 12 systems added by the Department were also unsupported. As a result of our audits, ASCS is increasing security, while FS procurement was reduced to 82 systems and the Department's 12 systems were eliminated, avoiding about \$3.5 million in outlays.

Our ongoing review of the Payment-in-kind (PIK) Program, as each phase is implemented, again raises concerns about acreage changes through farm reconstitutions and appeals. Increases in acreage bases, by as much as 1.4 million acres for corn and sorghum, will increase PIK entitlements. Abnormally high crop yields will also have an effect, and 1983 procedures allowed for yields in excess of a farm's normal production.

OIG introduced a European method of testing for adulterated nonfat dry milk. OIG utilized the test after our investigation disclosed the presence of an adulterant in over \$4 million worth of nonfat dry milk sold to the Commodity Credit Corporation (CCC) by an Iowa firm. This cooperative has been suspended by ASCS from doing business with CCC, and a prohibition has been issued against use of the co-op as a subcontractor, supplier or agent in connection with CCC contracting. Criminal action against the co-op is pending.

Using the European testing method, OIG undertook a full-scale statistical sampling and testing of CCC stock. At least 65 percent of the 1.2 billion pounds of nonfat dry milk in inventory as of January 1983 was subjected to the sensitive test. Although testing is not yet complete, we have thus far confirmed the integrity of much of CCC's nonfat dry milk inventory.

From OIG oversight, including vulnerability assessments and internal control reviews, we noted the following:

- Additional project areas have implemented photo identification or some similar systems for use in the Food Stamp Program. A few areas are still requesting waivers.
- The Food and Nutrition Service (FNS) imposed \$2.15 million in fiscal sanctions against the State of Alaska's Food Stamp Program. The State has been working to correct its high error rate, with more improvements needed in internal controls and enforcement of procedures.
- OIG investigators identified a field of marijuana that appeared in ASCS aerial photographs of Georgia cropland. OIG notified drug enforcement authorities of the location of the marijuana, valued at about \$5 million.
- During our review of the Cooperative State Research Service (CSRS), we questioned \$3 million in program costs at Kentucky State University. The University returned \$1.7 million to CSRS while the audit was in process.

OIG also used computers to match lists of Federal employees against lists of Farmers Home Administration (FmHA) loan borrowers, in order to prevent abuses and conflicts of interest. Although we questioned the eligibility of \$2.1 million in loans to Federal employees, we found no evi-

dence that Federal employees used their positions to get their loans. We referred another \$46 million in delinquent loans held by Federal employees to FmHA for appropriate action.

FNS published new regulations based on our recommendation that it discontinue reimbursing banks for food stamps lost in transit. (Reimbursements have amounted to about \$2.5 million nationwide over a 5-year period.) We also recommended reconsideration of legislation on the single audit concept, and stronger regulatory controls in the National Commodity Processing System for reprocessing USDA donated commodities.

Detection: Food Programs

As a result of our computer matching project in the Food Stamp Program, New Orleans, Houston, and Los Angeles acted against 749 households to establish \$675,000 in claims. Concurrently, 10 Federal employees were indicted in Chicago for receiving over \$211,000 in benefits to which they were not entitled.

Losses in the Food Stamp Program remain a problem in some States. In Texas, losses of over \$3 million could have been avoided with more effective controls over duplicate issuances. In Florida, case files involving issuances of over \$1.3 million were missing.

In Other Food Program Areas

- An OIG investigation into the Women, Infants and Children (WIC) Program led to the indictment of two vendors in New York who gained over \$3 million in WIC business through bribes and kickbacks to hospital officials.
- One of the largest sponsors of the Child Care Feeding Program in the United States pled guilty to embezzling over \$750,000 in USDA funds.
- Ongoing monitoring of the distribution of butter and cheese revealed several isolated incidences of abuse. Differing State eligibility standards detract from the integrity of the program.
- As a result of OIG's continuing emphasis on meat inspection programs, the courts ruled against the operators of three meat and poultry plants that had slaughtered unhealthy animals with the intention of marketing the meat without benefit of Government inspection. Efforts

like these to circumvent Government control over the wholesomeness of commercial meat products receive immediate OIG investigation.

Detection: Rural Area and Farm Programs

Loan-making policies in the Rural Electrification Administration (REA) Program resulted in significant dollar losses, while many financially sound electric distribution cooperatives continued to receive loan assistance at low interest rates. We project that REA advanced \$488 million in excess of the cooperatives' needs over a 5-year period. We also project that some cooperatives invested \$197 million in deposit accounts yielding up to 20 percent soon after receiving low interest REA loan funds. We question some cooperatives' "rural" characteristics: over 50 cooperatives serve predominately urban areas. Our recommendations included that REA consider implementing a program to guarantee loans rather than furnish interest subsidies, thereby saving up to \$64 million in one year.

Loan servicing remains a problem in some FmHA programs because of shortages in resources. Servicing of Operating Loans has shown little improvement over last period. Problem borrowers still received over \$3.9 million in 1983 loans with little likelihood of repaying them.

FmHA also encountered problems in the area of rural housing. FmHA's rural housing inventories increased 132 percent over a 3-year period, with current investment values totaling \$391 million. Immediate action by FmHA to sell the houses

could save the Government \$3 million in interest costs annually for each 1,000 units sold.

In Other Farm Program Areas

- Soybean losses adversely affected the Federal Crop Insurance Corporation (FCIC). Insurance coverage on soybeans varies according to planting dates, and because producers did not properly report their planting dates, FCIC coverage on soybeans was overextended, and premiums have been insufficient to cover indemnity payments.
- High peanut quotas set by the ASCS caused \$106.6 million in Government losses under the Peanut Price Support Program from 1978 through 1981. Producers, faced with a saturated market, sold their peanuts at lower prices, and Government support amounts increased to cover the producers' losses.
- We estimate the Government may lose \$95 million on one tobacco association's 1978 crop loan because of the way the Commodity Credit Corporation permits the association to allocate its loan payments to principal and interest.
- A Texas agribusinessman, who had falsified collateral warehouse receipts, pled guilty to bank fraud charges involving \$2.9 million. The businessman's grain storage elevators in Missouri received notoriety when, after the operation's bankruptcy in 1980, a producer using the facilities took a highly publicized action and removed his soybeans from a company elevator.

Statistical Data

Audit Reports Issued

During this reporting period, April 1, 1983, through September 30, 1983, the Office of Inspector General issued 527 audit reports, including 81 reports prepared by certified public accountants under contract to OIG. Questioned costs and loans associated with these findings totaled over \$628.7

million. A detailed listing of reports issued during the report period is included as an appendix.

Audit Reports Resolved

OIG closed 611 reports and resolved 83 others during the period covered by this report. The monetary values associated with the findings of these audits were as follows:

At Time of Report Issuance

Questioned Costs and Loans Intended for Collection	\$369,315,601
Questioned Costs and Loans Not Intended for Collection	\$330,336,743
TOTAL	\$699,652,344

At Time of Report Resolution

Postaudit Justifications Accepted by OIG	\$241,513,708
Costs and Loans Referred for Collection	\$130,225,305
Disallowed Costs and Loans Not Intended for Collection	\$208,712,114
Savings and Management Improvements**	\$294,859,340
Sanctions**	\$ 513,718
TOTAL	\$634,310,477

**Data for savings and management improvements and for sanctions are entered into the management information system only after the program agency has agreed at the time of report resolution.

Report on Unresolved Audits Over 6 Months Old

The following nine audits remain unresolved beyond the 6-month limit imposed by Congress:

Agency	Date Issued	Title of Report	Dollar Value Unresolved
FmHA	3-31-83	(1) Emergency Loans—Debt Management for Delinquent Borrowers (4638-2-At)	\$35,825,711
FmHA	3-04-83	(2) Nationwide Statistical Review—Loan Processing Servicing and Eligibility (4631-1-KC)	\$384,998,955
FmHA	3-31-82	(3) Interest Rates Assigned to Rescheduled EE/OL/EM loans (4632-3-KC)	\$218,000
FmHA	10-19-82	(4) Liquidations and Caseload Status in the FmHA Business and Industrial Loan Program (4606-1-SF)	-0-
FmHA	8-27-82	(5) Texas Preventive State Audit (EM Loans) (401-31-Te)	\$7,600,000
FmHA	6-16-81	(6) Kansas Coordinated State Audit (EE Loans) (401-33-KC)	\$822,000
FmHA	9-30-82	(7) Oregon Audit—Operating, Farm Ownership, Emergency and Economic Loans (401-49-SF)	\$7,400,000
FNS	2-08-83	(8) ATP Issuance and Redemption Activities for the Food Stamp Program (2764-2-1-Hy)	\$4,200,000
FCIC	3-02-83	(9) Propriety of 1981 Soybean Losses in Arkansas and Mississippi (599-20-KC)	-0-

**(1) *Emergency Loan Program,
Debt Management for Delinquent Borrowers***

The unresolved issues concern (1) loans being made to borrowers who do not have a reasonable chance of success and cannot demonstrate the ability to repay their indebtedness, and (2) additional loans being made to borrowers whose total FmHA indebtedness is not adequately secured. Generally, FmHA believes that its current policies are least detrimental to its borrowers, the Department, the agricultural community and the National economy. We contend that these loans conflict with the Consolidated Farm and Rural Development Act which authorizes the Secretary to make Emergency Loans available to qualified farmers "provided they have experience and resources necessary to assure a reasonable chance or prospect for successful operation with the assistance of such loans." We continue to work with FmHA to resolve these issues.

**(2) *Nationwide Statistical Review
of Loan Processing, Servicing and Eligibility***

This audit remains unresolved because Farmers Home Administration (FmHA) has not agreed to review all Economic Emergency (EE) and Limited Resource Loans disbursed in FY 1980 to determine which loans were made to ineligible borrowers and at excessive rates and terms. FmHA's basis for disagreement is a lack of staff resources and its belief the review would not be cost beneficial. We are currently evaluating the results of a joint review conducted for a similar recommendation in another audit, to determine the cost and benefit of such expanded reviews. Also, FmHA has not agreed to issue procedures stipulating that EE loans for refinancing operating debts should be scheduled for repayment within 7 years and no more than 20 years. FmHA has agreed to revise Instruction 1924-B by September 1984; however, we recommend issuance of a procedure notice allowing earlier implementation. The agreed-upon revisions would require increased supervision and servicing of Limited Resource Loans.

(3) *FmHA Interest Rates*

The audit remains unresolved because claims have not been established to correct improper loans. The establishment of claims necessary for audit resolution is awaiting the Office of the General Counsel (OGC) approval of proposed FmHA procedures for handling improper/illegal loans. Resolution is not expected until about 90 days

after OGC's approval. FmHA anticipates this is the amount of time it will take for the new instruction to reach the field.

**(4) *Business and Industrial Loan Program
Liquidations and Caseload Status***

One recommendation remains unresolved; that FmHA establish concise definitions for delinquent and problem loan accounts. On July 26, 1983, we were informed that FmHA is revising its Rural Community Tracking System to include more definitive servicing statuses. That system is being sent to all State staffs clarifying and emphasizing the definitions of problem and delinquent loans, and when and how they should be reported. System revisions are scheduled to be completed in April or May 1984. In the interim, FmHA has drafted two Administrative Notices dealing with the recommended definitions. We are currently reviewing these draft notices.

(5) *Texas State FmHA*

One finding remains open. This finding discusses the overdisbursement of a projected \$7,673,410 in Emergency Loan (EM) funds during FY 1980. We recommended the State Office conduct reviews of FY 1980 EM loans in counties with heavy program activity to identify cases of loan overdisbursements. The State Office responded that they did not have the resources necessary to make such a review. Our contention is that the monetary savings that would be realized justify making the review.

(6) *Kansas FmHA Coordinated Audit*

This audit is unresolved because FmHA has not reviewed cases where we identified: (1) loans with questionable repayment interest rates and terms; and (2) loans where the fund analysis showed that the producers did not receive at least 50 percent of their income from farming.

We have participated in a joint review with FmHA to determine the cost/benefit of our proposed corrective action. The results of this review are currently being considered to determine whether the audit can be resolved.

(7) *Oregon State FmHA*

One finding remains open. We recommended FmHA assist all counties in reviewing ineligible farm loans in addition to those reported in our county reports. FmHA's response and our argu-

ment are similar to those set forth in the Texas State FmHA audit.

(8) Authorization-To-Participate Issuance and Redemption Activities

We believe that FNS has interpreted their authority to bill State agencies for issuance errors too narrowly and that the intent of the regulations is to provide FNS with such billing authority. Furthermore, we believe that the November 1980 regulations on Federal sanctions and State agencies' liabilities place responsibility on the State agencies for any financial losses involved in the acceptance, storage, and issuance of coupons.

We recommended that FNS conduct reviews to verify the accuracy of all State agency issuance liabilities from the initial report through the period of our review. Our review of 13 State agencies disclosed \$1.2 million in unreported liabilities. We further recommended that FNS amend previous billings to those States, where applicable, to include all issuance errors.

Since FNS does not believe they have the authority to bill State agencies for other than liabilities defined in the regulations, they did not initiate corrective action. We disagree and are requesting a legal opinion from OGC on this issue.

(9) Propriety of 1981 Soybean Losses in Arkansas and Mississippi

There are two issues in need of resolution. One issue involves our recommendation for FCIC to establish and implement controls to assure compliance with the soybean planting dates and soil test requirements. FCIC responded that such controls would pose a serious administrative difficulty. Since the insurance program is dependent on compliance with program requirements, we need to know the specific action or alternative action FCIC plans to take on this recommendation. The other issue involves a recommendation for FCIC to determine the correct production figure for a 1981 soybean loss we questioned. FCIC responded that a report on this loss would be sent to its Claims Division when the verification process was completed. We need a copy of the FCIC determination before we can resolve this finding.

Audits of Contracts

During the 6-month reporting period, OIG performed or arranged for audits of 40 pricing propos-

als, cost reimbursements contracts, and contractor claims totaling over \$34 million. These audits resulted in questioned costs of more than \$5.9 million.

The purpose of OIG contract auditing is to provide accounting and financial advisory services in connection with the negotiation, administration, and settlement of USDA contracts and subcontracts. For example, at the request of Soil Conservation Service (SCS) officials, we engaged a certified public accounting firm to audit a contract modification for a construction project in Phoenix, Arizona. The estimated costs of the modification amounted to \$500,000. Our audit questioned \$128,732, or 26 percent, of the costs.

The major questioned costs consisted of equipment costs. The contractor estimated those costs using an unallowable "Rental Rate Blue Book" published by a commercial firm. Our contract auditor found that the contractor's actual costs were significantly lower than the Blue Book rates. The SCS Contract Officer is using the audit report to negotiate a final price for the modifications.

Similarly, on a price proposal for about \$780,000 of scientific equipment submitted to the Animal and Plant Health Inspection Service, OIG auditors questioned about \$250,000 based on unreasonable allowance for contingencies, unsupported labor expenses, and an excessive percentage of profit.

Implementation of OMB Circular A-102

During this 6-month reporting period, a considerable amount of audit work has been performed by non-Federal auditors of USDA programs, in accordance with the audit requirements of Attachment P, OMB Circular A-102. This attachment establishes audit requirements for State and local governments and Indian Tribal governments that receive Federal assistance. It requires that financial and compliance audits of Federal assistance be made by independent auditors on an entity-wide basis, rather than on an individual award basis, as part of the audits of the recipient's general purpose financial statements. OIG has responsibility for 74 State agencies and 2 statewide A-102 audits, Pennsylvania and Minnesota. Nine of these State agencies, along with Pennsylvania and Minnesota, currently have plans for the required entity-wide audits, while 34 agencies have audits either in process or completed. To date, A-102 audits have been issued for 17 State agencies where USDA is cognizant.

In addition to the agencies for which we have been assigned cognizance, we have received and distributed 84 Attachment P audit reports furnished to us from other Federal cognizant audit agencies.

To implement Attachment P audits, our regional staff has worked closely with the State agencies to acquaint them with the audit requirements and to establish plans for the audits. We also provided technical assistance to State legislative audit staffs, the groups that generally performed the audits of the State agencies. We reviewed proposed audit approaches and sampling plans, and provided guidance on testing costs charged to Federal grants. To ensure that these audits review compliance with Federal programs and are performed in accordance with our audit standards, we also reviewed work in process.

Contracts for Certified Public Accountant (CPA) Audit Services

During the 6-month reporting period, OIG awarded contracts to 18 separate certified public accounting firms to perform audits.

During this period, we released 81 certified public accounting firm audit reports. At the time of issuance, these reports questioned costs of more than \$1 million.

During the same period, OIG closed 101 contracted reports. The resolution of these audits resulted in claims of over \$350,000.

A significant number of the contracted audits currently underway are examining sponsors of the Child Care Food Program (CCFP) in 10 states where USDA's Food and Nutrition Service (FNS) directly administers the program. FNS is reimbursing OIG for the cost of these audits and task orders have been issued by OIG through September 30, 1983 specifying that 722 CCFP audits be completed by February 24, 1984.

Indictments and Convictions

Between April 1, 1983, and September 30, 1983, we completed 1,287 investigations, 1,020 of which involved possible criminal violations. We referred 636 cases to the Department of Justice.

During the 6-month period, our investigations led to 673 indictments and 261 convictions. Fines, recoveries and collections resulting from our investigations during the same period totaled about \$3.2 million, and claims were established for approximately \$9.3 million.

The following is a breakdown by agency of indictments and convictions for the report period and the entire fiscal year:

Agency	April-September 1983		Total for FY 1983	
	Indictments	Convictions	Indictments	Convictions
Agricultural Marketing Service	8	0	8	0
Agricultural Stabilization and Conservation Service	35	22	63	69
Animal and Plant Health Inspection Service	0	2	2	2
Farmers Home Administration	58	31	88	52
Federal Crop Insurance Corporation			6	1
Food and Nutrition Service	557	190	1,056	905
Food Safety and Inspection Service	7	12	21	22
Forest Service	5	2	5	2
Rural Electrification Administration	2	0	2	1
Multiple Agencies (two or more USDA Agencies)	1	2	1	2
TOTALS:	673	261	1,252	1,056

IG Subpoenas Issued: 7

Note: Since the period of time to get court action on indictments varies widely, the convictions are not necessarily related directly to the indictments.

Whistleblower Complaints

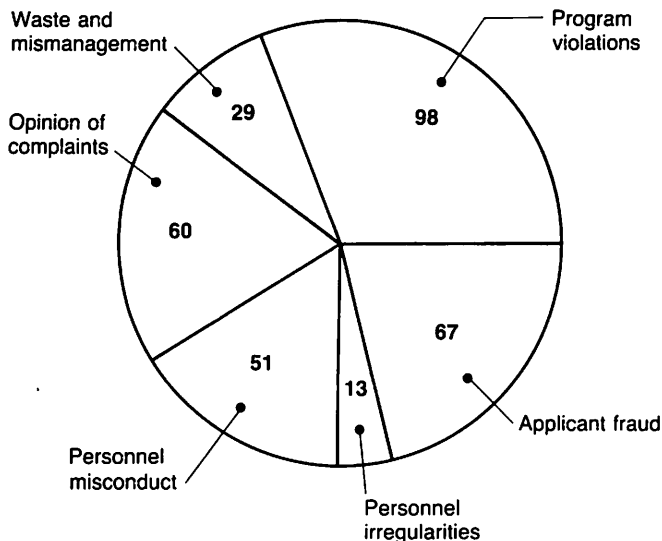
The Inspector General Act of 1978 provided for the establishment of a "hotline" by the Inspector General to receive complaints or information concerning possible cases of fraud, waste or abuse.

During this reporting period 318 complaints were received by the Complaint Analysis and Contract Investigations Branch. The toll free telephone number, operating on a 24-hour basis, continues to be our major source for receipt of complaints.

As indicated on the chart below, allegations of program violations (31 percent) are the main type of complaint received. The second most numerous type of complaint, representing 21 percent of the caseload, falls under the category of alleged application fraud by persons applying for assistance under USDA programs. Allegations relating to food stamp application fraud are the most prevalent.

Hotline Complaints

April 1, 1983 through September 30, 1983
Total Cases = 318



Two hundred and nine cases have been closed during this reporting period and 20 percent of the closed cases were substantiated.

Contract Investigations

Equal Employment Opportunity (EEO) investigations have been contracted out for over a year

now. At the time this procedure became effective, July 1, 1982, there was a large volume (154) of EEO complaints pending investigation in the inventory. During this reporting period, 89 complaints were received for investigation. Final reports were issued for some 106 complaints, and we currently have 46 cases in inventory. We continue to analyze and monitor the work of contractors.

Freedom of Information and Privacy Act Activities

During this reporting period, we processed 354 requests under the Freedom of Information Act (FOIA), compared to 280 for the previous 6 months. The following schedule outlines FOIA data over the past two reporting periods.

	Last Period	This Period
Number of Requests	280	354
Number of Favorable Responses	<u>212</u>	<u>267</u>
Number of Unfavorable Responses	68	87

Unfavorable Responses Due to:

No Records Available	29	53
Requests Denied in Full	18	17
Requests Denied in Part	<u>21</u>	<u>17</u>
	68	87

Other Data Not Directly Affected by the Number of Requests:

Appeals Granted	0	1
Appeals Denied in Part	0	1
Appeals Denied in Full	0	2
Number of OIG Reports Released in Response to Requests	321	355

Note: A request can require more than one report in response.

We estimate the time required to process FOIA requests exceeds two and one-half staff years at an estimated annual cost of \$150,000, although costs are difficult to calculate, given the problems of measuring time spent by field staff, supervisors, and clerical personnel. Although there were no significant requests or disclosures involving the Privacy Act during this 6-month pe-

riod, our responsibilities in the area continue at a fairly constant level to assure that required notices are given and that the Privacy Act provisions are adhered to within OIG.

Interpol Activities

OIG continues to be a fully participating law enforcement member agency in Interpol—International

tional Criminal Police Organization-U.S. National Central Bureau (INTERPOL-USNCB). This fiscal year, OIG nationally initiated nine requests for assistance from Interpol. Five of these requests were made during the October 1982 to March 1983 period; four were made during the recent reporting period. On one occasion, OIG provided assistance to Interpol by locating subjects of investigations by member agencies.

Prevention Activities

Vulnerability Analyses/Front-End Systems Reviews

Some Weaknesses Detected Early in the Payment-In-Kind Program

PIK Program implementation, producer eligibility and PIK contract completion were reviewed in 58 county offices (COs) in 15 States. We concluded that the PIK Program was adequately presented to producers and that PIK contracts generally were properly completed. However, the Agricultural Stabilization and Conservation Service (ASCS) needed to modify and strengthen the procedures and guidelines used in relation to acreage base appeals, farm reconstitutions, and feed grain, wheat, and cotton yields. We also found that some ASCS county committees deviated from agency procedures in making PIK Program determinations, and that improvements were needed in internal controls.

We reported on the effects of improper acreage and yield adjustments on PIK entitlements. For example, corn/sorghum, cotton, and rice bases (the acreage assigned by ASCS to represent the normal acreage of the crop on the farm) were increased by 1.4 million, 148,000 and 118,000 acres, respectively, in the States reviewed. The higher bases increased PIK entitlements. ASCS stated that The Agriculture and Food Act of 1981 provides for use of a more recent history for 1984 and this will reduce the inequities.

Some of the More Significant Findings in our Audit Were:

- About 6 percent of the reconstitutions reviewed combined farms with widely different production capabilities, even though this adversely affected the program. ASCS stated greater effort will be given to this area.
- Procedures used to establish crop yields for feed grains, wheat and cotton allowed for yields in excess of what a farm was normally capable of producing. The procedures are being changed for 1984.
- Advance deficiency payments of about \$620 million were made to farmers based upon intended plantings. However, prompt action was not taken by ASCS to recover the payments from the producers (about 17 percent) who became ineligible for the payments when their whole base bids were accepted.

Compliance operations are being reviewed in 70 counties in the 20 States having the largest PIK

entitlements. Producers in these States will receive PIK entitlements worth at least \$8.4 billion, or about 87 percent of the total to be distributed.

We also reviewed the controls established for the 10 marketing cooperatives (5 rice, 4 cotton and 1 wheat) administering the PIK program. We found that internal controls to prevent fraud and abuse were lacking, and that county ASCS offices and marketing cooperatives were operating inconsistently because of unclear instructions. We recommended ASCS provide more specific operating instructions to help assure that cooperatives do not receive a greater quantity of a commodity than their members' entitlements, and that all program provisions are followed. ASCS has given additional guidance to wheat cooperatives and plans to spot check the larger cotton cooperatives by the end of the year.

Wider Use of Test for Adulterated Nonfat Dry Milk

OIG identified a recently developed European method of testing for an adulterant in nonfat dry milk. Testing for the adulterant, called whey protein concentrate (WPC), began after an OIG investigation of an Iowa cooperative disclosed that it had sold the Commodity Credit Corporation (CCC) over \$4 million worth of nonfat dry milk adulterated with WPC. The co-op employees admitted deliberately adulterating the milk.

Since WPC costs about 40 cents a pound and nonfat dry milk is supported at 94 cents a pound, this type of adulteration is economically attractive. WPC and nonfat dry milk are very similar in appearance and composition, and OIG found that standard tests used by the Agricultural Marketing Service (AMS) could not detect the adulteration except at high concentrations.

WPC adulteration of nonfat dry milk has been an international problem. The Dutch Government developed a new, highly sensitive test based on High Performance Liquid Chromatography (HPLC).

Using HPLC, we undertook a full-scale statistical sampling and testing of CCC stock. At least 65 percent of the 1.2 billion pounds of nonfat dry milk in inventory as of January 1983 was subjected to the sensitive HPLC test. Although testing is not yet complete, we have thus far confirmed the integrity of much of CCC's nonfat dry milk inventory.

A major U.S. food company had experienced an attempt to defraud it through the sale of whey-

adulterated nonfat dry milk. The company discovered the fraud when the "milk" failed to perform to specifications. The food company has now adopted the Dutch developed HPLC method as part of its official quality control procedure. We are informing other industry buyers about HPLC.

AMS is also in the process of changing its testing methods as well as its inspection procedures, which were determined to be inadequate.

The cooperative we originally investigated for adulterating its nonfat dry milk has been suspended by ASCS from doing any business with CCC, and a prohibition has been issued against any use of the co-op as a subcontractor, supplier or agent in connection with any CCC contracting. Criminal action against the co-op is pending.

Project Areas Continue to Implement the Photo Identification System for the Food Stamp Program

In 1980, Congress amended the Food Stamp Act to require photo identification in those areas in which such controls are needed to protect the program's integrity. The Food and Nutrition Service (FNS) selected the 17 largest participation project areas in which to require implementation of the photo I.D. system. At the time of our last semi-annual report, 10 of the 17 areas had requested waivers; the other 7 had implemented the system, received waivers, or dropped below the required level of participation (100,000).

Of the ten areas that were still requesting waivers during our last semiannual report, two (Pittsburgh and Philadelphia) have implemented the photo I.D. system; six were granted exemptions, either because the area had a low rate of duplicate issuance or used some other I.D. system acceptable to FNS: one (Memphis) continues to seek a waiver; and the last area (Los Angeles) implemented a photo I.D. system that was unacceptable to FNS. FNS has disallowed funds for the Los Angeles system until the system is redesigned to conform to program requirements.

Two areas that were added to the project area list this year—Erie County, New York, and Milwaukee County, Wisconsin—asked for waivers. Erie County's waiver was denied by FNS, and OIG concurred. Milwaukee County's waiver is pending.

Massachusetts, Arizona and several other areas have instituted photo I.D. systems on their own, and FNS is planning to require the system in

some other areas. OIG continues to believe good identification will help prevent duplicate cashing as well as internal caseworker fraud and multiple participation.

ASCS Security Over State and County Office Automation

In 1982, ASCS expanded its study of State and county office automation by installing minicomputers in six counties in six States. OIG has monitored the progress of these test counties in using the minicomputers in their day-to-day operations. Our monitoring efforts disclosed ASCS needs to provide the counties with written procedures concerning the security of computer hardware and software. All test counties were using the same common ASCS acronym as the password to their minicomputer systems. Also, the password had not been changed in three counties, although employees having access to the password had resigned, retired, or transferred. In addition, off-site backup data files for two county offices were maintained at the county employees' residences.

Controls over system passwords are necessary to prevent unauthorized access, use or alteration of computer applications and data. Improper facilities for off-site storage of backup files could also result in the loss of data, prevent data from being readily available when needed, and allow unauthorized use of the data. In addition, security guidelines should be implemented during the system development to enable ASCS to evaluate measures and determine if additional security controls are necessary.

ASCS agreed with our findings and is implementing corrective actions.

Internal Control Reviews

The integrity of any USDA program depends largely on the effectiveness of its internal controls. OIG periodically reviews management controls to determine if they are adequate or if they need strengthening. Because of the further requirements of the Federal Managers' Financial Integrity Act, OIG has been monitoring implementation of the internal control review process. We initially selected nine agencies within the Department with the largest budgets. We verified their assessments of areas vulnerable to fraud and abuse, and we analyzed the effectiveness of their proposed controls over those areas.

OIG has completed internal vulnerability assessments of its own functions, and internal control reviews of its operations and will take corrective actions, when necessary.

Food Stamp Redemption Activities

In previous semiannual reports, OIG has referred to the serious reconciliation problem (over \$200 million annually) of food stamp deposits substantially exceeding the redemption certificates submitted by retailers and used by FNS to monitor retail store activity.

OIG has assisted FNS in the implementation of a new food stamp accountability system which has significantly improved the completeness of redemption certificate information. A test has been running in the Atlanta District of the Federal Reserve Bank since 1981, and for the last 6 months there has been a much closer correlation between food stamps and redemption certificates.

FNS is improving the new system, with nationwide implementation planned for early 1985. The results of national programming could virtually eliminate the reconciliation problem and significantly increase FNS's ability to detect excessive redemption activity.

Alaska Food Stamp Program

An audit of the Food Stamp Program was conducted in Alaska because of the State's error rate (40.37 percent case error rate and 23.54 percent payment error rate for the period October 1981 through March 1982). Additionally, the State failed to perform an adequate reconciliation of the Authorization to Participate (ATP) cards. The State was under the threat of fiscal sanctions for October 1980 through March 1981 and for April through September 1981. Alaska, with the assistance of FNS, developed a corrective action plan (CAP). Once the CAP was validated, the sanctions for the period October 1980 through March 1981 were tentatively waived.

OIG evaluated planned improvements under the CAP, the internal controls under the existing systems and the internal controls being designed into the future issuance system. We found improvements were needed in the areas of computer security, separation of duties, and procedure application because the established procedures were often not enforced, and published procedures regarding the documentation of transac-

tions and the establishment of claims were not followed.

We also reviewed the new computerized issuance system's design, and determined that internal controls were improved. However, further improvements are still needed in the areas of separation of duties and enforcement of established controls through supervisory reviews.

Since the audit, FNS has imposed sanctions of \$2.15 million for the period April through September 1981. In addition, FNS assessed a liability of \$370,108 for the period October 1981 through March 1982. Sanctions for the period April through September 1982 are currently being considered. In addition, a penalty of \$36,000 per quarter is being assessed until the liability of ATP's unreconciled prior to April 1982 is determined.

The State of Alaska has taken some positive steps to reduce its error rate and improve program operations. One hundred and twenty additional program personnel have been hired and a \$4 million automated eligibility information system is nearing installation. As a result of these and other actions, the State reports the payment error rate has been reduced to 11.9 percent for the period October 1982 through March 1983. However FNS had not yet validated this error rate.

Farm Loan Problems and Computer Applications

Farmers Home Administration's Operating Loan Program Remains Vulnerable

From our reviews of the Operating Loan (OL) borrower cases referred to OIG for investigation throughout the history of the OL Program, we believe that Farmers Home Administration (FmHA) regulations governing loan making and loan servicing have left the program vulnerable to borrower fraud and abuse. Monetary losses per borrower are increasing in those cases referred to OIG for investigation. Additionally, we have observed that FmHA frequently has not made timely referrals to OIG of cases where it was known or suspected that borrowers made unlawful conversions of property pledged as security for operating loans. These untimely referrals have caused numerous investigative and prosecutive problems.

FmHA officials advised they are constrained by the enabling legislation of the OL Program from

taking any actions which are more restrictive than their current procedures. We believe FmHA's interpretation of the OL legislation is too restrictive and places an unfair burden on FmHA to make continuous loans to borrowers who have failed to comply with loan agreements. Minor changes to FmHA practices could achieve a higher rate of voluntary compliance for FmHA in obtaining repayments from OL borrowers, and enhance the Government's ability to proceed against borrowers who willfully default on their loan agreements.

We are working with FmHA to develop controls to make the OL Program less vulnerable to borrower fraud and abuse and assure timely referral of suspected OL violators to OIG for investigation.

Most Federal Employees with FmHA Loans Are Entitled to Them

As a project of the President's Council on Integrity and Efficiency (PCIE), we matched FmHA loan files with computer files provided by the Office of Personnel Management (OPM) and the Department of Defense (DOD) containing the social security numbers of 5.8 million military and civilian employees. The purpose of this match was to identify Federal employees with FmHA loans and to determine if they were entitled to the loans and/or if they were delinquent.

We identified 13,270 Federal employees with FmHA loans totaling \$559 million, and we selected and reviewed the loan files of 548 borrowers in four States. These borrowers had 906 loans totaling \$29.7 million. We questioned the eligibility of 31 of the borrowers with 68 loans totaling \$2.1 million. Twenty-two borrowers had improperly disposed of loan security totaling about \$572,744. Another 86 employees with loans totaling \$2 million had potential for graduation to other credit. We did not find that Federal employees had improperly used their Federal employment to obtain program benefits.

We also matched the employee files with FmHA loan files as of December 1, 1982, to determine which Federal employees were delinquent. The match disclosed that 7,139 of the 20,843 loans to Federal employees were delinquent by about \$46 million. We provided FmHA with listings of the delinquent Federal employees for implementation of the "Debt Collection Act of 1982."

President's Council on Integrity and Efficiency (PCIE)

Federal Assistance Programs Are Vulnerable to Users of Fraudulent Identification

The Senate Permanent Subcommittee on Investigations recently estimated that false identity documents are used to defraud over \$20 billion annually from the Federal and private sectors, and that an unquantifiable, though presumably substantial, part of this cost is attributable to fraud in Federal benefit programs.

OIG has helped prepare a memorandum to all Assistant Secretaries for Management requiring a review of procedures followed in selection and use of identification documents in assistance programs. PCIE, the Office of Management and Budget, and the Assistant Secretaries will cooperate in providing a summary and analysis of the reports.

OIG will continue to participate in the process.

Legislative and Regulatory Review

OIG continues to be actively involved in the review of legislative or regulatory documents that govern programs.

FNS Does Not Need to Reimburse Banks for Food Stamp Losses

In November 1982, we reported FNS was incurring unnecessary expenses by reimbursing commercial banks for redeemed food stamps lost in transit between the banks and the Federal Reserve Bank.

Retail food stores which accept food stamps from customers in payment for eligible foods redeem them through local commercial banks. The local bank officials, in turn, transmit the food stamps to the Federal Reserve Bank. The Federal Reserve Bank, acting as fiscal agent for the United States, credits the commercial bank accounts for the amount of the food stamp deposit.

Since July 1968, FNS has been reimbursing commercial banks for transit losses of food stamps en route to the Federal Reserve Bank. Originally, FNS guaranteed reimbursement for all transit losses to encourage banks to participate in the Food Stamp Program. FNS's total reimbursement has amounted to about \$2.5 million on a nationwide basis from 1975 to 1981.

We believed the system was outdated and unnecessary because: (1) banks no longer needed to be encouraged to participate in a Food Stamp Program; (2) the assumption that the reimbursement would not cost the Government any money had been proven incorrect; (3) few controls existed to prevent abuse of the system since no third-party corroboration to establish loss claims was required; and (4) no time limit for filing loss claims had been established.

We recommended that FNS revise its regulations and discontinue reimbursing banks for these losses. FNS agreed and on August 5, 1983, published regulations for public comment which would discontinue this practice. After the comments are analyzed, the regulations are due to be published in final form in late 1983.

Single Audit Legislation Would Preempt Regulatory Changes

OIG has commented to the President's Council on Integrity and Efficiency and the Department on a number of single audit concept bills, including the "Uniform Audit Act of 1983" (H.R. 769), the "Federal Assistance Improvement Act" (H.R. 770), and the "Uniform Single Financial Audit Act of 1983" (S. 1510). Many of the provisions contained in these bills have been achieved through administrative issuance. Regulations governing entity-wide audits of Federal assistance recipients are currently provided for in Attachment P, "Audit Requirements," to OMB Circular A-102, "Uniform Requirements for grants to State and local governments."

We support the objectives of the aforementioned bills, but we believe administrative issuances are preferable to legislation because they are more amenable to revision and can be accomplished promptly. OMB's proposed revision to OMB Circular A-102, Attachment P, published in the August 8, 1983 *Federal Register*, reflects the relative ease of regulatory notice and comment procedures.

Some Substitution and Payment Weaknesses in FNS's National Commodity Processing System

We have submitted comments to FNS regarding their interim rule on the "National Commodity Processing (NCP) System for Processing USDA Donated Foods." The NCP system was designed to encourage consumption of USDA donated foods through agreements with private com-

panies to process the foods into end products desired by eligible recipient agencies.

Delivery of donated commodities to processors is based on written "intents to purchase" from eligible recipient agencies. Processors may accumulate up to a 6-month inventory of USDA commodities as long as they have "intents to purchase" to back delivery requests. Processors may also substitute commercially purchased products for USDA donated foods, if approved by FNS and if the substitutions are of equal or better quality.

We recommend that FNS: (1) approve commodity substitutions on a case-by-case basis, and restrict approvals to like commodities of equal or better quality (to preclude substitutions with less expensive imitations); and, (2) base deliveries of commodities on actual contracts between processors and recipient agencies, as opposed to written "intents to purchase," which are noncontractual. We also recommend that FNS impose severe penalties on any processor and defrauding the Government through false substitutions or canceled contract schemes.

Further, ongoing audits of FNS's traditional food distribution program have shown that processors have used USDA donated commodities for their ongoing commercial operations. Although regulations require processors to demonstrate that they continue to acquire commercial products at pre-NCP levels, we do not believe the regulations are sufficient to stop processors from misusing the donated commodities. *We recommend that FNS require processors to maintain actual physical inventories of USDA donated and/or FNS-approved substitutions commensurate with reported book values.*

When processors bill recipient agencies for the food, they may either deduct the value of the donated foods, or they may refund that amount at a later date. The recipient agency is given 60 days in which to apply for a refund, and the processor is given 30 days to respond. In essence, the processor is given an interest-free 90-day loan, while eligible recipient agencies with cash-flow constraints may be deterred from participating in the program. *We, therefore, recommend that FNS eliminate the refund system as a payment option.*

The rule also states that the value of the donated food shall be the greater of the market price or the price support level, adjusted to reflect transportation costs. *We believe the term "market*

price" should be clarified to specify whether it refers to retail or wholesale prices, and whether it involves a national or regional average.

Although FNS has not had the opportunity to respond to our ongoing audits, we have reported similar problems in prior audits and request that FNS implement our recommendations.

Physical Security Activities

OIG's Physical Security Program for the Washington, D.C. Agricultural Complex continues to yield significant results. When the preventive program was instituted in August 1981, losses to the Government attributable to criminal activities were averaging \$9,000 a month. Physical assaults on employees within the USDA complex were occurring at a rate of six to eight per month. Many of the assaults were vicious in nature and resulted in employees being hospitalized.

Due to our crime prevention program, losses to the Government currently average \$700 per

month, and we have experienced no assaults in FY 1983.

Support of Federal Drug Task Force Groups, Georgia

An independent OIG review of aerial photographs taken by a local USDA office in Georgia, in connection with USDA farm subsidy programs, resulted in the identification of 6.8 acres of marijuana. OIG reported the marijuana field to Federal and State drug enforcement agencies in Georgia. As a result of this disclosure, State authorities arrested three individuals and confiscated and destroyed marijuana plants valued at approximately \$5 million.

Aerial photographs are used by several USDA agencies to gather information on crops, forest lands and soil erosion. These photographs encompass most of the arable land in the United States and are therefore a valuable resource in detecting large scale illegal marijuana cultivation. OIG will make this resource available to the U.S. Department of Justice and other interested law enforcement agencies.

Food and Consumer Services

Food and Nutrition Service

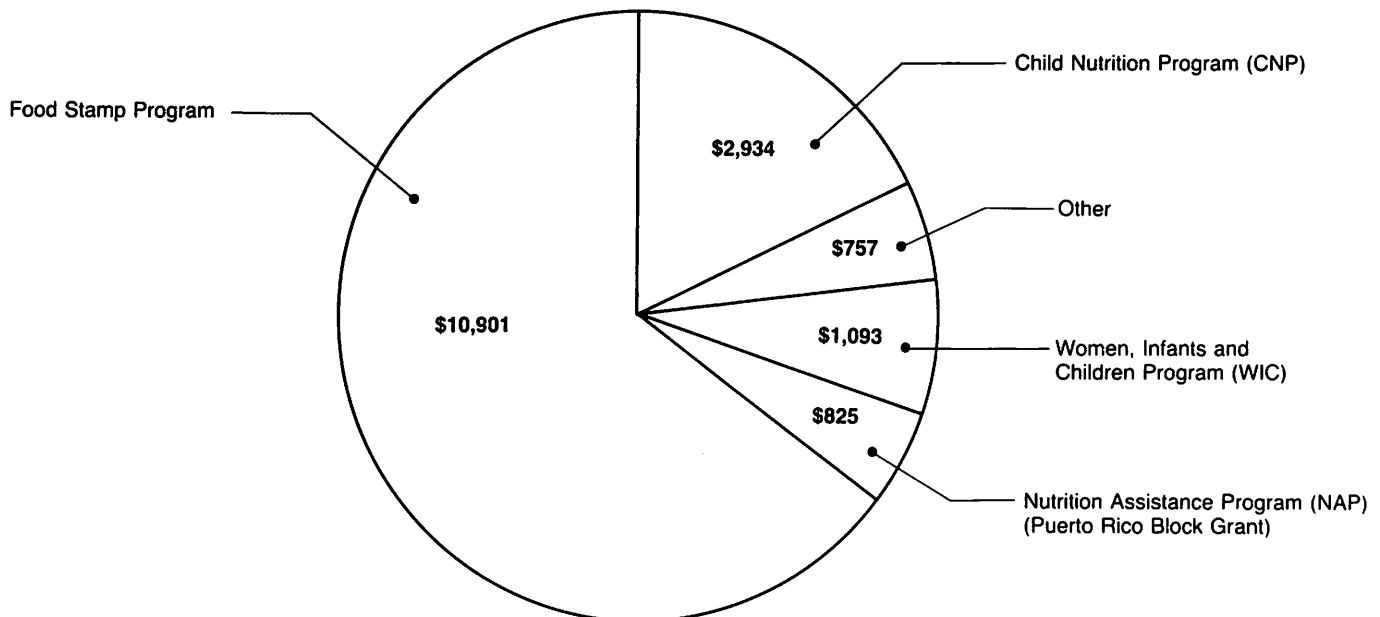
The Food and Nutrition Service (FNS) administers five programs: Food Stamps, Child Nutrition, Special Supplemental Food for Women, Infants and Children, Special Milk, and Food Donations. The budget request for fiscal year 1984 is about \$15.8 billion. Because of the size and complexity of these programs, OIG will devote about 21 per-

cent of its resources to food assistance activities in fiscal year 1984.

Our chapter on "Prevention Activities" contains summaries of other current reviews of FNS operations, specifically the photo I.D. system, food stamp deposit reconciliations, Alaska's food stamp error rate, food stamps lost in transit, and the National Commodity Processing (NCP) System.

Food and Consumer Services Budget

In millions of dollars



Food Stamp Program

The Food Stamp Program is the largest food assistance program. In fiscal year 1983, about 22 million persons received almost \$12 billion in food stamps to purchase food in retail stores. The chart below shows the growth in the Food Stamp Program budget and in recipient participation from 1978 through 1982.

Computer Matching Project Continues

The previous semiannual report described the OIG's role in directing a project sponsored by the President's Council on Integrity and Efficiency to detect and prevent fraud, waste, and abuse in the federally assisted benefit programs. We con-

cluded that wage matching was successful in detecting underreported income, but that followup action in the form of fraud investigations and claims determinations was needed to correct abuses and prevent ineligible recipients from obtaining additional benefits.

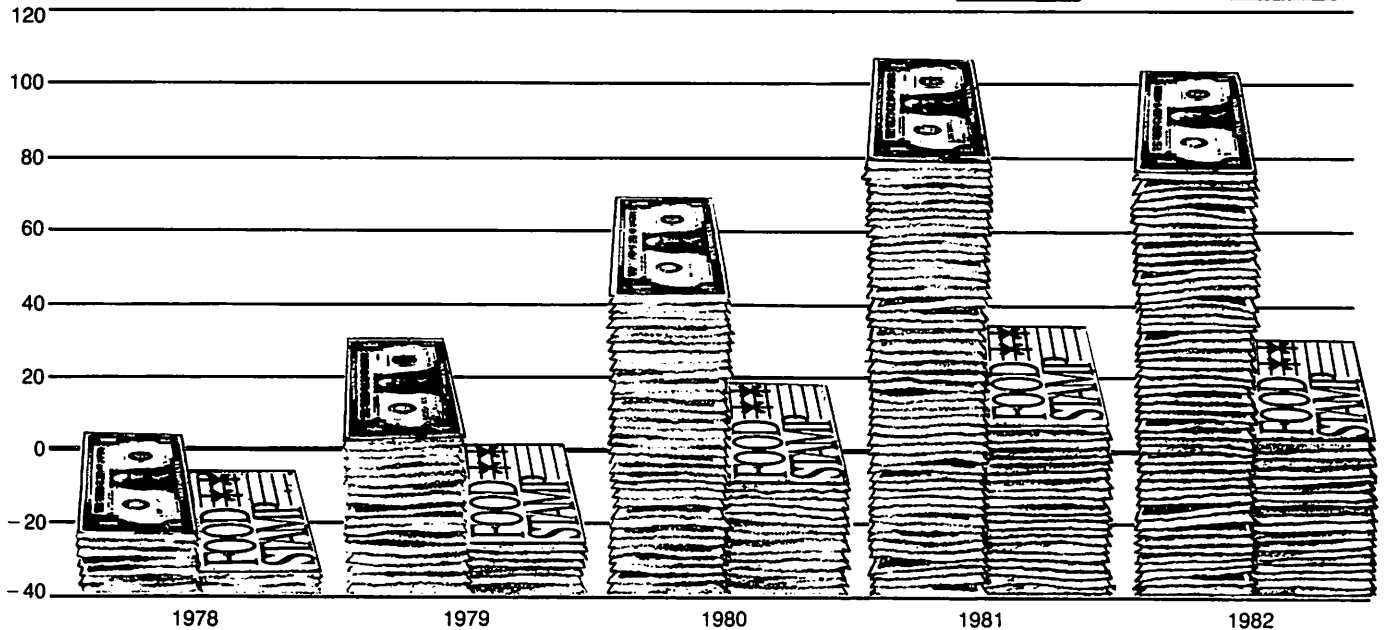
Some local jurisdictions have pursued cases referred by the OIG from the various matches. Some highlights of these efforts follow:

- We referred 507 cases from our New Orleans match to the Louisiana Department of Health and Human Resources. The State agency established claims totaling \$391,150 against 366 households. Additional claims totaling \$38,712 were established against 102 of these

Food Stamp Budget and Recipients

Percent Change from 1977

Budget  Recipients 



same households for ineligible payments under the Aid to Families with Dependent Children Program (AFDC).

- As a result of the Houston match, we referred 348 cases to the Texas Department of Human Resources. Texas is in the process of either establishing claims or completing followup action against 244 households. We estimate there is a potential overissuance of about \$100,000 which could be recovered.
- From the Los Angeles County match, we referred 139 cases to local authorities. So far, claims amounting to \$183,862 have been established for 45 households. Of these, 17 also had criminal complaints filed against them.

At Louisiana's request, we furnished the State a copy of our computer program and suggestions for refining and improving it. Similarly, officials in Texas stated that our findings supported their decisions to streamline and enhance wage matching.

OIG's own investigations into computer matching cases resulted in arrests and indictments in several States. Some of the more notable cases follow:

- In Texas, an OIG computer match resulted in an investigation of a scheme to defraud the Government using multiple identification and social security cards. The individual concerned used seven bogus identities with fictitious dependents and defrauded the food stamp program of \$44,404, AFDC of \$28,320, and Medicaid in excess of \$44,866.
- A computer match in Chicago, Illinois, ultimately led to the indictment of 10 persons who are employed by various departments of the Federal government, including Housing and Urban Development, Office of Personnel Management, Railroad Retirement Board, Veterans Administration, the U.S. Army, and the Environmental Protection Agency, for receiving public assistance and/or food stamps while on the Government payroll. Collectively, these employees

received about \$211,000 in benefits to which they were not entitled. Criminal actions are pending.

- A computer match of City and County employees in Cleveland, Ohio, against the State welfare rolls led to the indictment of 18 persons for receiving about \$126,804 in food stamps, AFDC and Medicaid benefits to which they were not entitled. Criminal actions are pending.
- In Denver, Colorado, A Federal Grand Jury handed down food stamp fraud indictments against 15 people, 7 of whom are either present or former employees of the Denver Department of Social Services. The indictments were the result of an ongoing investigation by OIG, the U.S. Secret Service, and the U.S. Postal Inspection Service.
- In Texas, an OIG computer match indirectly led to the arrest and conviction of a person who received ATP cards over a period of 2 years but requested numerous replacements, fraudulently claiming nonreceipt of the cards. The individual received over \$4,400 in overissuances.

Food Stamp Trafficking Still a Problem

Although OIG places considerable emphasis on detecting the illegal receipt of food stamp benefits, we are equally concerned about food stamp trafficking—the illicit exchange of food stamps for cash, or unauthorized goods or services. Because of the nature of food stamp trafficking, it is more apt to involve “white collar” crime. In our last semiannual report, for example, we reported that a Maryland State Senator was arrested after it was revealed that a large suburban grocery store he owned improperly redeemed over \$45,000 in food stamps. The trial of the Senator and four Co-defendants resulted in a guilty verdict on all five counts of indictment, including conspiracy. The Senator was sentenced to serve 6 months in prison, given 3 years probation, fined \$20,000, ordered to pay \$18,000 in restitution and ordered to perform 1000 hours of community service work. The Senator’s daughter, who was charged and convicted in the same scheme, was placed on 4 years probation and ordered to perform 300 hours of community service work. Three additional individuals charged and convicted in the scheme received sentences ranging from 90 days in prison with 2 years probation to 4 years in prison and a \$10,000 fine. This investigation was

conducted jointly with the United States Secret Service.

In the area of food stamp trafficking investigations, OIG continues to expand its involvement with other Federal, State, and local law enforcement agencies. Some recent investigations since the last semiannual report involved the cooperation and assistance of the Waterloo, Iowa, Police Department (21 arrests), the Santa Barbara, California, Police Department (7 arrests), the Albuquerque, New Mexico, Police Department and the Major Crimes Task Force (13 persons indicted), and the FBI (4 persons indicted). This last case involved an employee of the Department of Human Services in Racine, Wisconsin, who admitted stealing over \$1,000 in food stamps monthly since August 1981.

Duplicate Issuances Not Controlled in Texas

In an audit of the Food Stamp Program in Texas, OIG reviewed the duplicate issuances which occurred during the 14-month period after the State agency changed to a new computer system. The system was implemented despite concerns by officials both inside and outside the State agency that the new computer equipment was not adequate to handle the Food Stamp Program workload.

The audit disclosed that Federal program losses of about \$3 million could have been avoided if the State agency had exercised proper controls over the issuance of duplicate Authorization to Participate (ATP) cards. The inability of the new computer system to handle the workload contributed to these duplicate issuances.

FNS had issued Texas a Letter of Determination demanding payment of the \$3 million. Texas has appealed the claim to the USDA Appeals Review Board.

Food Stamp Issuances Not Supported in Miami, Florida

We previously reported the results of our audit of accountability over food stamp case files in Florida. From our statistical sample of records in the 13 food stamp offices in Dade County, we projected that the files for more than 14,000 cases supporting issuances of over \$16 million were missing in the Miami district. FNS planned to have the State validate these unsupported issuances. On January 25, 1983, FNS reported that the State was unable to support the validity

of issuances for about 20 percent of the missing cases. From the validated disclosures, we revised our projection to show that more than 2,600 cases involving issuances of over \$1.3 million were unsupported. On March 31, 1983, FNS billed the State agency. The State agency appealed the billing, but the hearing board found no support for the State's appeal. The State subsequently filed suit against the Department in Federal court.

Women, Infants and Children Program

The Women, Infants, and Children (WIC) Program, makes Federal funds available to local health agencies to provide supplemental foods to low-income pregnant, postpartum and breast-feeding women, infants, and young children up to 5 years of age who are determined to be at nutritional risk. In fiscal year 1983, the program is expected to average over 2.5 million participants a month.

The WIC Program is open to the same kinds of abuses as is the Food Stamp Program, and thus is not untouched by white collar crime. This period, an ongoing OIG investigation resulted in a New York Grand Jury indictment against two WIC vendors on charges that they paid approximately \$345,000 in bribes and kickbacks to the WIC Program Director of a Manhattan hospital. The bribes were paid in exchange for awarding a WIC vending contract to a food store owned by the defendants, and for overlooking the substandard performance of the store. The food store gained approximately \$2,484,000 in WIC business.

The indictment also charges that the defendants paid another \$7,000 in kickbacks to the WIC Program Director at a Brooklyn hospital in exchange for awarding a contract to a food supply firm owned by the defendants. As a result of this contract, under which WIC foods were delivered to the homes of participants, the defendants received approximately \$575,000 in WIC Program dollars.

The former WIC Program Director at the Brooklyn hospital pled guilty to charges of conspiring to defraud the WIC Program. Sentence is pending. In 1982, the former WIC Director at the Manhattan hospital was convicted of conspiracy and income tax evasion, for which he was sentenced to 18 months imprisonment and a \$5,000 fine.

Food Donations Program

Some Abuses Occurred During the Distribution of Butter and Cheese

Our previous semiannual report outlined the OIG's efforts in monitoring the Department's special surplus distribution program for butter and cheese. Based on our review in Ohio, we recommended that FNS require minimum tests to determine recipient eligibility and strengthen program accountability. FNS agreed the food should only be distributed from approved sites but did not want to impose further regulations or administrative burdens because of the temporary nature of the program and because the States were not reimbursed for costs associated with administration of the program.

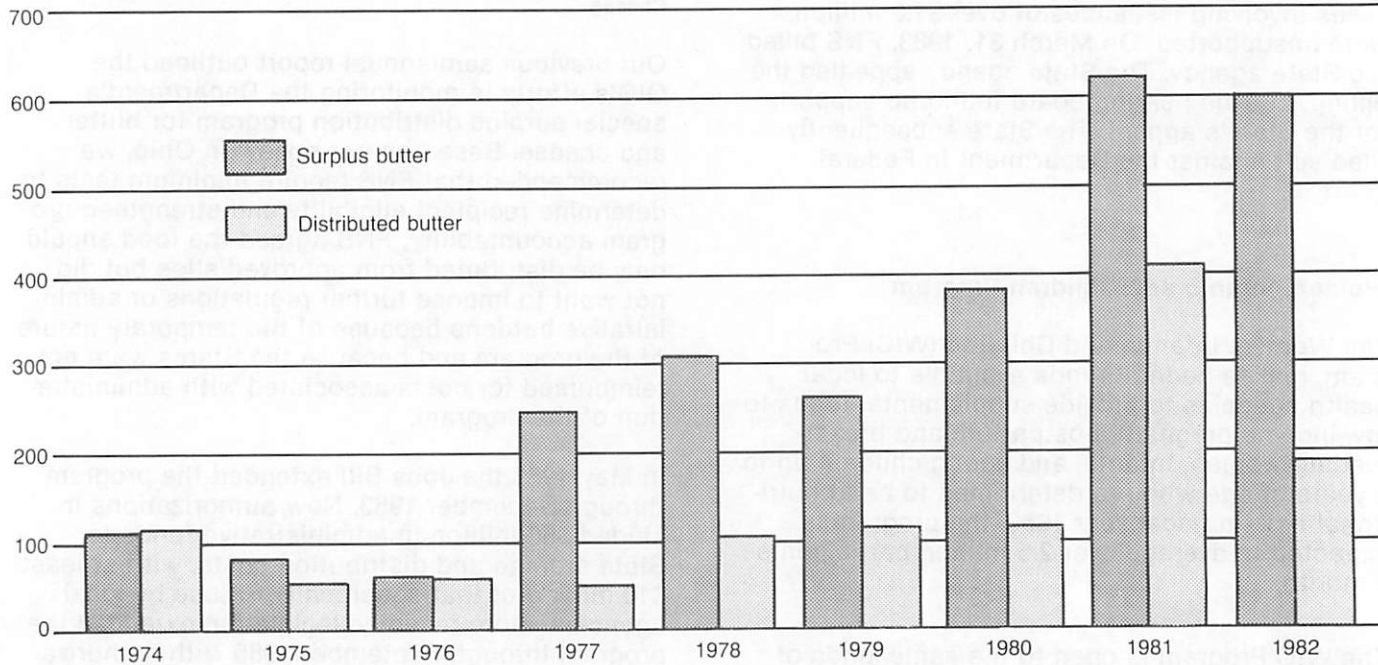
In May 1983 the Jobs Bill extended the program through December 1983. New authorizations included \$50 million in administrative funds for State storage and distribution costs, with at least \$10 million of that specifically for use by local agencies. More recently, legislation extended the program through September 1985 with authorizations for an additional \$50 million for administrative and distribution costs. The following charts highlight the cheese and butter surpluses and utilizations from 1974 through 1982.

Since the inception of the program, OIG has been concerned that various State programs, with differing eligibility standards, could not be administered free of fraud, waste, and abuse. We also felt that the Department was open to criticism when complaints were publicized about nonneedy persons benefiting from the distribution. These concerns proved to be valid. We documented over 500 complaints alleging program abuse. These range from isolated incidents of persons abusing the program to large thefts of cheese in Washington and Texas. Also, some distributing organizations have required recipients to make cash donations for the food. We have referred most complaints like these to the appropriate Federal, State, or local level for corrective action. Recognizing the potential risk of commodity losses in an extended program, FNS has expanded its compliance monitoring efforts at State and local levels, and is drafting eligibility guidelines for inclusion in the regulations.

All of the bulk commodities approved for distribution must be further processed for local use. The estimated cost of the processing over the next 2

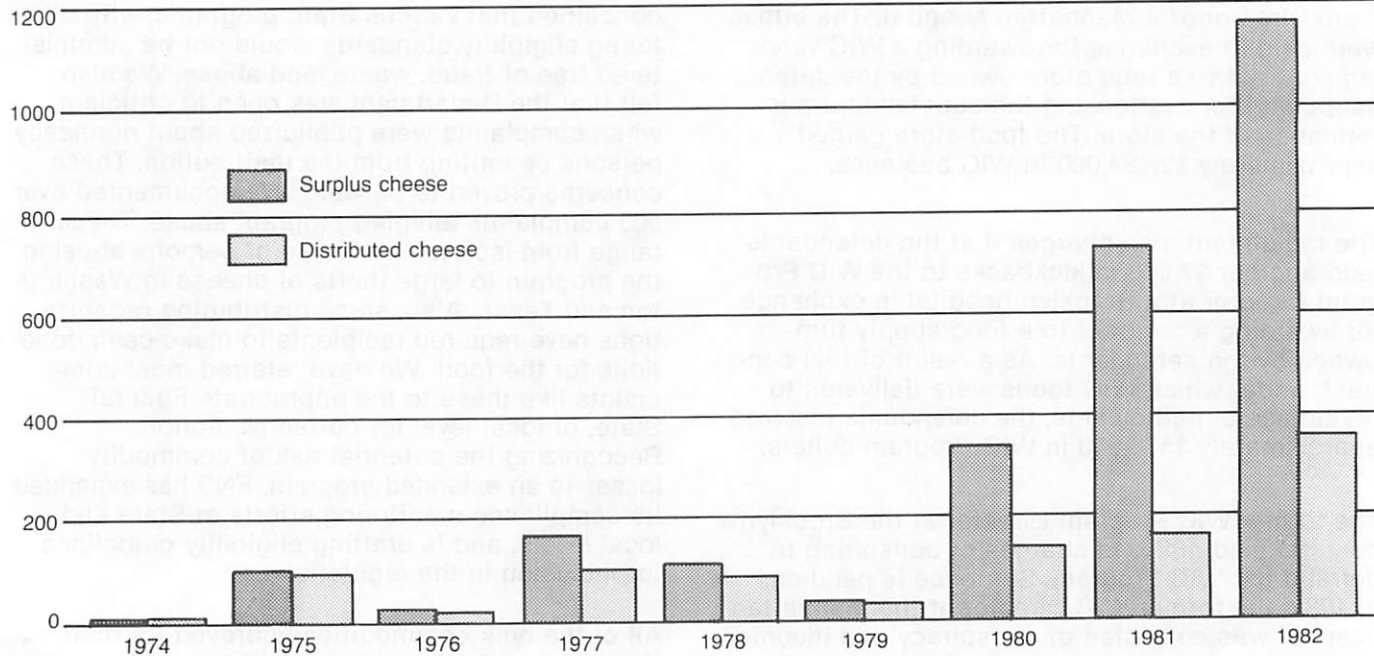
Butter Surplus and Utilizations

Million lbs.



Cheese Surplus and Utilizations

Million lbs.



years of the program is \$155 million, and the value of the commodities themselves \$2 billion. These costs necessitate oversight review. We are currently making contract compliance checks at selected processors to determine if actions are needed to prevent fraudulent or wasteful practices from occurring.

Child Nutrition Programs—Child Care Program

The Child Care Food Program, like other Child Nutrition Programs, is designed to provide nutritious meals to needy children and other children attending schools or child care institutions. Budgeted expenditures for fiscal year 1983 were \$334 million.

One of the Largest Child Care Sponsors Guilty of Embezzlement

The Executive Director of the Family Problem Center (FPC) in New York City pled guilty to six counts relative to embezzling over \$750,000 of USDA funds, filing over \$11 million in fraudulent reimbursement claims, obstructing justice, and evading personal income taxes since 1979. The FPC was the largest privately sponsored single state recipient of USDA funds for After School Hours Child Care Feeding Programs in the United States.

FNS requested an audit of this sponsor after discovering problems in his records. OIG's audit resulted in a year-long investigation conducted by members of the United States Attorney's office,

New Major Crimes Unit, and agents from both OIG and the Internal Revenue Service.

The Director established a number of "dummy" companies through which Government funds were siphoned out of the Child Care Program in payment of false and fraudulent invoices prepared by the Director for nonexistent food and services. The Director used the embezzled money for the personal benefit of himself and his family.

The Director faces up to 10 years on the embezzlement count and up to 5 years on each of the other five counts, in addition to fines totaling over \$250,000.

Flat Rate Reimbursement Remains Unchanged

On February 25, 1982, we recommended that FNS reinstate family income criteria for day care homes. We reported that legislative changes effective May 1, 1980, which allowed day care homes to be reimbursed at a flat rate regardless of parent income, unnecessarily increased program costs by an estimated \$35 million annually. FNS agreed with our recommendation and stated that if the General Nutrition Assistance Grant, as proposed by the President, was not adopted, they would seek legislative changes to reinstate an eligibility test for Family Day Care Home participants. Because the outcome of the General Nutrition Assistance Grant legislation is uncertain, we have recommended again that the Department initiate the necessary legislative changes.

Small Community and Rural Development

Rural Electrification Administration

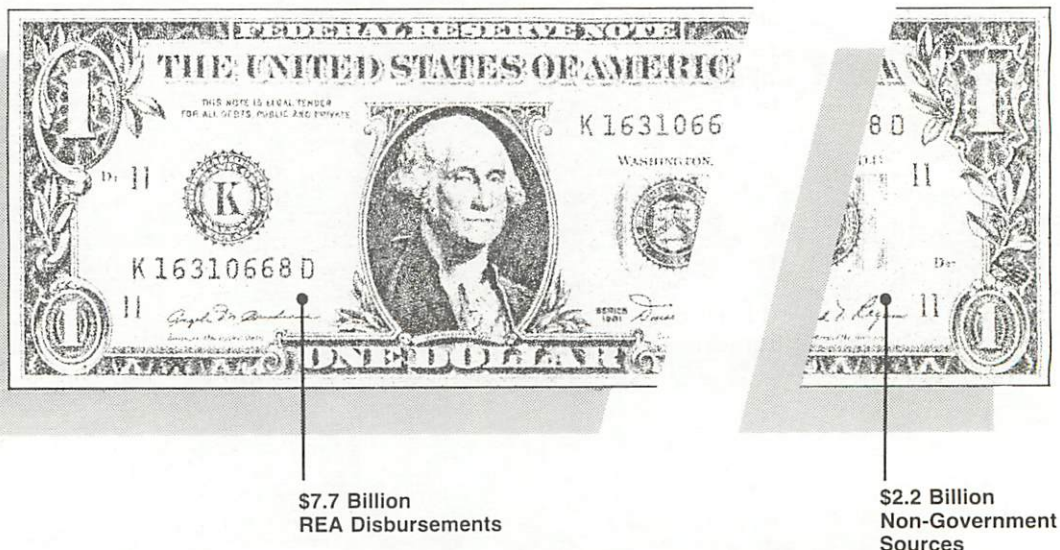
The Rural Electrification Act provides for loans for the construction and operation of facilities to furnish electric services to persons in rural areas. The Rural Electrification Administration (REA) makes 35-year loans to electric distribution cooperatives at an annual interest rate of 5 percent, and may offer rates as low as 2 percent, if warranted by extraordinary circumstances. In 1973, the Act was amended to require cooperatives to obtain between 10 to 30 percent of their funds from non-Government sources and otherwise be encouraged to reach financial self-sufficiency. In fiscal year 1982, REA disbursed loans totaling approximately \$851 million to electric distribution borrowers. As of 1982, REA had a total of about \$7.7 billion in loans outstanding to over 900 electric distribution cooperatives. The chart below shows the cooperatives' total outstanding loan amount from REA in contrast to their funding non-Government sources.

We reported problems in REA's loan-making policies and procedures in our previous semi-annual report. The financial condition of REA's revolving fund is deteriorating rapidly due to the growing disparity between income and expenses.

We also noted that many financially sound cooperatives continue to receive REA assistance at low interest rates, even though the cooperatives appear capable of obtaining additional funds from non-Federal sources. In addition, we found that several REA-assisted cooperatives no longer serve areas which are predominately rural in nature. Based on a selection of 32 electric distribution cooperatives, we identified cooperatives which acquired premature or unnecessary loan advances totaling \$44 million and/or obtained loan funds totaling \$61.9 million for work completed in prior workplans for work orders which contained unapproved construction items.

To determine if the problems we previously identified existed at other electric cooperatives, we expanded our reviews at REA headquarters and statistically selected a sample of 65 electric distribution borrowers for additional review. The expanded audit centered on three major areas: (1) cooperatives' financial need for REA-subsidized loans; (2) REA loan-making policies to borrowers serving areas which are not predominately rural in nature; and (3) REA's control of the disbursement of loan funds. In our opinion, the results of our expanded audit reaffirm the conditions noted during our initial review.

REA Electric Distribution Borrowers' Outstanding Loan Amounts As of the End of FY 1982



Financial Need

Once a loan is approved, REA advances funds based on a cooperative's general fund level (its own cash position) at a specific point in time rather than on the cooperative's level of working capital over a period of time. We believe that this procedure does not put REA in a good position to evaluate a cooperative's need for loan funds. Based on a financial analysis of CPA reports on each of the 65 statistically-sampled cooperatives, we projected that of \$3.6 billion advanced to the cooperatives over a 5-year period (1978-1982), REA advanced \$488 million in excess of the cooperatives' need for the funds. We further estimated that the Government incurred interest costs totaling \$95 million over the same 5-year period as a result of the unneeded advances.

We also found cooperatives which we believe could obtain all or a large portion of their financing from non-Government sources with only minimal impact on consumer retail electric rates. REA and the USDA's Office of the General Counsel have interpreted the Rural Electrification Act to require REA to continue making subsidized loans to cooperatives regardless of their financial strength. This position has also been affirmed by the Senate.

Service Areas No Longer Predominantly Rural

We identified 54 cooperatives currently serving areas in which 50 percent or more of the consumers served reside in a Standard Metropolitan Statistical Area—that is, one or more central counties containing an urbanized area with at least 50,000 inhabitants. A number of these cooperatives serve areas adjacent to major cities. For example, six cooperatives are located around Atlanta, Georgia, with over 80 percent of the consumers who are served by five of these cooperatives residing within the Atlanta metropolitan area.

These 54 cooperatives received REA-subsidized loan funds totaling \$599.7 million during the years 1979 through 1982.

Disbursement of Loan Funds

REA policy requires that a cooperative's general funds fall below a specific level before a loan advance can be made. This is to ensure that cooperatives pay for construction with excess general funds before requesting loan advances.

The expanded audit confirmed our previous findings that cooperatives, through various financial and accounting transactions, reduced their cash positions to qualify for greater loan advances than were needed at the time of the requests.

REA controls were not adequate to identify non-compliance with loan drawdown requirements. Further, existing REA procedures allowed cooperatives to lower their general fund levels by excluding some nonconstruction expenditures. The cooperatives were thus able to replace those funds with additional REA loan advances.

Based on our review of cooperatives' records, we statistically projected that REA advanced approximately \$254 million to cooperatives which had reduced their general fund levels to obtain additional REA loan funds. We estimated that for each month the cooperatives gained premature access to loan funds, the Government incurred interest costs of approximately \$1.2 million.

Further, we projected that around the time of the loan drawdowns, cooperatives invested approximately \$197 million in high-yield certificates for periods in excess of 90 days at interest rates up to 20 percent.

In our prior audit we recommended that REA seek legislative authority to change loan-making criteria and ratios, to reduce and subsequently eliminate funding to financially strong borrowers, and to redefine eligible rural areas by recognizing the significant changes in population patterns which have occurred since the inception of the Act. We also recommended that REA implement stronger controls over the disbursement and monitoring of loans advances to cooperatives. Based on the results of our expanded audit, we stand by these recommendations, but we also recommend as an alternative that REA consider instituting a loan guarantee program which could result in significant interest savings to the Government and provide a loan source to financially strong cooperatives that can afford higher interest rates without significant increases in retail electric rates. We estimate that interest savings from a loan guarantee program versus a direct loan program could amount to as much as \$64 million in the first year. Projected over the 35-year life of REA electric loans, the present value of these interest savings (discounted at 12 percent) would be about \$508 million.

In one case unrelated to the above audits, an OIG investigation disclosed that one cooperative ob-

tained REA loan funds for a construction project that was not fairly presented for competitive bids. The former procurement manager of the cooperative, which had received a \$1.1 billion loan guaranteed by the REA, and the president of a company which was awarded construction contracts by the cooperative, were indicted for conspiring to defraud the REA. Through kickbacks to the procurement manager, the contractor was awarded a contract to supply lime rock to a cooperative construction site while other people submitting bids were effectively denied the chance to compete. The FBI assisted OIG in this case. Trial is pending.

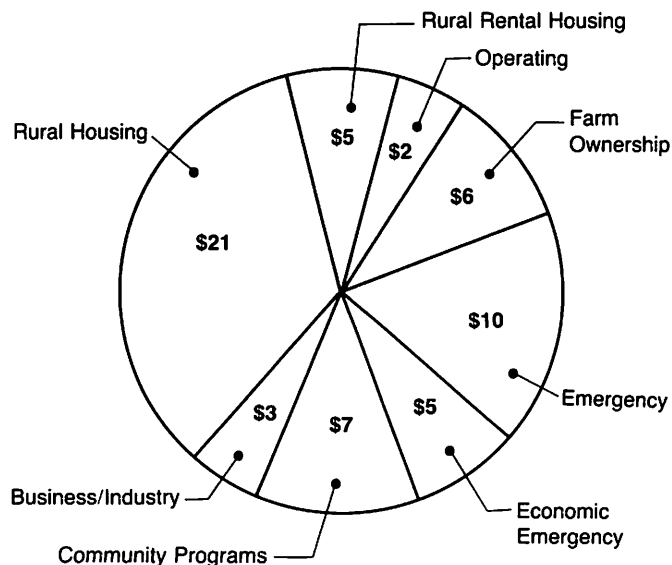
Farmers Home Administration

The Farmers Home Administration (FmHA) is the Department's credit agency for rural development and agricultural lending activities. As of June 30, 1983, it had about 1.5 million active borrowers and a loan portfolio of about \$61.3 billion, \$3.2 billion of which was guaranteed. These funds were distributed to the various loan programs as shown in the following chart.

Our chapter on "Prevention Activities" contains summaries of other current reviews of FmHA operations, specifically the Operating Loan Pro-

FmHA Loan Programs As of June 30, 1983

In billions of Dollars



gram, the Limited Resource Loan Program, and FmHA loans held by Federal employees.

Rural Housing Program

FmHA Needs to Reduce Its Acquired Property Inventory

FmHA's Rural Housing (RH) inventory increased 132 percent from 5,544 properties as of December 31, 1979, to 12,873 properties as of December 31, 1982. During the same periods the total investment in these houses increased 208 percent, from over \$126 million to about \$391 million. If this trend continues, the inventory will exceed 17,000 properties with a total investment of over \$540 million by the end of 1984. Immediate action could yield significant benefits since for each 1,000 units sold, FmHA can recover a substantial portion of the Government's investment, \$30 million, and save interest costs of over \$3 million annually.

RH acquired property inventory increased because RH property management, including efforts to sell acquired properties, had a relatively low priority. FmHA had not taken adequate measures to put the houses in marketable condition for fast sale. Our statistical sample of properties in inventory showed that 37 percent needed repairs and/or maintenance. Sales were also slowed because FmHA delayed in making appraisals, did not advertise adequately, and did not refer properties to real estate brokers when its own efforts had not produced a sale. FmHA's system of accounting for acquired properties does not report the cost of maintaining RH inventory property, and as of December 31, 1982, the investment in such properties was understated by over \$42 million.

FmHA agreed with the audit recommendations to develop a comprehensive plan for reducing the inventory and maintaining it at a low level. The accounting and reporting system will be modified to properly acquired property inventory costs.

Operating Loan Program

FmHA Needs to Improve Its Servicing of Delinquent Farm Borrowers

We reported in our last report that under the 1982 delinquent farm loan policy, operating loans were made to farmers who had not acted in good faith, or for a variety of reasons had limited or no reasonable chance to repay 1982 production

loans. As shown on the map below, 22 States have a delinquency of 42 percent or higher.

We also reported that FmHA had not provided required servicing to delinquent borrowers. FmHA replied that greater emphasis would be placed on assuring that the 1982 policy and eligibility criteria were properly administered. FmHA believed that these efforts would produce noticeable improvements in the management of FmHA's complex farmer program loan portfolio.

To determine if noticeable improvements were made, we reviewed 51 borrowers nationwide who received farmer program loans during 1983, and who had been at least \$5,000 delinquent on prior FmHA Program loans.

The audit found that FmHA field offices had made 1983 production loans to delinquent and problem borrowers without properly determining whether their farming operations were viable and whether the borrowers had complied with FmHA requirements for receiving further financial assistance. In a majority of the cases we reviewed, necessary servicing actions were either not per-

formed or were insufficient.

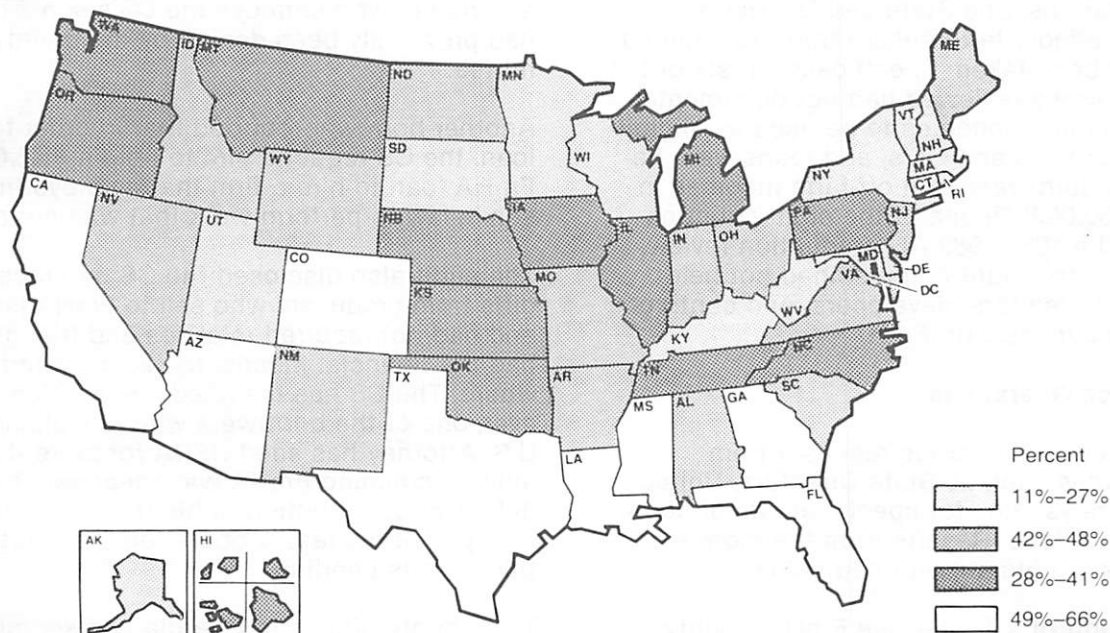
Of the 51 cases reviewed, 27 borrowers with \$3,925,330 in 1983 production loans, had either not acted in good faith, not made an honest effort to pay, not applied successful production and financial management practices, or not accounted for security property sales. Annual delinquency and problem case reviews were inadequate or had not been performed for 33 of the 51 borrowers. FmHA personnel either did not include the borrower in the review, did not determine the specific reason(s) for the delinquency, or did not adequately plan or monitor corrective actions.

Our comparison of borrower records with other FmHA records disclosed that 18 of the 51 borrowers had not reported about \$435,875 of crop and livestock sales and that 13 borrowers had not reported and accounted for \$61,134 of payments received from the Agricultural Stabilization and Conservation Service.

In our prior audit, we recommended that the Administrator should require that field offices properly implement the 1983 policy, and any sub-

Farmers Home Administration

All Farmer Loan Programs
Percent Delinquent



sequent policies related to delinquent and problem borrowers. We now believe that stronger control measures are needed. One important measure is to strictly enforce the requirement that borrowers maintain an adequate recordkeeping system, and to discontinue further assistance to those who not comply. Field office personnel should review borrower records during their farm visits and particularly during their annual analyses of borrower operations. Greater emphasis should also be placed on supervisory reviews and monitoring. The FmHA National Office should follow up, by internal reviews or other methods.

Some Problems Continue in County Offices in South Carolina

We followed up in South Carolina to determine if the actions taken on our March 1982 audit were satisfactory. Our recommendations concerned: (1) the establishment of reasonable annual incomes to be used as eligibility criteria for farm ownership (FO) and operating loans (OL), (2) the performance of thorough rural housing (RH) graduation reviews, and (3) the purchase of FmHA security property by realtors, developers, and contractors, without FmHA knowledge or permission.

The State office responded positively to our audit and advised all counties of the actions to be taken concerning our recommendations. County officials, however, had not implemented these recommendations, and State and District monitoring was not adequate to ensure that the required actions had been taken. Specifically, (1) six of the eight counties we reviewed had not documented reasonable annual incomes to be used as eligibility criteria for FO's and OL's, and loans were being made to borrowers with off-farm incomes in excess of \$30,000, (2) one of the eight counties had not held a 1982-1983 RH graduation review, and (3) five of the eight counties had not held meetings with realtors, developers, and contractors doing business with FmHA.

County Office Operations

OIG has received numerous requests from various sources such as State Directors, United States Attorneys, etc., for special audits of county office operations. Results from the more significant request audits are outlined below.

A special audit of a Tennessee FmHA County Office questioned Rural Housing and farm program loans of over \$1 million. Loan fund expendi-

tures and property appraisals were questionable. In some cases the office made commitments to loan applicants before properly determining they were eligible for the loans. In his response to our recommendations, the State Director issued the District Director a letter of admonishment and noted that the County Supervisor (CS) had resigned when faced with being dismissed.

The United States Attorney's office requested an audit of another Tennessee FmHA county office because of borrower complaints. The audit disclosed that the CS had seriously abused his authority, violated conflict of interest regulations covering Departmental and Federal employees activities, and may have committed criminal violations in his position as CS.

Borrowers reported that they were forced into bankruptcy because the CS would not provide operating funds for which they were eligible in crucial periods. One borrower who could have sold his crops for approximately \$60,000 and improved his financial position was denied a \$2,000 loan for labor to harvest these crops. This producer lost his farm through bankruptcy. On the other hand, an FmHA borrower who boards the CS's dairy cattle without charge was given operating loans of approximately \$113,000.

The CS falsified loan approval documents in order to obtain a \$22,400 farm ownership loan for a borrower who employs the CS's son. This loan had previously been denied by the county committee.

Another borrower reported that in order to get his loan, the CS required him to obtain a \$5,000 FmHA loan to hire a firm that employs the CS's son-in-law to perform work that was not needed.

The audit also disclosed the CS had received gifts from producers who sell to FmHA borrowers, and had not required relatives and friends, who had the financial means, to secure credit elsewhere. The CS has resigned his position. However, one of the borrowers who complained to the U.S. Attorney has sued USDA for more than \$24 million, claiming FmHA was responsible for defective construction of his residence and the collapse of his family operation. The status of this case is pending.

Two county offices in Georgia had serious deficiencies in the supervision and servicing of borrower loan accounts. In one county office, we

questioned the eligibility of ten delinquent borrowers who, in spite of their delinquencies, received 1982 Emergency (EM) loans totaling \$880,670. In addition, 14 borrowers who received almost \$4 million in farm loans did not meet 1980 and 1981 eligibility requirements. We found at least \$860,827 in unauthorized security dispositions by 15 farmer program borrowers.

In the second county office, we questioned the eligibility of five delinquent borrowers who received 1982 EM loans totaling \$724,900. We also found at least \$212,950 in unauthorized security dispositions by seven delinquent EM borrowers.

Action is being taken to improve the supervision and servicing of borrower loan accounts in the two Georgia county offices.

The county office assistant (COA) in a South Carolina FmHA county office had not processed or remitted collections totaling \$131,333 to the finance office. Some of the collections dated back to March 1981. The COA kept these collections in her desk drawer, which she kept locked at all times. We interviewed present and former employees of the county office and all stated they were unaware that these collections were accumulating. Used and/or unused receipts for two receipt books were missing. We found no evidence that the COA took any Government funds for her own use. The COA has resigned.

FmHA Borrowers Charged With Fraud

In three separate cases, FmHA borrowers were charged either with falsifying loan applications, or with engaging in some scheme to gain through the use of false loan applications.

- A Tennessee nursery man pled guilty to fraudulently obtaining FmHA loans totaling \$750,000. The nurseryman understated his assets by \$270,000 in order to qualify for the loans. He was fined \$1,000 and ordered to pay restitution of \$106,000 to FmHA, the approximate interest cost to the Government. The nurseryman has repaid outstanding FmHA loans totaling \$625,636.
- A former FmHA County Supervisor from Texas and four other men were charged theft and conspiracy in obtaining FmHA loans totaling more than \$100,000. The indictments alleged the former County Supervisor solicited false

FmHA loan applications from his co-defendants, approved the loans and, through a series of bank transactions, deposited most of the loan funds in his personal bank accounts. According to the indictments, the co-defendants received a percentage of the loan funds for their part in the scheme. Trial is pending.

- An Alabama farmer pled guilty to charges of making false statements in credit and loan applications and with selling property mortgaged to the FmHA. The farmer was sentenced to 5 years probation and ordered to make restitution to FmHA in the amount of \$60,443. The farmer's son had earlier pled guilty to similar charges. He was sentenced to 5 years probation and ordered to participate in a debt management program.

Federal Crop Insurance Corporation

The Federal Crop Insurance Corporation (FCIC), is a wholly owned Government corporation designed to provide economic stability to agriculture through a sound system of crop insurance. The 1980 amendments to the 1938 Act mandated expansion of insurance coverage of all crops in all agricultural counties in the United States as rapidly as possible. FCIC coverage for 1983 extends to 28 crops in 3,000 counties. The private sector, including reinsured companies, markets and administers the program to the farmers.

For fiscal year 1984 (crop year 1983), the corporation request \$279 million for administrative and operating expenses; \$170 million for premium subsidy; and \$24.9 million for restoration of funds borrowed from premium income in fiscal year 1982. For the 1983 crop year, the corporation estimates insurance coverage of approximately \$11 billion and farmer premiums of \$510 million.

Soybean Crop Losses Improperly Affected Indemnity Payments

Soybeans is one of 28 crops on which insurance coverage is provided. During the 1981 and 1982 crop years, claims for soybean losses were very high, and FCIC paid out more in indemnities for soybeans than it collected in premiums for that crop.

We determined that many soybean crops may have been improperly insured. Soybeans planted before June 15 have a better chance of reaching maturity than soybeans planted after that date;

thus, the planting date affects the yield guarantee of the crop, and our reviews showed that FCIC insureds were not reporting their soybean planting dates accurately. The only assurance FCIC has that insureds are complying with the planting reporting requirements is FCIC's acreage report spot-checks and growing season inspections, but the usefulness of these is lessened because the spot-checks are normally not per-

formed until after the acreage report are processed (the final soybean planting date is July 5, but insureds have until July 15 to report).

For 1983, in an effort to more closely monitor the management practice of insureds and accuracy of acreage reporting dates, FCIC implemented an extensive acreage report review of randomly selected contracts during planting season.

International Affairs and Commodity Programs

Agricultural Stabilization and Conservation Service

The Agricultural Stabilization and Conservation Service (ASCS) administers commodity and related land use programs designed for voluntary production adjustments, resource protection, and market stabilization. ASCS also administers the Commodity Credit Corporation (CCC), which funds most of the programs administered by ASCS.

For OIG reviews of the Payment-in-Kind Program and of ASCS office automation, see our chapter on "Prevention Activities."

The Peanut Price Support Program

High Government Quotas Caused Price Support Losses

ASCS administers programs to control the production of peanuts and to support and stabilize prices farmers receive for peanuts. The Food and Agriculture Act of 1977 provided for a sharp reduction in the cost of the peanut program to the Federal Government. The Food and Agriculture Act of 1981 extended the 1977 Act with certain amendments, essentially giving the Secretary authority to set the price support at any level so the Government will suffer no loss. OIG performed review to evaluate the implementation of the 1977 and 1981 Acts and identify the causes of CCC's previous losses in peanut price support operations under the 1977 Act.

Losses in the Peanut Price Support Program occurred primarily because national quotas on peanuts were too high for the marketplace. A saturation of the peanut market caused producer losses, which were in turn absorbed by price supports.

Peanuts under loan quotas (i.e., eligible for price support at edible market prices) were to be sold only on the edible market, while peanuts not under quota were to be kept out of that market and sold for crushing, which brought a substantially lower price. However, high peanut quotas helped saturate the edible market (regulations also allowed nonquota peanuts to flow into that market), and producers ultimately sold their loan quota peanuts for crushing. Because these peanuts were eligible for price supports at the edible market level, the Government made up the producers' losses through the support program.

While CCC lost about \$106.6 million on loan peanuts of crop years 1978 through 1981, producers received profits of \$52.4 million. About \$36.8 million of the losses could have been avoided if ASCS: (1) required producers to share the profits and losses with the Government and segregated peanuts in the producer association marketing areas, or required producers to sell all loan quota peanuts on the edible market before offering non-quota peanuts for sale on that market; and (2) discontinued subsidization at price support rates for low quality peanuts suitable only for crushing. The peanut sales we reviewed were made in accordance with existing regulations; thus the kinds of savings referred to can be accomplished only by changes in legislation or regulations.

No Net Cost Tobacco Program Act of 1982

Government Could Lose Money on Interest Allocations

The No Net Cost Tobacco Program Act of 1982 provides that tobacco price support and production adjustment programs be carried out at no net cost to the taxpayer, other than administrative expenses common to the operation of all price support programs.

During our ongoing audit of this program, we issued an interim report in which we estimated that the Commodity Credit Corporation (CCC) will lose at least \$95 million on the 1982 tobacco crop in inventory at a major flue-cured tobacco association unless the method of allocating loan repayments between principal and interest is changed. CCC permits this tobacco association to delay interest payments and apply payments to loan principal only until all principal is repaid. CCC also does not require that interest be compounded. Repayments from the other 12 associations are handled in a similar manner, but we have not yet calculated the total loss for all associations.

ASCS agreed that CCC should modify its current policy to distribute sales proceeds between principal and interest. ASCS is reviewing several possible formulas for disposing of sales proceeds and will develop a proposal for submission to the CCC Board of Directors.

CCC Surplus Commodities

CCC Experienced Some Problems With Loan Collateral

Stored commodities pledged in return for Government benefits are often a source of difficulty for

the agencies administering those benefits. This period, OIG focused its attention on six producers/operators who either sold or misrepresented their collateral in connection with CCC price support loans.

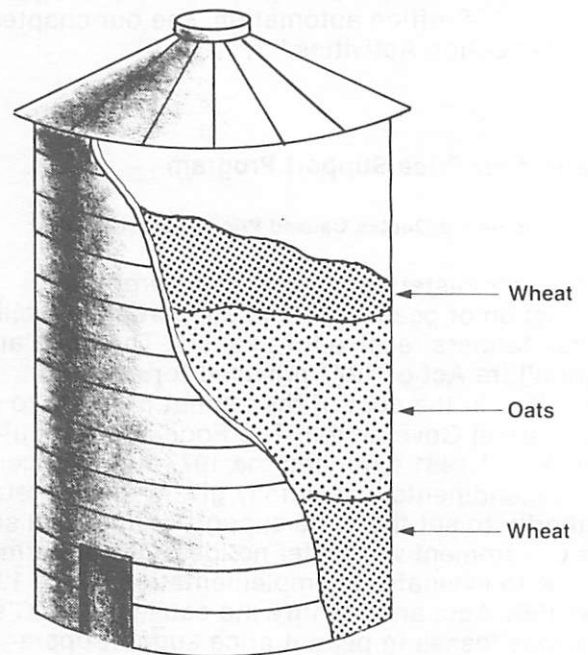
- A Texas agribusinessman and former operator of 11 grain elevators in Arkansas and Missouri, pled guilty to three counts of wire fraud, mail fraud and bank fraud as a result of an investigation conducted jointly with the Federal Bureau of Investigation. The charges involved the defrauding of a Tennessee bank of more than \$2.9 million through the use of falsified collateral warehouse receipts supposedly representing grain sorghum stored by the operation.

The financial failure of the businessman's operation in 1980 precipitated the highly publicized action by a producer and a number of sympathizers of removing soybeans from a company elevator in southeastern Missouri.

- A former ASCS county executive director from Illinois pled guilty to charges of illegally selling over \$356,000 worth of corn, wheat, soybeans and grain sorghum which he had mortgaged to CCC, while simultaneously using his position as an agent of CCC to terminate financing statements used to secure the Government's interest in his mortgaged grain. The county executive director was sentenced to 1 year and 6 months imprisonment.
- A South Dakota farmer who had mortgaged 923 barrels of honey valued at over \$288,000 to CCC as security for price support loans, owned none of the honey. The farmer pled guilty to fraud and was sentenced to 2 years in prison.
- Two brothers farming together made unauthorized sales of most of the wheat and all of the corn which they had used to secure CCC price support loans amounting to about \$53,500. The

third member of the operation obtained additional wheat loans on two bins thought to contain about \$16,000 worth of wheat but which actually contained a few feet of wheat on top of several feet of oats and "screenings" with additional wheat at the bottom of one bin. The diagram below illustrates this method of concealing a commodity conversion from any casual spot-check.

An Attempt to Conceal a Commodity Conversion



Two of the men pled guilty to one felony violation each; one was sentenced to 5 years imprisonment with 60 days to serve and 3 years probation; the other was sentenced to 4 years imprisonment with 90 days to serve and 4 years probation. The third individual was allowed to plead guilty to a misdemeanor violation and as given a \$500 fine and 2 years probation.

Natural Resources and Environment

Forest Service

The Forest Service (FS) is responsible for Federal leadership in forestry and carries out this role through protection and management of National Forest System lands. The FS budget for fiscal year 1982 was about \$2 billion.

Reduced Procurement of Intelligent Graphic Equipment Will Save Money

One phase of the Administration's initiative, Reform '88, calls for agencies to use advanced techniques to improve program operations at reduced costs to Government. Within this framework, we reviewed the Forest Service's implementation of its Forest Level Information Processing System (FLIPS). We found that the Forest Service (FS) had initiated procurement of 200 intelligent graphics systems and that the Office of Information Resources Management (OIRM) had added an additional 12 systems to the FS procurement. The purchase price of this equipment was estimated at about \$7.4 million. Since some of the uses for the graphics systems appeared to be included in the needs analysis for FLIPS, we initiated an audit to determine whether the graphics systems had been adequately justified and would not overlap with the FLIPS capabilities.

The audit disclosed that the justification for the graphics systems supported neither the type nor number of systems being purchased, as required by the Federal Property Management Regulations. We also found that the details included in the cost/benefit analysis were not adequately supported and that all viable alternatives had not been considered. OIRM also did not document the need for the 12 systems it added.

Subsequently, the Department agreed to drop the 12 OIRM systems and the Forest Service agreed to procure only the number of graphics systems that could be supported by valid requirements and cost/benefit analyses. The FS also agreed to review the capabilities of the FLIPS equipment to meet their graphics needs. As a result of these two actions, the FS has reduced the current procurement to 82 systems.

We believe these reductions will result in cost avoidances of about \$3.5 million in initial outlays, and a substantially greater sum over the systems' life cycle.

Some Forest Service Employees Were Discovered Embezzling

A Unit Collection Officer at a FS office in South Carolina was convicted of embezzling \$759,117.77 over a one-year period. On 19 separate occasions, the Collection Officer failed to deposit money collected on behalf of the U.S. Government into an approved bank account. Sentence is pending.

In five other investigations at separate locations throughout the Western United States, FS employees were discovered to have embezzled FS imprest funds totaling over \$36,700. The embezzlements ranged from \$296 to approximately \$20,000 in cash and equipment, taken by one employee over a 5-year period. Prosecutions of these cases are pending.

During fiscal year 1984, OIG will audit financial operations in several FS regions. In review of the embezzlements mentioned above, our audits will include considerable coverage of FS imprest fund accounts.

Science and Education

Cooperative State Research Service

Land Grant University Research Programs

The Cooperative State Research Service (CSRS) administers grants and payments to Land Grant Universities for agricultural research. CSRS's budget for fiscal year 1983 was \$245 million.

During this period we released an audit report covering the CSRS program at Kentucky State

University (KSU). We questioned over \$3 million in costs associated with fiscal management problems, including retention of excess program funds; improper expenditures; and overcharges for salaries, fringe benefits, and interest costs.

The University is taking positive actions to correct the problems. Prior to the release of our report, KSU returned \$1.7 million to CSRS that had been prematurely drawn down.

Marketing Inspection Services

Food Safety and Inspection Service

A major objective of the Food Safety and Inspection Service (FSIS) is to ensure that the Nation's commercial supply of meat and poultry products is safe, wholesome, and correctly labeled and packaged. The agency's fiscal year 1983 appropriations were \$329 million, and its fiscal year 1984 budget estimate is \$334 million.

Three Plants Guilty of Slaughtering Unhealthy Animals

FSIS personnel do a reasonable job of protecting the American consumer against unsafe or unwholesome meat. Through devious methods, however, some individuals have been able to circumvent Government controls over the quality of meat and poultry. This period, the courts acted against three plants that OIG had investigated for allegedly slaughtering unhealthy animals.

- As mentioned in our last semiannual report, five persons in Pennsylvania, including the owners of a federally inspected plant and a custom slaughterhouse, were found guilty of conspiring to illegally slaughter diseased cattle without the benefit of inspection. These individuals also applied the USDA inspection brand to the illegally slaughtered carcasses and transported the meat in commerce for human consumption. The owner of the federally inspected plant was sentenced to 5 years imprisonment, 5 years probation, and a \$31,000 fine. The owner of the custom slaughterhouse was sen-

tenced to 4 years imprisonment and 5 years probation. Two other individuals involved received sentences ranging from 4 years imprisonment to 5 years probation. The remaining individual was placed under the jurisdiction of the Federal Youth Corrections Act.

- In an investigation in Arkansas, also included in our last semiannual report, the owner of a federally inspected plant and two others pled guilty to conspiracy and to charges of handling adulterated and misbranded beef. The adulterated beef was derived from unhealthy animals that were slaughtered off premises and transported to the plant in boxes. The owner was sentenced to 6 months in prison, 2 years probation, and fined \$2,000. The remaining two individuals were placed on probation for 2 years.
- In Ft. Plains, New York, the owner of a federally inspected plant, pled guilty to charges of conspiring to defraud the government, and of misrepresentation and fraud. The guilty pleas resulted from a joint OIG/Federal Grand Jury investigation which established that employees of the plant, under the owner's direction and control, were obtaining cattle for slaughter that were of inferior quality, and were concealing damaged or inferior carcasses from Federal inspectors. The plant employees were also harassing and verbally abusing the Federal meat inspectors assigned to this plant. The owner was given a 1-year suspended sentence, placed on probation for 3 years and fined \$10,000. The plant was also fined \$10,000.

Departmental Administration

Multiagency

As previously mentioned in the chapter "Prevention Activities," this period OIG has monitored Department implementation of the Federal Managers' Financial Integrity Act. We will report to the Secretary on how effectively Department agencies are establishing an internal control review system.

This period OIG has also been involved in this Administration's reform initiative to improve the cost effectiveness of Government. Under this initiative, Reform '88, agencies are called upon to upgrade their existing administrative and financial systems, integrate their management processes, and modernize their communications and data processing systems. This last phase has as its goal the use of advanced techniques to make Government operations more cost effective. Within this framework, we reviewed the Department's current computer capabilities.

No Standard Computer System Development Within USDA

We gathered and summarized past OIG and General Accounting Office reports on USDA automated systems development activities. We found that USDA agencies had not followed a standard System Development Life Cycle process when developing major automated systems, nor had they ensured that adequate internal controls were built into systems. As a result, cost and time overruns were incurred, user needs were not met, internal controls were weak or not in evidence, system documentation was poor or nonexistent, and management did not track and evaluate actual development costs.

We also found that the agencies' Application Review Boards had not taken a strong role in the development of major automated systems. Consequently, USDA agencies incurred extensive time delays and increased costs in trying to develop and operate their automated systems.

The Department has initiated actions to rewrite the agency Applications Review Board directive,

incorporating ideas from our audit. It has also acted to establish a Departmental Systems Review Board, and set up a multiagency task force on system development problems identified in the report.

FmHA Agreed to Strengthen Its Computer Systems

FmHA is attempting to convert its centralized loan servicing and accounting systems maintained on Burroughs computer hardware at the St. Louis Computer Center to IBM computer hardware at the Kansas City Computer Center.

We have been monitoring these conversion efforts, and we found some problems related to testing, and to security and controls. FmHA agreed with our recommendations for expanded prototype testing, and for limited parallel testing prior to disposing of the old system. FmHA also agreed to ensure adequate control over those programs that were capable of making unrecorded changes in the borrower files. Our review is continuing in the areas of project management, major update program conversion, file conversion, resource requirements, and user workload projections.

ASCS Agreed to Strengthen Its Cotton Inventory Management System (CIMS)

In November 1982, ASCS awarded a contract for the design of a cotton inventory system. We found that this contract needed modifications to ensure that the contractor provides adequate security over negotiable instruments, appropriate clearance for personnel working with CIMS, and system and manual controls that can prevent or detect duplicate issuances. The absence of controls resulted in the issuance of over \$326,000 in duplicate payments. As of September 1, 1983, all but \$9,500 of the duplicate payments have been recovered. ASCS agreed with and implemented our recommendations to modify the contract and to strengthen controls. Our review is continuing in the areas of controls and the adequacy of acceptance testing by ASCS.

Debts Owed to the Department

In accordance with a request in the Senate Committee on Appropriations' report on the Supplemental Appropriation and Rescission Bill of 1980, the following chart shows unaudited estimates provided by the agencies of the Department of the amounts of money owed, overdue, and written-off as uncollectible during this 6-month reporting period.

DEBTS OWED TO THE DEPARTMENT OF AGRICULTURE (in Thousands of Dollars)

Agency	As of March 31, 1983			As of June 30, 1983		Estimate As of September 30, 1983		
	Owed	Overdue	Written Off 10/1/82 - 3/31/83	Owed	Overdue	Owed	Overdue	Written Off 04/1/83 - 9/30/83
Farmers Home Administration	60,794,863	4,675,014	25,283	62,291,832	3,925,016	60,289,360	4,000,000	46,000
Rural Electrification Administration	32,262,109	7,556	-0-	32,940,886	8,210	33,549,466	1,438	-0-
Agricultural Stabilization & Conservation Service/Commodity Credit Corporation	30,655,339	491,233	684	28,703,630	401,083	26,101,875	435,090	571
Federal Crop Insurance Corporation:	76,784	14,131	-0-	51,432	13,569	138,625	28,429	336
Food & Nutrition Service	212,368	212,111	12	274,894	272,081	283,560	259,479	663
Forest Service	90,460	75,752	6,646	133,950	97,292	98,615	71,246	12,000
Soil Conservation Service	6,402	1,790	37	5,670	1,649	7,137	1,821	9
Agricultural Marketing Service	6,654	6,187	-0-	6,730	6,259	6,414	4,025	-0-
Federal Grain Inspection Service	3,480	333	-0-	2,975	426	4,069	241	17
Food Safety & Inspection Service	4,343	935	-0-	3,916	1,074	3,091	462	2
Office of International Cooperation & Development	5,750	5,741	-0-	6,360	6,193	6,065	6,042	-0-
Animal & Plant Health Inspection Service	336	185	-0-	278	175	1,133	703	-0-
Science & Education	659	275	1	2,915	2,831	234	213	4
Departmental Administration & Office of the Secretary	99	98	-0-	98	97	92	92	-0-
Foreign Agriculture Service	61	52	-0-	52	52	51	51	-0-
Statistical Reporting Service	9	5	-0-	26	11	20	16	-0-
Working Capital Fund	270	241	-0-	470	377	156	149	-0-
Office of General Counsel	21	21	-0-	21	17	-0-	-0-	-0-
Economics Management Staff	24	23	-0-	23	22	-0-	-0-	-0-
Office of Inspector General	4	3	-0-	4	3	4	4	-0-
TOTAL	124,120,035	5,491,686	32,663	124,426,162	4,736,437	120,489,967	4,809,501	59,602

1/ Includes FFB Loans of \$18,938,904. Also includes Certificate of Beneficial Ownership of \$3,467,507.

Appendix

LISTING OF AUDIT REPORTS ISSUED APRIL 1, 1983 THROUGH SEPTEMBER 30, 1983

During the 6-month period from April 1, 1983 through September 30, 1983, the Office of Inspector General (OIG) issued audit reports, including performed under contract by certified public accountants.

A copy of audits listed may be obtained by contacting the Assistant Inspector General for Administration, Office of Inspector General, 12th and Independence Avenue, S.W., Room 8-E, Administration Building, Washington, D.C. 20250 (telephone: (202) 447-6915).

The following is a listing of these audits:

	<u>AGENCY</u>	<u>AUDITS RELEASED</u>
REA	Rural Electrification Administration	1
FNS	Food and Nutrition Service	141
FSQS	Food Safety and Inspection Service	1
SCS	Soil Conservation Service	6
APHIS	Animal and Plant Health Inspection Service	4
FmHA	Farmers Home Administration	52
AMS	Agricultural Marketing Service	11
ASCS	Agricultural Stabilization and Conservation Service	167
OOF	Office of Operations and Finance	3
SEA	Science and Education Administration	6
FCIC	Federal Crop Insurance Corporation	2
OGC	Office of General Counsel	1
OIG	Office of Inspector General	1
MULTI	Multi-Agency/Division Code	125
	Total Completed	
	- Single Agency Audit	321
	- Multi-Agency/Division	125
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	Total Completed Under Contract*	81
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	TOTAL RELEASED NATIONWIDE	527
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*Indicated those audits completed under Certified Public Accountant contracts.

AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-011-1210	SWR	04-22-83	WHARTON COUNTY ASCS OFFICE WHARTON TEXAS
03-011-1211	SWR	05-27-83	BRISCOE COUNTY ASCS OFFICE SILVERTON TEXAS
03-011-1212	SWR	05-23-83	DALLAM COUNTY ASCS OFFICE DALLHART TEXAS
03-011-1213	SWR	04-04-83	ASCS HALE CO ASCS OFFICE PLAINVIEW TX
03-011-1214	SWR	05-23-83	ASCS HALL CO ASCS OFFICE MEMPHIS TX
03-011-1215	SWR	05-20-83	ASCS HARDEMAN CO ASCS OFFICE QUANAH TX
03-091-0321	GPR	07-14-83	EVALUATION OF USE AND RELIABILITY OF ADP RESOURCES AT MFO
03-091-0322	GPR	07-13-83	SURVEY ASCS KCCO TRAFFIC MANAGEMENT DIVISION
03-099-0026	NER	04-06-83	CHESTER COUNTY ASCS REQUEST AUDIT
03-099-0030	WR	05-18-83	ASCS SPECIAL REQUEST MADISON CO OFFICE REXBURG ID
03-099-0031	MWR	06-16-83	SURVEY OF DENATURED NONFAT DRY MILK
03-099-0031	WR	07-05-83	ASCS, WOOL PRODUCER IN IMPERIAL COUNTY, EL CENTRO
03-099-0032	MWR	06-23-83	MINNESOTA ST ASCS HONEY LOAN AUDIT ST PAUL, MINNESOTA
03-099-0032	WR	07-29-83	ASCS, 1982 HONEY LOANS IN CALIFORNIA
03-099-0033	MWR	04-27-83	WISCONSIN STATE ASCS HONEY LN AUDIT MADISON, WISCONSIN
03-099-0033	WR	07-13-83	ASCS-PAYMENT-IN-KIND PROGRAM (PIK), PHASE 11, CALIFORNIA
03-099-0034	MWR	04-22-83	AUDIT OF PIK PROGRAM - INDIANA
03-099-0034	WR	06-23-83	ASCS-PAYMENT-IN-KIND PROGRAM (PIK), PHASE 11, WASHINGTON
03-099-0035	MWR	04-22-83	AUDIT OF PIK PROGRAM - ILLINOIS
03-099-0036	MWR	04-22-83	AUDIT OF PIK PROGRAM - MINNESOTA
03-099-0037	MWR	05-18-83	ASCS PIK-MICHIGAN STATE OFFICE E. LANSING, MICHIGAN
03-099-0038	MWR	08-30-83	ASCS PAYMENT IN KIND PROGRAM PHASE IV ILLINOIS ASCS SO
03-099-0039	MWR	08-30-83	ASCS PAYMENT IN KIND PROGRAM PHASE IV MINNESOTA SO
03-099-0040	MWR	09-22-83	ASCS PIK BOONE CO ASCS OFFICE SURVEY
03-099-0050	GPR	08-31-83	COUNTY COMMITTEE BANK ACCOUNTS
03-099-0051	GPR	06-24-83	CAMBELL COUNTY ASCS OFFICE, GILLETTE, WY
03-099-0052	GPR	09-23-83	SOUTH DAKOTA HONEY LOAN AUDIT
03-099-0053	SWR	07-14-83	ASCS TEXAS HONEY LOAN PROGRAM
03-099-0053	GPR	09-28-83	NEBRASKA HONEY LOAN AUDIT
03-099-0054	SWR	07-12-83	ASCS PAYMENT IN KIND PROGRAM IN ARKANSAS
03-099-0054	GPR	09-23-83	NORTH DAKOTA HONEY LOAN AUDIT
03-099-0055	SWR	07-18-83	ASCS PAYMENT IN KIND PROGRAM IN LOUISIANA
03-099-0055	GPR	08-18-83	MONTANA HONEY LOAN AUDIT
03-099-0056	SWR	06-21-83	ASCS PAYMENT IN KIND PROGRAM IN TEXAS
03-099-0057	GPR	09-26-83	ASCS PAYMENT IN KIND PROGRAM, IOWA STATE OFFICE, DES MOINES
03-099-0058	GPR	07-13-83	ASCS PAYMENT IN KIND PROGRAM, COLORADO STATE OFFICE, DENVER
03-099-0060	SWR	05-13-83	ASCS DISPOSITION OF PARTICIPANT ASSETS TERRY COUNTY TX
03-099-0060	GPR	08-16-83	PIK PROGRAM, NORTH DAKOTA
03-099-0064	SER	08-03-83	ASCS PEANUT PRICE SUPPORT PROGRAM SURVEY

AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-011-1094	MWR	06-20-83	ASCS PREVENTIVE AUDIT JASPER CO OFFICE NEWTON, IL
03-011-1094	GPR	04-20-83	ADAMS COUNTY ASCS OFFICE, HASTINGS, NE
03-011-1095	MWR	05-19-83	ASCS PREVENTIVE AUDIT KANE COUNTY OFFICE, ST. CHARLES, IL
03-011-1095	GPR	06-27-83	PHELPS COUNTY ASCS OFFICE HOLDREGE NE
03-011-1096	MWR	06-06-83	ASCS PREVENTIVE AUDIT KANKAKEE COUNTY OFFICE KANKAKEE ILL
03-011-1096	GPR	06-27-83	CHASE COUNTY ASCS OFFICE, IMPERIAL, NE
03-011-1097	MWR	05-20-83	ASCS PREVENTIVE AUDIT LEE CO ASCS OFFICE AMBOY IL
03-011-1097	GPR	07-22-83	MADISON COUNTY ASCS OFFICE, BATTLE CREEK, NE
03-011-1098	MWR	04-07-83	ASCS PREVENTIVE AUDIT PIATT CO ASCS OFFICE MONTICELLO IL
03-011-1098	GPR	06-27-83	CUMING COUNTY ASCS OFFICE, WEST POINT, NE
03-011-1099	MWR	06-07-83	ASCS PREVENTIVE AUDIT WARREN CO ASCS OFFICE MONMOUTH IL
03-011-1099	GPR	07-01-83	BURWELL DISTRICT ASCW OFFICE, BURWELL, NE
03-011-1100	MWR	06-13-83	ASCS PREVENTIVE AUDIT WASHINGTON CO OFFICE NASHVILLE, IL
03-011-1100	GPR	07-21-83	DUNDY COUNTY ASCS OFFICE, BENKELMAN, NE
03-011-1101	MWR	05-25-83	ASCS PREVENTIVE AUDIT WINNEBAGO CO ASCS OFFICE ROCKFORD IL
03-011-1101	GPR	06-27-83	FRANKLIN COUNTY ASCS OFFICE, FRANKLIN, NE
03-011-1102	MWR	06-27-83	NORMAN CO ASCS PREVENTIVE AUDIT ADA MINNESOTA
03-011-1102	GPR	08-23-83	BLAINE COUNTY ASCS OFFICE, CHINOOK, MT
03-011-1103	MWR	06-20-83	CLEARWATER CO ASCS PREVENTIVE AUDIT BAGLEY MINNESOTA
03-011-1103	GPR	04-22-83	CASCADE COUNTY ASCS OFFICE, GREAT FALLS, MT
03-011-1104	MWR	06-20-83	WEST POLK CO ASCS PREVENTIVE AUDIT CROOKSTON MINNESOTA
03-011-1104	GPR	06-02-83	DANIELS COUNTY ASCS OFFICE, SCOBEE, MT
03-011-1105	MWR	06-20-83	RED LAKE CO ASCS PREVENTIVE AUDIT RED LAKE FALLS MINNESOTA
03-011-1106	MWR	06-13-83	DODGE CO ASCS PREVENTIVE AUDIT DODGE CENTER, MINNESOTA
03-011-1106	GPR	09-08-83	POWELL COUNTY ASCS OFFICE, DEER LODGE, MT
03-011-1107	MWR	06-07-83	BECKER CO ASCS PREVENTIVE AUDIT, DETROIT LAKES, MINNESOTA
03-011-1107	GPR	09-09-83	ROOSEVELT COUNTY ASCS OFFICE, CULBERTSON, MT
03-011-1108	MWR	06-06-83	WILKEN CO ASCS PREVENTIVE AUDIT, BRECKENRIDGE, MINNESOTA
03-011-1108	GPR	04-27-83	SANDERS COUNTY ASCS OFFICE, PLAINS, MT
03-011-1109	MWR	06-20-83	ASCS CHIPPEWA CO OFFICE, MONTIVEDO MN
03-011-1110	MWR	06-21-83	DAKOTA CO ASCS PREVENTIVE AUDIT, FARMINGTON, MINNESOTA
03-011-1111	MWR	06-30-83	NOBLES CO ASCS PREVENTIVE AUDIT, WORTHINGTON, MINNESOTA
03-011-1111	GPR	09-12-83	VALLEY COUNTY ASCS OFFICE, GLASGOW, MT
03-011-1112	MWR	06-21-83	STEVENS CO. ASCS PREVENTIVE AUDIT, MORRIS, MINNESOTA
03-011-1112	GPR	05-25-83	ATCHISON COUNTY ASCS OFFICE
03-011-1113	MWR	06-29-83	GOODHUE CO ASCS PREVENTIVE AUDIT, RED WING, MINNESOTA
03-011-1113	GPR	05-31-83	CHASE COUNTY ASCS OFFICE COTTONWOOD FALLS, KS
03-011-1114	MWR	06-24-83	PINE CO ASCS PREVENTIVE AUDIT, HINCKLEY, MINNESOTA
03-011-1114	GPR	05-23-83	FORD COUNTY ASCS OFFICE, DODGE CITY, KS
03-011-1115	MWR	06-30-83	FARIBAUT CO ASCS PREVENTIVE AUDIT, BLUE EARTH, MINNESOTA
03-011-1115	GPR	07-26-83	GRANT COUNTY ASCS OFFICE ULYSSES, KS

AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-099-0066	SER	07-12-83	ASCS 1982 SUGAR LOAN PROGRAM, HENDRY CO. OFFICE, CLEWISTON
03-099-0068	SER	06-16-83	ASCS 1982 HONEY LOAN PROGRAM SELECTED COUNTIES, GAINESVILLE
03-099-0070	SER	06-16-83	ASCS PIK PROGRAM GEORGIA
03-099-0071	SER	06-15-83	MISSISSIPPI ASCS PIK PROGRAM, JACKSON, MS
* 03-545-0001	SER	04-05-83	DCAA/DCASMA AUDITS OF AMERICAN CONTRACT PACKAGERS, INC.
03-545-0001	SWR	05-16-83	ASCS ELECTRONIC DATA SYSTEMS CONTRACT PRICE PROPOSAL
03-621-0004	SER	08-30-83	ASCS PIK PROGRAM PHASE III - GEORGIA
TOTAL	ASCS	AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE	- 167

AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-001-0067	MWR	09-20-83	ASCS PREVENTIVE AUDIT STATE OFFICE FARGO NORTH DAKOTA
03-001-0068	MWR	09-22-83	ASCS PREVENTIVE AUDIT ASCS STATE OFFICE SPRINGFIELD ILLINOIS
03-001-0069	MWR	09-28-83	MINNESOTA ASCS PREVENTIVE AUDIT ST PAUL MINNESOTA
03-002-0101	SWR	05-19-83	ASCS-SPECIAL DISASTER PROGRAM COLLEGE STATION TX
03-011-0444	NER	08-18-83	SCHUYLKILL CO. ASCS OFFICE AUDIT
03-011-0446	NER	08-24-83	BUCKS COUNTY ASCS OFFICE
03-011-0447	NER	08-18-83	LYCOMING COUNTY ASCS OFFICE
03-011-0448	NER	08-26-83	ERIE COUNTY ASCS OFFICE
03-011-0815	WR	07-05-83	ASCS, PREVENTIVE AUDIT, YOLO COUNTY OFFICE, WOODLAND
03-011-0816	WR	07-29-83	ASCS, PREVENTIVE AUDIT, FRESNO COUNTY OFFICE, FRESNO
03-011-0817	WR	07-05-83	ASCS, PREVENTIVE AUDIT, KINGS COUNTY OFFICE, HANFORD
03-011-0818	WR	07-27-83	ASCS, PREVENTIVE AUDIT, KERN COUNTY OFFICE, BAKERSFIELD
03-011-0819	WR	07-05-83	ASCS, PREVENTIVE AUDIT, TULARE COUNTY OFFICE, VISALIA
03-011-0820	WR	06-20-83	ASCS, PREVENTIVE AUDIT, STANISLAUS COUNTY OFFICE, MODESTO
03-011-0821	WR	07-05-83	ASCS, PREVENTIVE AUDIT, TEHAMA COUNTY OFFICE, RED BLUFF
03-011-0822	WR	07-28-83	ASCS, PREVENTIVE AUDIT, IMPERIAL COUNTY OFFICE, EL CENTRO
03-011-0823	WR	07-07-83	ASCS, PREVENTIVE AUDIT, SANTA CRUZ COUNTY OFFICE, SALINAS
03-011-0824	WR	07-07-83	ASCS, PREVENTIVE AUDIT, SONOMA COUNTY OFFICE, SANTA ROSA
03-011-1077	MWR	04-25-83	ASCS PREVENTIVE AUDIT CASS CO NORTH DAKOTA
03-011-1078	MWR	05-05-83	ASCS PREVENTIVE AUDIT WILLIAMS CO WILLISTON NORTH DAKOTA
03-011-1079	MWR	05-25-83	ASCS PREVENTIVE AUDIT STARK CO KICKINSON NORTH DAKOTA
03-011-1080	MWR	06-13-83	ASCS PREVENTIVE AUDIT, MORTON CO., MANDAN, NORTH DAKOTA
03-011-1082	MWR	05-20-83	ASCS PREVENTIVE AUDIT SIOUX CO SELFRIDGE NORTH DAKOTA
03-011-1083	MWR	05-05-83	ASCS PREVENTIVE AUDIT, STUTSMAN CO., JAMESTOWN, NORTH DAKOTA
03-011-1084	MWR	06-13-83	ASCS PREVENTIVE AUDIT, TOWNER CO., CANDU, NORTH DAKOTA
03-011-1085	MWR	06-06-83	ASCS PREVENTIVE AUDIT, RAMSEY CO., DEVILS LAKE, NORTH DAKOTA
03-011-1086	MWR	06-13-83	ASCS PREVENTIVE AUDIT TRAILL CO HILLSBORO, NORTH DAKOTA
03-011-1087	GPR	04-15-83	DODGE COUNTY ASCS OFFICE FREMONT, NEBRASKA
03-011-1088	MWR	05-31-83	ASCS PREVENTIVE AUDIT CLARK COUNTY OFFICE MARTINSVILLE, IL
03-011-1088	GPR	04-15-83	POLK COUNTY ASCS OFFICE OSCEOLA, NEBRASKA
03-011-1089	MWR	04-05-83	ASCS PREVENTIVE AUDIT COLES CO ASCS OFFICE CHARLESTON IL
03-011-1089	GPR	06-20-83	BUTLER COUNTY ASCS OFFICE DAVID CITY, NEBRASKA
03-011-1090	MWR	06-10-83	ASCS PREVENTIVE AUDIT CUMBERLAND COUNTY OFFICE TOLEDO ILL
03-011-1090	GPR	07-21-83	NEMAH COUNTY ASCS OFFICE AUBURN NE
03-011-1091	GPR	07-01-83	GOSPER COUNTY ASCS OFFICE ELWOOD NE
03-011-1092	MWR	06-13-83	ASCS PREVENTIVE AUDIT FAYETTE CO ASCS OFFICE VANDALIA IL
03-011-1092	GPR	07-21-83	DAWSON COUNTY ASCS OFFICE LEXINGTON NE
03-011-1093	MWR	06-07-83	ASCS PREVENTIVE AUDIT HANCOCK CO ASCS OFFICE CARTHAGE IL
03-011-1093	GPR✓	08-01-83	BUFFALO COUNTY ASCS OFFICE KEARNEY, NE

8 AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-011-1116	MWR	06-30-83	JACKSON CO ASCS PREVENTIVE AUDIT, LAKEFIELD, MINNESOTA
03-011-1116	GPR	06-09-83	JEWELL COUNTY ASCS OFFICE MANKATO, KS
03-011-1117	GPR	06-09-83	KINGMAN COUNTY ASCS OFFICE KINGMAN, KS
03-011-1118	GPR	07-12-83	LOGAN COUNTY ASCS OFFICE OAKLEY, KS
03-011-1119	GPR	07-11-83	MARION COUNTY ASCS OFFICE MARION, KS
03-011-1120	GPR	07-26-83	MORTON COUNTY ASCS OFFICE, ELKHART, KS
03-011-1121	GPR	07-22-83	NEMAHIA COUNTY ASCS OFFICE SENECA, KS
03-011-1122	GPR	05-24-83	NORTON COUNTY ASCS OFFICE NORTON, KS
03-011-1123	GPR	06-09-83	PRATT COUNTY ASCS OFFICE PRATT, KS
03-011-1124	GPR	05-24-83	SCOTT COUNTY ASCS OFFICE, SCOTT CITY, KS
03-011-1125	GPR	07-21-83	THOMAS COUNTY ASCS OFFICE, COLBY, KS
03-011-1126	GPR	07-11-83	WICHITA COUNTY ASCS OFFICE, LEOTI, KS
03-011-1127	GPR	08-12-83	DICKINSON COUNTY ASCS OFFICE, SPIRIT LAKE, IA
03-011-1129	GPR	08-11-83	VAN BUREN COUNTY ASCS OFFICE, KEOSAUQUE, IA
03-011-1130	GPR	08-23-83	HUMBOLDT COUNTY ASCS OFFICE, HUMBOLDT, IA
03-011-1133	GPR	08-23-83	WRIGHT COUNTY ASCS OFFICE, CLARION, IA
03-011-1135	GPR	08-30-83	HENRY COUNTY ASCS OFFICE, MT. PLEASANT, IA
03-011-1136	GPR	09-21-83	WINNEBAGO COUNTY ASCS OFFICE, THOMPSON, IA
03-011-1138	GPR	08-11-83	CHICKASAW COUNTY ASCS OFFICE, NEW HAMPTON, IA
03-011-1141	GPR	09-26-83	CAPE GIRARDEAU COUNTY ASCS OFFICE, JACKSON, MO
03-011-1142	GPR	09-01-83	CARROLL COUNTY ASCS OFFICE, CARROLLTON, MO
03-011-1144	GPR	09-26-83	DADE COUNTY ASCS OFFICE, GREENFIELD, MO
03-011-1145	GPR	04-22-83	DOUGLAS COUNTY ASCS OFFICE, AUA, MO
03-011-1146	GPR	09-27-83	DUNKLIN COUNTY ASCS OFFICE, KENNETT, MO
03-011-1147	GPR	09-26-83	LIVINGSTON COUNTY ASCS OFFICE, CHILLICOTHE, MO
03-011-1148	GPR	09-27-83	MARIES COUNTY ASCS OFFICE, VIENNA, MO
03-011-1149	GPR	08-31-83	SALINE COUNTY ASCS OFFICE, MARSHALL, MO
03-011-1150	GPR	09-12-83	WORTH COUNTY ASCS OFFICE, GRANT CITY, MO
03-011-1172	SER	04-21-83	ASCS PREVENTIVE AUDIT, WILCOX CO., ROCHELLE, GA
03-011-1173	SER	04-21-83	ASCS PREVENTIVE AUDIT, MADISON CO., DANIELSVILLE, GA
03-011-1174	SER	04-21-83	ASCS PREVENTIVE AUDIT, FAYETTE CO., FAYETTEVILLE, GA
03-011-1175	SER	04-26-83	ASCS PREVENTIVE AUDIT, FRANKLIN CO., CARNESVILLE, GA
03-011-1176	SER	04-27-83	ASCS PREVENTIVE AUDIT, ROCKDALE CO., CONYERS, GA
03-011-1177	SER	04-27-83	ASCS PREVENTIVE AUDIT, JENKINS CO., MILLEN, GA
03-011-1178	SER	04-22-83	ASCS PREVENTIVE AUDIT, WEBSTER CO., PRESTON, GA
03-011-1201	SWR	04-14-83	ASCS ZAVALA CO OFFICE CRYSTAL CITY TEXAS
03-011-1202	SWR	04-06-83	ASCS HOWARD CO OFFICE BIG SPRING TEXAS
03-011-1204	SWR	04-19-83	ASCS WILBARGER CO ASCS VERNON TX
03-011-1207	SWR	04-15-83	ASCS MOORE CO OFFICE DUMAS TEXAS
03-011-1208	SWR	04-04-83	ASCS FLOYD CO ASCS OFFICE FLOYDADA TX
03-011-1209	SWR	04-13-83	CALHOUN COUNTY ASCS OFFICE PORT LAVACA TEXAS

AGENCY - FNS FOOD AND NUTRITION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 27-029-0078	NAR	09-23-83	FNS CHILD CARE PROGRAM EAST NEW YORK DC SOCIETY INC
* 27-029-0079	GPR	09-02-83	FNS, CCFP, GIRLS CLUB OF OMAHA, OMAHA, NE
* 27-029-0080	NAR	09-26-83	FNS CHILD CARE PROGRAM BOARD DIRECTORS BUSHWICK NEIGHBORHOOD
* 27-029-0082	NAR	09-23-83	FNS CHILD CARE PROGRAM LEADERS HIP COUNCIL OPEN COMM BKLYN
* 27-029-0082	SER	09-30-83	CCFP-MORRISTOWN HAMLEN DCC, MORRISTOWN, TN
* 27-029-0084	NAR	09-23-83	FNS CHILD CARE PROGRAM EAST NY FAMILY DAY CARE PROC CTR INC
* 27-029-0085	NAR	09-23-83	FNS CHILD CARE PROGRAM BOULEVARD NURSERY SCHOOL INC
* 27-029-0087	NAR	09-27-83	FNS CHILD CARE PROGRAM BILLY MARTIN CHILD DEV DCC INC
* 27-029-0089	NAR	09-29-83	FNS CHILD CARE PROGRAM AFRO AMERICAN FAMILY DAY CARE HOMES
* 27-029-0101	SER	09-22-83	CCFP-COMMUNITY CHILD CARE, INC., FRANKLIN, TN
* 27-029-0106	SER	08-23-83	CCFP-METRO ACTION COMMUNITY, NASHVILLE, TN
* 27-029-0107	SER	08-22-83	CCFP-KNOXVILLE KNOX CO. CAA, KNOXVILLE, TN
* 27-029-0109	WR	09-13-83	FNS-CCFP, EAST VANCOUVER CCC, VANCOUVER
* 27-029-0111	SER	09-19-83	CCFP-COMM DAY CARE CENTER OF BEDFORD CO., SHELBYVILLE, TN
* 27-029-0134	WR	09-16-83	FNS-CCFP, CAMPUS DAY CARE CENTER, INC., CORVALLIS
27-029-0209	NAR	08-30-83	FNS CLAIMS AUDIT OPPORTUNITIES FOR YOUNG PERSONS NEW YORK
27-032-0001✓	NAR	07-08-83	WIC PROGRAM FULMONT DEVELOPMENT FACILITY INC
27-032-0002	NAR	07-08-83	WIC PROGRAM BROOME COUNTY HEALTH DEPARTMENT
27-032-0003	NAR	06-28-83	WIC PROGRAM SULLIVAN COUNTY PUBLIC HEALTH NURSING SERVICE
* 27-032-0004	NAR	09-09-83	BROOKDALE HOSPITAL MEDICAL CENTER BROOKLYN NY
* 27-032-0005	NAR	09-09-83	BRONX LEBANON HOSPITAL CENTER BRONX NY
* 27-032-0006	NAR	09-09-83	CATCH JEWISH HOSPITAL AND MEDICAL CENTER BROOKLYN NY
* 27-032-0007	NAR	09-09-83	LINCOLN MEDICAL CENTER BRONX NY
* 27-032-0008	NAR	09-09-83	HUNTS POINT MULTI SERVICE CENTER BRONX NY
* 27-032-0009	NAR	09-09-83	HARLEM HOSPITAL CENTER NY NY
* 27-032-0010	NAR	09-09-83	CUMBERLAND HOSPITAL BROOKLYN NY
* 27-032-0011	NAR	09-09-83	CALEDONIAN HOSPITAL BROOKLYN NY
27-032-0012	NAR	07-08-83	WIC PROGRAM OSWEGO COUNTY OPPORTUNITIES
27-032-0013	NAR	09-28-83	WIC PROGRAM ODA PRIMARY CARE CENTER BROOKLYN NY
27-032-0014	NAR	09-28-83	WIC PROGRAM - LYNDON B JOHNSON HEALTH COMPLEX BROOKLYN NY
27-080-0001	NAR	08-17-83	PUERTO RICO BLOCK GRANT NAR SAN JUAN, PR
27-099-0024	SWR	06-21-83	FNS APPLICATIONS SUPPORTING ADDITIONAL REIMBURSEMENT
27-541-0012	SER	07-25-83	FNS DEVELOPMENT OF STATE FSP ADP SYSTEM, MONTGOMERY, ALA
27-541-0013	SER	07-18-83	FNS DEVELOPMENT OF STATE FSP ADP SYSTEM (PAS), ATLANTA, GA
27-541-0014	SER	09-01-83	FNS SOUTH CAROLINA WIC COMPUTER SYSTEM
27-545-0001	MWR	04-06-83	FNS-SNP HUNGER TASK FORCE-COLUMBUS, OHIO

AGENCY - FNS FOOD AND NUTRITION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
27-023-0001	NAR	04-11-83	FNS NATIONAL SCHOOL LUNCH PROGRAM BJE NEW YORK CITY
27-023-0002	NAR	04-11-83	FNS NATIONAL SCHOOL LUNCH PROGRAM ROCHESTER
27-023-0003	NAR	04-11-83	FNS NATIONAL SCHOOL LUNCH PROGRAM BUFFALO
27-023-0004	NAR	04-11-83	FNS NATIONAL SCHOOL LUNCH PROGRAM UTA NEW YORK CITY
27-023-0005	NAR	04-11-83	FNS NATIONAL SCHOOL LUNCH PROGRAM LINDENHURST
27-023-0006	NAR	04-11-83	FNS NATIONAL SCHOOL LUNCH PROGRAM YONKERS
* 27-023-0241	SWR	04-05-83	FNS ALBUQUERQUE PUBLIC SCHOOLS SCHOOL LUNCH AND BREAKFAST
27-023-0242	SWR	06-09-83	FNS HOUSTON ISD HOUSTON TX NSLP SBP AND CDP
27-023-0243	SWR	06-10-83	FNS NSLP SPECIAL IMPACT AUDIT PULASKI CITY ARKANSAS
27-023-0244	SWR	04-01-83	FNS NSLP MANSFIELD IND SCHOOL DISTRICT MANSFIELD TX
* 27-026-0136	SWR	05-27-83	FNS CNP AUDIT OF LUBBOCK STATE SCHOOL
* 27-028-0047	NAR	04-22-83	FNS SFSP BOARD OF EDUCATION CITY OF NEW YORK LONG ISLAND NY
* 27-028-0048	NAR	04-01-83	FNS SFSP EDUCATIONAL ALLIANCE CAMPS NEW YORK NY
* 27-028-0059	SER	09-01-83	SFSP-METRO ACTION COMMUNITY, NASHVILLE, TN
* 27-028-0060	SER	08-31-83	SFSP-KNOXVILLE KNOX CO. CAR, KNOXVILLE, TN
27-029-0037	NAR	05-11-83	FNS CLAIMS AUDIT OPPORTUNITIES FOR YOUNG PERSONS NEW YORK NY
* 27-029-0041	GPR	09-26-83	FNS, CCFP, LOWRY CHILD CARE CENTER, LOWRY AFB, CO
* 27-029-0042	NAR	09-09-83	FNS CHILD CARE PROGRAM CHILDREN LIBERATION DAY CARE
* 27-029-0043	GPR	08-24-83	FNS, CCFP, A CHILD'S REFLECTION, ARVADA, CO
* 27-029-0046	NAR	09-09-83	FNS CHILD CARE PROGRAM EMMANUEL DAY CARE CORP
* 27-029-0046	GPR	09-26-83	FNS, CCFP, ANANDA MARGA SCHOOL OF DENVER, CO
* 27-029-0047	GPR	09-26-83	FNS, CCFP, MT. CALVARY LUTHERAN DCC, DENVER, CO
* 27-029-0049	NAR	09-29-83	FNS CHILD CARE PROGRAM SOUTH JAMAICA CENTER JAMAICA
* 27-029-0053	NAR	09-29-83	FNS CHILD CARE PROGRAM AMISTAD CHILD DAY CARE CENTER JAMAICA
* 27-029-0056	NAR	09-29-83	FNS CHILD CARE PROGRAM JAMAICA NACOP DCC INC ST ALBANS
* 27-029-0057	NAR	09-29-83	FNS CHILD CARE PROGRAM HUMAN RESOURCES CENTER ST ALBANS
* 27-029-0058	NAR	09-12-83	FNS CHILD CARE PROGRAM LABOR SHERMAN DAY CARE CENTER BRONX
* 27-029-0059	NAR	09-12-83	FNS CHILD CARE PROGRAM EMBASSY DAY CARE CENTER BRONX
* 27-029-0060	NAR	09-12-83	FNS CHILD CARE PROGRAM WEST SIDE DAY NURSERY BRONX
* 27-029-0061	NAR	09-12-83	FNS CHILD CARE PROGRAM FRANK D WHALEN CHILD CARE CENTER BX
* 27-029-0062	NAR	09-12-83	FNS CHILD CARE PROGRAM MOTT HAVEN EAST DAY CARE CENTER BX
* 27-029-0063	NAR	09-12-83	FNS CHILD CARE PROGRAM DAVIDSON AVE COMM DCC INC BRONX FAM
* 27-029-0064	NAR	09-28-83	FNS CHILD CARE PROGRAM DAVIDSON AVE COMM DCC INC BRONX
* 27-029-0065	NAR	09-12-83	FNS CHILD CARE PROGRAM BELMONT COMMUNITY DCC INC BRONX
* 27-029-0066	NAR	09-12-83	FNS CHILD CARE PROGRAM FEATHERBED LANE BRONX
* 27-029-0067	NAR	09-28-83	FNS CHILD CARE PROGRAM HIGHBRIDGE ADVISORY COUNCIL BRONX
* 27-029-0071	SER	09-19-83	CCFP-HEADS UP CHILD DEVELOPMENT CENTER, NASHVILLE, TN
* 27-029-0076	NAR	09-09-83	FNS CHILD CARE PROGRAM THE EDUCATIONAL ALLIANCE HEAD START

AGENCY - FNS FOOD AND NUTRITION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
27-002-0003	NAR	04-26-83	COMMODITY DISTRIBUTION MASSACHUSETTS DEPT OF EDUCATION
27-002-0004	NAR	04-11-83	COMMODITY DISTRIBUTION MAINE DEPT OF EDUCATION
27-002-0016	SER	09-15-83	FOOD DISTRIBUTION PROG., KY DEPT OF AG., FRANKFORT, KY
27-002-0017	SER	09-19-83	FOOD DISTRIBUTION PROGRAM, TN DEPT OF AGRIC., NASHVILLE, TN
27-002-0021	WR	06-22-83	FNS CDP WASHINGTON DEPT OF GENERAL ADMINISTRATION - CHEESE
* 27-005-0044	GPR	04-08-83	UTE MOUNTAIN UTE TRIBE FOOD DIST. PROG., TOWAOC, CO
27-013-0002	NAR	04-01-83	FS ROLLOVER RECERTIFICATION DPW BOSTON, MA
27-013-0006	NAR	07-11-83	US VIRGIN ISLANDS FOOD STAMP PROGRAM
27-013-0007	NAR	06-03-83	AUDIT OF REPLACEMENT ATPS ISSUED IN ERROR IN MASS
27-013-0032	SWR	06-27-83	FNS TEXAS DEPT HUMAN RESOURCES FOOD STAMP PROGRAM AUSTIN TX
27-013-0042	MWR	04-21-83	FNS FSP OHIO DEPT OF PUBLIC WELFARE, COLUMBUS, OHIO
27-013-0052	SER	07-21-83	FNS FOOD STAMP PROGRAM STATE AGENCY, FRANKFORT, KY
27-013-0076	WR	08-22-83	FNS PROGRAM - STATE OF ALASKA
27-013-0077	NER	06-02-83	PA STATE FSP
27-014-0002	NAR	04-01-83	QUALITY CONTROL CORRECTIVE ACTION MASSACHUSETTS
27-014-0003	NAR	04-01-83	QUALITY CONTROL CORRECTIVE ACTION CONNECTICUT
27-014-0004	NAR	04-01-83	QUALITY CONTROL CORRECTIVE ACTION NEW HAMPSHIRE
27-014-0008	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP GENESEE COUNTY NY
27-014-0010	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP HERKIMER COUNTY NY
27-014-0012	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP MADISON COUNTY NY
27-014-0013	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP ORANGE COUNTY NY
27-014-0014	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP OSWEGO COUNTY NY
27-014-0015	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP OTSEGO COUNTY NY
27-014-0016	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP ROCKLAND COUNTY NY
27-014-0017	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP SULLIVAN COUNTY NY
27-014-0018	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP WASHINGTON COUNTY NY
27-014-0019	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP WAYNE COUNTY NY
27-014-0020	NAR	07-15-83	ACCOUNTABILITY AND CONTROL OF FSP ATP WESTCHESTER COUNTY NY
27-019-0005	NAR	05-06-83	PR FOOD STAMP PROGRAM CLOSEOUT AUDIT
27-019-0048	MWR	04-06-83	FNS, FSP, MICHIGAN DEPT. OF SOCIAL SERVICES, LANSING, MI
27-019-0051	MWR	04-28-83	VALIDATION OF ILL PARTICIPATION SOCIAL SECURITY NUMBERS
27-021-0007	SWR	05-18-83	FNS NSLP NATIONWIDE SPEC IMPACT AUDIT DALLAS & LITTLE ROCK
27-022-0002	NAR	06-02-83	FNS NATIONAL SCHOOL LUNCH PROGRAM STATE AGENCY ALBANY
27-022-0003	NAR	04-08-83	NEW HAMPSHIRE CNP FISCAL OPERATIONS
27-022-0026	MWR	09-29-83	FNS-NSLP STATE AGENCY REVIEW WIS DEPT OF PUBLIC INSTRUCTION



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AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 27-545-0001	GPR	06-01-83	DEV. PLN. RES. ASSOC. PREAWARD AUDIT, MANHATTAN, KS
* 27-545-0001	WR	07-12-83	FNS, REVIEW OF PROPOSAL UNDER RFP FNS-83-66LK
* 27-545-0002	NAR	09-16-83	SURVEY OF MULTI FNS PROGRAMS BOYS HARBOR INC
* 27-545-0002	SER	09-29-83	DCAA COST REIMBURSEMENT AUDIT NTS RESEARCH CORP, RALEIGH
27-545-0002	MWR	04-18-83	FNS-SNP-GARY NEIGHBORHOOD SERVICES, GARY, INDIANA
* 27-545-0002	WR	07-12-83	FNS, REVIEW OF PROPOSAL UNDER RFP 83-58JR
27-545-0003	NER	05-23-83	DCAA AUDIT OF CPFF COST PROPOSAL, FNS, VA
* 27-545-0004	NAR	09-20-83	AUDIT OF MULTI FNS PROGRAMS GRAMACY BOYS CLUB
27-545-0004	NER	05-23-83	PREAWARD AUDIT OF PLANNING RESEARCH CORP, MCLEAN, VA
27-545-0005	NAR	05-24-83	FNS FOOD STAMP PROGRAM ALTERNATIVE ISSUANCE PROJECT
27-545-0005	NER	06-22-83	PREAWARD AUDIT OF WESTAT, INC. ROCKVILLE, MA
27-545-0006	NAR	05-24-83	FNS CONTRACT AUDIT ELECTRONIC TRANSFER OF FUNDS PROJECT FS
27-545-0006	NER	06-22-83	PREAWARD AUDIT OF APPLIED MGMT. SCIENCES, INC., SILVER SPRIN
27-545-0007	NAR	05-24-83	FNS CONTRACT AUDIT ALTERNATIVE ISS OF FS BEN
27-545-0008	NAR	05-24-83	FNS CONTRACT AUDIT ALTERNATIVE ISS OF FS BEN
27-545-0008	NER	06-01-83	PREAWARD AUDIT, SOCIAL & SCIENTIFIC SYSTEMS, D.C.
27-545-0009	NAR	05-31-83	FNS CONTRACT AUDIT SCHOOL PROGRAM PARTICIPATION MODEL UPDATE
27-545-0009	NER	06-29-83	PREAWARD AUDIT, URBAN INSTITUTE, WASH., DC
27-545-0010	NAR	06-21-83	FNS FOOD STAMP PROGRAM ALTERNATIVE ISSUANCE PROJECT SUBCONT
27-545-0010	NER	09-30-83	PREAWARD AUDIT, PROF'L SOFTWARE SOLUTIONS, INC., DC
27-545-0011	NAR	06-23-83	FNS CONTRACT AUDIT SCHOOL FOOD PURCHASE STUDY
27-545-0012	NAR	07-11-83	FNS CONTRACT AUDIT FOOD STAMP PROGRAM COST AND PARTICIPATION
* 27-545-0013	NAR	09-20-83	CAMP GRAMERCY - SUMMER FOOD SERVICE PROGRAM
* 27-545-0014	NAR	09-20-83	GRAMERCY BOYS CLUB DAY CARE CENTER
27-545-0014	NER	09-30-83	PREAWARD AUDIT, SCHNITTKER ASSOCIATES, D.C.,
* 27-545-0015	NAR	09-20-83	HOLY SPIRIT SCHOOL SUMMER FOOD SERVICE PROGRAM
* 27-545-0016	NAR	09-16-83	FNS MULTI PROGRAM - SCHOOL LUNCH AND BREAKFAST BOYS HARBOR
27-643-0001	SER	09-15-83	FNS NATIONAL SCHOOL LUNCH PROGRAM-NATIONWIDE SPECIAL IMPACT
27-643-0002	SER	09-19-83	FNS NATIONAL SCHOOL LUNCH PROGRAM-NATIONWIDE SPECIAL IMPACT
27-645-0001	NAR	06-17-83	AUDIT OF FNS FINANCIAL MANAGEMENT
27-803-0001	SWR	08-05-83	FNS FSP TX DEPT HUMAN RESOURCE WAGE MATCH HOUSTON TX
27-804-0001	SWR	06-07-83	FNS FSP LA HEALTH HUMAN RESOURCE WAGE MATCH NEW ORLEANS LA

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AUDIT NUMBER	REGION	RELEASE DATE	TITLE
04-001-0036	MWR	08-23-83	INDIANA FMHA COORDINATED AUDIT
04-011-0017	NAR	06-27-83	WORCESTER COUNTY (PART) FMHA
04-011-0018	NAR	06-28-83	BARNSTABLE COUNTY (PART) FMHA
04-011-0019	NAR	07-08-83	FRANKLIN COUNTY FMHA
04-011-0020	NAR	07-08-83	MIDDLESEX COUNTY FMHA
04-011-0232	NER	07-08-83	DOVER CO FMHA
04-011-0233	NER	07-07-83	SALISBURY CO FMHA
04-011-0234	NER	08-24-83	CENTREVILLE CO FMHA
04-011-0235	NER	08-26-83	CAMBRIDGE CO FMHA
04-011-0236	NER	08-29-83	WESTMINSTER CO FMHA
04-011-0237	NER	08-04-83	HAGERSTOWN CO FMHA
04-099-0003	NAR	04-23-83	PR FMHA OPERATING AND FARM OWNERSHIP LIMITED RES LOANS
04-099-0004	NAR	05-10-83	US VIRGIN ISLANDS FMHA RURAL HOUSING PROG
04-099-0007	NAR	04-01-83	FMHA LOAN APPROVAL POLICY AND LOAN ACCOUNTING PROCEDURES
04-099-0009	NAR	05-10-83	US VIRGIN ISLANDS FMHA RURAL HOUSING PROGRAM ST CROIX
04-099-0033	MWR	04-07-83	FMHA BUSINESS AND INDUSTRY LOAN PROGRAM STEVENS POINT WI
04-099-0034	MWR	09-30-83	SPECIAL REQUEST AUDIT OF B&I LOAN SERVICING-BROWN COUNTY
04-099-0034	WR	09-07-83	FMHA EM LOAN PROGRAM MODOC COUNTY ALTURAS
04-099-0035	MWR	08-10-83	ALBION FMHA OFFICE ALBION, ILLINOIS
04-099-0067	GPR	07-12-83	DEWEY FMHA COUNTY OFFICE, TIMBER LAKE, SD
04-099-0068	GPR	04-14-83	B&I LOAN TO NORTHWEST POLYMERIC, INC., ANACONDA, MT
* 04-099-0082	SWR	04-28-83	FMHA TECHNICAL ASSISTANCE GRANT LEFLORE CO OK POTEAU
04-099-0083	SWR	06-28-83	FMHA ATASCOSA CO REQ AUDIT OF CLAIM FOR LOAN GUARANTEE
04-099-0086	SWR	05-31-83	FMHA ECONOMIC EMERGENCY LOAN LINCOLN CO CHANDLER OK
04-099-0087	SWR	04-28-83	FMHA EM CASE 4955463481936 CULBERSON CO EL PASO TX
04-099-0088	SWR	07-19-83	FMHA HIDALGO CO OFFICE EDINBURG TX
04-099-0089	SWR	08-10-83	FMHA EM LOAN BORROWER ELIGIBILITY MOREHOUSE PARISH LA
04-099-0096	SER	06-16-83	BAKER/DOUGHERTY FMHA COUNTY OFFICE
04-099-0102	SER	06-21-83	FMHA EMERGENCY LOAN PROGRAM MANATEE CO. OFFICE, PALMETTO
04-099-0105	SER	06-06-83	SPECIAL REQUEST FMHA B&I LOAN BLO INC., MONTGOMERY, AL
04-099-0106	SER	09-20-83	WHISTLE BLOWER COMPLAINT, FMHA, MACON, MS
04-099-0107	SER	09-30-83	FMHA EMERGENCY LOAN PROGRAM, LANIER CO. OFFICE, VALDOSTA
04-099-0108	SER	04-15-83	REVIEW OF FEDERAL EMPLOYEES WITH DELINQUENT FMHA LOANS
04-099-0112	SER	07-25-83	FMHA REIDSVILLE, GA. - SPECIAL REQUEST
04-099-0114	SER	07-22-83	FMHA B&I LIQUIDATION, ROKER INDUSTRIES INC.
04-099-0117	SER	06-02-83	REVIEW OF FEDERAL EMPLOYEES WITH FMHA LOANS - ALABAMA
04-099-0118	SER	05-25-83	REVIEW OF FEDERAL EMPLOYEES WITH FMHA LOANS - FLORIDA
04-099-0119	SER	07-18-83	REVIEW OF FEDERAL EMPLOYEES WITH FMHA LOANS - GEORGIA
04-099-0120	SER	08-04-83	REVIEW OF FEDERAL EMPLOYEES WITH FMHA LOANS - MISSISSIPPI

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AUDIT NUMBER	REGION	RELEASE DATE	TITLE
04-099-0122	SER	09-22-83	AUDIT FOLLOWUP FMHA PREVENTIVE, COLUMBIA, S.C.
04-099-0123	SER	09-21-83	FMHA SPECIAL PAYMENT ACCOUNTABILITY, CHESTERFIELD CO., SC
04-099-0124	SER	07-28-83	FMHA MADISON COUNTY - SPECIAL REQUEST
04-099-0127	SER	08-30-83	GRENADA FMHA DISTRICT OFFICE, GRENADA, MS
04-530-0013	GPR	08-25-83	FMHA SYSTEM DEVELOPMENT-IBM CONVERSION PROJECT
04-545-0002	WR	09-02-83	FMHA-FINAL AUDIT, RURAL COMM. ASST CORP 53-3157-1-1 SACR CA
04-545-0003	MWR	04-05-83	FMHA-AEC SPECIAL REQUEST CONTRACT AUDIT
04-545-0004	MWR	04-11-83	CONTRACT AUDIT DBMS NAPERVILLE, ILLINOIS
04-545-0008	NER	09-19-83	PREWARD AUDIT, NCALL RESEARCH INC., DOVER, DEL.
04-632-0004	GPR	07-06-83	FMHA-FARM OWNERSHIP INTEREST RATES
04-636-0002	SWR	09-30-83	FMHA RH LOAN PROGRAM ACQUIRED PROPERTY INV WASHINGTON DC
04-638-0003	SER	09-09-83	IMPLEMENTATION OF 1983 SERVICING POLICY FOR DEL FP BORROWERS
04-640-0002	GPR	06-21-83	LOAN ACCOUNTS WITH QUESTIONABLE INTEREST RATES

TOTAL FMHA FARMERS HOME ADMINISTRATION

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AUDIT NUMBER	REGION	RELEASE DATE	TITLE
50-561-0028	SWR	05-06-83	A-102 ATT P RICHMOND STATE SCHOOL
50-561-0028	GPR	08-29-83	A-102, KANSAS DEPT. OF SOCIAL & REHAB. (FY 81), TOPEKA, KS
50-561-0029	SWR	05-06-83	A-102 ATT P BIG SPRING STATE HOSPITAL
50-561-0029	GPR	08-18-83	A-102, DEPT. NAT. RES. & CONSER. (FY81&82), HELENA, MT
50-561-0030	SWR	05-09-83	A-102 ATT P SAN ANTONIO STATE CHEST HOSPITAL
50-561-0030	GPR	08-29-83	A-102, CITY OF PUEBLO, CO
50-561-0031	SWR	05-09-83	A-102 ATT P EL PASO STATE CENTER FOR HUMAN DEVELOPMENT
50-561-0031	GPR	08-30-83	A-102, COLORADO DEPT. OF NATURAL RESOURCES (FY81)
50-561-0032	SWR	05-06-83	A-102 ATT P FORT WORTH STATE SCHOOL
50-561-0033	SWR	05-06-83	A-102 ATT P AUSTIN STATE SCHOOL
50-561-0034	SWR	05-06-83	A-102 ATT P SOUTHEAST ARKANSAS ECONOMIC DEV DISTRICT
50-561-0035	SWR	05-11-83	A-102 ATT P CHICKASAW NATION OF OKLAHOMA
50-561-0036	SWR	06-08-83	A-102 ATT P NEW MEXICO STATE AGENCY ON AGING
50-561-0037	SWR	06-24-83	A-102 ATT P TERRELL STATE HOSPITAL
50-561-0038	SWR	07-18-83	A-102 ATT P ABILENE STATE SCHOOL
50-561-0039	SWR	07-15-83	A-102 ATT P TRAVIS STATE SCHOOL
50-561-0040	SWR	07-14-83	A-102 ATT P STATE OF NM DEPT OF FINANCE AND ADMINISTRATION
50-561-0041	SWR	07-18-83	A-102 ATT P DENTON STATE SCHOOL
50-561-0042	SWR	07-18-83	A-102 ATT P TEXAS DEPARTMENT ON AGING
50-561-0043	SWR	07-19-83	A-102 ATT P AUSTIN STATE HOSPITAL
50-561-0044	SWR	08-11-83	A-102 ATT P TEXAS DEPARTMENT OF COMMUNITY AFFAIRS
50-561-0045	SWR	07-27-83	A-102 ATT P VERNON CENTER
50-561-0046	SWR	07-20-83	A-102 ATT P CORPUS CHRISTI STATE SCHOOL
50-561-0047	SWR	07-28-83	A-102 ATT P WICHITA FALLS STATE HOSPITAL
50-561-0048	SWR	09-09-83	A-102 ATT P NEW MEXICO STATE DEPARTMENT OF EDUCATION
50-561-0049	SWR	09-13-83	A-102 ATT P ARKANSAS DEPARTMENT OF ENERGY
50-563-0001	SER	07-08-83	A-110-CLEVELAND DAY CARE CENTERS, INC., CLEVELAND, TN (FNS)
50-563-0001	GPR	07-26-83	A-110, UTAH STATE UNIVERSITY, LOGAN, UT
50-563-0001	WR	08-02-83	A110 AUDIT OF THE MANILAO ASSOCIATION 1982
50-563-0002	SER	07-13-83	A-110-UPPER E. TENN HUMAN DEVELOPMENT AGENCY, KINGSFORT, TN
50-563-0002	GPR	07-27-83	A-110, UNIVERSITY OF MONTANA, MISSOULA, MT
50-563-0003	SER	07-20-83	A-110-KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
50-563-0003	GPR	07-27-83	A-110, MT STATE UNIVERSITY, BOZEMAN, MT
50-563-0004	SER	07-29-83	A-110-UNITED METHODIST NEIGHBORHOOD CTRS INC. CHATTANOOGA
50-563-0004	GPR	08-30-83	A-110, UNIVERSITY OF MISSOURI, COLUMBIA, MO
50-563-0005	NER	08-02-83	A-110 AUDIT UNIV. OF DELAWARE, NEWARK DEL. FOR FY 1982
50-563-0005	SER	08-29-83	A-110 - MID CUMBERLAND COMM ACTION AGENCY, SMYRNA, TN (CCFP)
50-563-0006	SER	09-15-83	A-110-AUDIT OF TENNESSEE OPP PROGRAMS - SEASONAL WORKERS
50-615-0167	NER	06-13-83	A-88- PA STATE UNIV., UNIV. PARK PA

AGENCY - MULT MULTI-AGENCY/DIVISION CODE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 50-561-0005	MWR	08-23-83	A-102 AUDIT OF IL DEPT OF CONSERVATION, SPRINGFIELD, IL
50-561-0005	GPR	05-31-83	A-102, 6TH DIST. COUNCIL OF LOCAL GOVTS., RAPID CITY, SD
50-561-0005	WR	06-15-83	A102 AUDIT OF THE NEZ PIERCE TRIBE OF IDAHO
50-561-0006	SER	07-15-83	A-102 ATT P-BIBB COUNTY, GEORGIA
50-561-0006	GPR	05-31-83	A-102, TOWN OF MANZANOLA, MANZANOLA, CO
50-561-0006	WR	06-10-83	A-102 AUDIT OF HI DEPT OF SOCIAL SERVICES & HOUSING
50-561-0007	SER	07-19-83	A-102 ATT P-ALABAMA OFF. OF STATE PLANNING AND FEDERAL PROG.
* 50-561-0007	MWR	08-18-83	A-102 AUDIT OF THE CITY OF INDIANAPOLIS, IND
50-561-0007	GPR	06-16-83	A-102, OFFICE OF STATE AUDITOR - MONTANA, HELENA, MT
50-561-0007	WR	08-02-83	A102 REPORT ON THE IDAHO DEPT OF EDUCATION 1981
50-561-0008	NER	04-18-83	A-102 DHS, DC
50-561-0008	GPR	05-31-83	A-102, MT DEPT. OF HEALTH & ENVIRONMENT SCIENCE, HELENA, MT
50-561-0008	WR	08-02-83	A102 AUDIT REPORT OF THE IDAHO DEPT OF HEALTH AND WELFARE
50-561-0009	NER	05-18-83	A-102 AUDIT MID-OHIO VALLEY REG. COUNCIL, PARKERSBURG, WVA
50-561-0009	SER	09-16-83	A-102 ATT P-FLORIDA DEPT. OF EDUCATION - FNS
50-561-0009	GPR	05-31-83	A-102, FIVE COUNTY ASSN. OF GOVT., ST. GEORGE, UT
50-561-0009	WR	07-21-83	A-102 CITY OF LONG BEACH NON-USDA COGNIZANT
50-561-0010	NER	07-21-83	A-102 AUDIT VA DEPT. OF HOUSING & URBAN DEV. FYS '80 & '82
50-561-0010	GPR	05-31-83	A-102, TOWN OF MARENGO, MARENGO, IA
50-561-0011	NER	07-26-83	A-102 AUDIT DC PUBLIC SCHOOLS FOR FY 1981
50-561-0011	GPR	06-06-83	A-102, SD DEPT. OF WATER & NAT. RESOURCES, PIERRE, SD
50-561-0012	GPR	06-07-83	A-102, COLORADO DEPARTMENT OF EDUCATION, DENVER, CO
50-561-0013	GPR	06-07-83	A-102, IA STATE BOARD OF PUBLIC INSTRUCTION, DES MOINES, IA
50-561-0014	GPR	06-16-83	A-102, MO DEPT. OF CONSERVATION, JEFFERSON CITY, MO
50-561-0015	GPR	06-16-83	A-102, SOUTHERN UTE INDIAN TRIBE, IGNACIO, CO
50-561-0016	GPR	06-16-83	A-102, SOUTH DAKOTA DEPT. OF HEALTH, PIERRE, SD
50-561-0017	GPR	07-27-83	A-102, MT DEPT. OF FISH, WILDLIFE, AND PARKS, HELENA, MT
50-561-0018	GPR	05-31-83	A-102, WESTERN MONTANA COLLEGE, DILLON, MT
50-561-0019	GPR	07-06-83	A-102, IA STATE BOARD OF PUB. INST. FY 1981, DES MOINES, IA
50-561-0020	SWR	04-01-83	A-102 ATT P AUDIT OF THE LUBBOCK STATE SCHOOL
50-561-0020	GPR	07-15-83	A-102, STANDING ROCK SIOUX TRIBE, FORT YATES, ND
50-561-0021	SWR	04-05-83	A-102 ATT P AUDIT OF DEEP EAST TX COUNCIL OF GOVTS ECON DEV
50-561-0021	GPR	07-15-83	A-102, LOWER BRULE SIOUX TRIBE, LOWER BRULE, SD
50-561-0022	SWR	04-05-83	A-102 ATT P AUDIT OF THE CITY OF EL PASO
50-561-0022	GPR	07-19-83	A-102, MO STATE BOARD OF EDUCATION, JEFFERSON CITY, MO
50-561-0023	SWR	04-05-83	A-102 ATT P AMARILLO ST CTR FOR HUMAN DEV
50-561-0025	SWR	04-15-83	A-102 ATT P MUSCOGEE (CREEK) NATION
50-561-0025	GPR	08-29-83	A-102, CITY OF MULRANE, KANSAS
50-561-0026	SWR	04-15-83	A-102 ATT P CHEROKEE NATION OF OKLAHOMA
50-561-0027	SWR	04-27-83	A-102 ATT P BEAUMONT ST CTR FOR HUMAN DEVELOPMENT
50-561-0027	GPR	08-22-83	A-102, IOWA CONSERVATION COMMISSION, DES MOINES, IA

AGENCY - MULT MULTI-AGENCY/DIVISION CODE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
50-099-0011	MWR	04-01-83	VALIDATION OF USDA EMPLOYEE SOCIAL SECURITY NUMBERS
50-099-0012	NER	06-02-83	GOVERNMENT-OWNED PROPERTY AT GRANTEES, WISC. UNIV.
50-099-0013	NER	06-07-83	GOVT. OWNED PROPERTY AT GRANTEES, WASH. UNIV.
50-099-0014	NER	06-01-83	GOVERNMENT OWNED PROPERTY AT GRANTEES, MINN. UNIV
50-099-0016	NER	06-20-83	GOVERNMENT OWNED PROPERTY AT GRANTEES, PA. UNIV.
50-099-0021	NER	04-18-83	SURVEY OF RESEARCH AND DEVELOPMENT
50-099-0024	NER	05-23-83	OFM SUMMARY OF USDA ACCOUNTING STATION RESULTS, DC
50-099-0027	GPR	06-20-83	SURVEY OF IMPLEMENTATION OF THE PROMPT PAY ACT
50-099-0030	GPR	09-02-83	SURVEY OF EQUIPMENT MANAGEMENT INFORMATION SYSTEM, NO, LA
50-560-0001	SER	04-01-83	A-102 ATT P-GA DEPT OF AG - AMS, APHIS, FSIS, SRS, EPA, HHS
50-560-0001	SWR	04-05-83	RELEASE OF A-102 AUDIT REPORT TEXAS DEPT AGRICULTURE FY 1981
50-560-0002	SWR	04-04-83	RELEASE OF A-102 AUDIT REPORT NEW MEXICO LIVESTOCK BOARD
50-560-0002	GPR	05-31-83	A-102, COLORADO DEPT. OF SOCIAL SERVICES, DENVER, CO
50-560-0003	SWR	05-05-83	RELEASE OF A-102 AUDIT REPORT TX DEPT AGRICULTURE FY 1982
50-560-0003	GPR	08-18-83	A-102, COLORADO DEPT. OF AGRICULTURE, DENVER, CO
50-560-0004	SWR	07-28-83	A-102 CITY OF LUBBOCK TEXAS FOR YEAR ENDED SEPT 30 1982
50-560-0004	GPR	07-15-83	A-102, IA DEPT. OF AGRICULTURE, DES MOINES, IA
50-560-0005	MWR	04-01-83	A-102 ATT P AUDIT - OHIO DEPT OF AGRICULTURE
50-560-0014	WR	07-05-83	A-102 AUDIT OF DONATED COMMODITIES FUND/NEVADA STATE GSA DEP
50-560-0015	WR	08-17-83	A102 AUDIT OF THE IDAHO DEPT OF LANDS
50-560-0016	WR	07-25-83	A-102 OREGON DEPT OF EDUCATION SALEM
50-561-0001	NAR	06-06-83	FNS CPA AUDIT CITY OF STAMPFORD SCHOOL LUNCH PROGRAM
50-561-0001	MWR	05-05-83	A-102 AUDIT-COUNCIL FOR ECON OPPORTUNITIES IN GR CLEVELAND
50-561-0001	GPR	05-31-83	A-102, CONF. SALISH & KOOTENAI TRIBES, FLATHEAD, PABLO, MT
50-561-0002	NAR	08-05-83	FMHA CPA AUDIT ANDRUSCOGIN VALLEY PLANNING COMMISSION AUBN
50-561-0002	SER	04-08-83	A-102 ATT P-TOP OF ALABAMA REGIONAL COUNCIL OF GOVERNMENTS
50-561-0002	MWR	05-17-83	A-102 AUDIT OF W MICHIGAN REG PLANNING COM GRAND RAPIDS MI
50-561-0002	GPR	05-31-83	A-102, DEPT. OF HEALTH & SOCIAL SERVICES, CHEYENNE, WY
50-561-0002	WR	04-22-83	A-102 AUDIT OF PAPAGO TRIBE OF ARIZ-INT.(COG. AUDIT AG)
50-561-0003	NAR	09-02-83	SEA CPA AUDIT FEDERAL AWARDS TO TUFTS UNIVERSITY
50-561-0003	SER	04-11-83	A-102 ATT P-CITY OF GREENVILLE ALABAMA FY 1981 (FMHA)
50-561-0003	MWR	05-18-83	A-102 AUDIT OF WHITE EARTH RESERVATION - WHITE EARTH, MN
50-561-0003	GPR	05-31-83	A-102, SHOSHONE & ARAPAHOE TRIBES, JT VENTURE FT WASHAKIE, WY
50-561-0003	WR	06-02-83	A-102, AUDIT OF CLARK COUNTY NEVADA, EPA(C02-A6), LAS VEGAS
50-561-0004	SER	07-12-83	A-102 ATT P-LEE CO. FLORIDA FEDERAL GRANTS AUDIT REPORT
50-561-0004	MWR	08-23-83	A-102 ATT P WISCONSIN DEPT OF NATURAL RESOURCES
50-561-0004	GPR	05-31-83	A-102, DEVILS LAKE SIOUX TRIBE, FORT TOTTEN, ND
50-561-0004	WR	06-15-83	A-102 HOUSING AUTHORITY AND COMM SVC AGENCY OF LANE COUNTY
50-561-0005	SER	07-15-83	A-102 ATT P-HORRY COUNTY, SOUTH CAROLINA

AGENCY - FSQS FOOD SAFETY AND QUALITY SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 33-545-0001	SER	05-04-83	DCAA PREAWARD AUDIT OF F. E. DAVIS COMPANY, INC.
TOTAL	FSQS	FOOD SAFETY AND QUALITY SERVICE	- 01

AGENCY - APHIS ANIMAL AND PLANT HEALTH INSPECTION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
33-545-0004	NAR	04-01-83	APHIS PRICING PROPOSAL AMERICAN CYANAMID WAYNE
33-545-0004	SWR	05-02-83	APHIS CONTRACT WITH THE AMERICAN SCHOOL FOUNDATION MEXICO
33-545-0005	NAR	04-01-83	APHIS PRICING PROPOSAL AMDRO AMERICAN CYANAMID WAYNE
33-545-0006	NAR	09-23-83	APHIS PRICING PROPOSAL ISOMEDIX INC WHIPPANY
TOTAL	APHIS	ANIMAL AND PLANT HEALTH INSPECTION SERVICE	- 04

AGENCY - FS FOREST SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
08-545-0001	NAR	08-26-83	FOREST SERVICE CONTRACT AUDIT CONCORD MASS
* 08-545-0005	SWR	09-22-83	FS AUDIT OF CONTRACT PRICING PROPOSAL OJO CALIENTE NM
08-545-0005	WR	09-20-83	FS-POST AWARD AUDIT OF CONTRACT OREGON DUNES OVERLOOK
* 08-545-0006	WR	06-09-83	FS, AUDIT OF PRICING PROPOSAL, ESTACADA
* 08-545-0007	WR	08-09-83	FS - THE AEROSPACE CORPORATION EL SEGUNDO, CALIFORNIA
* 08-545-0009	WR	09-14-83	FS EVALUATION OF PREAWARD PRICE PROPOSAL SRG PARTNERSHIP PC
TOTAL	FS	FOREST SERVICE	- 06

AGENCY - FCIC FEDERAL CROP INSURANCE CORP

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
05-099-0023	GPR	09-30-83	FCIC PROCEDURES ON THE TRANSFER OF POLICIES
05-099-0024	GPR	09-30-83	FCIC IMPLEMENTATION OF PROMPT PAYMENT ACT
TOTAL			FCIC FEDERAL CROP INSURANCE CORP
			- 02

AGENCY - SCS SOIL CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
10-097-0001	WR	09-29-83	SCS-MT. SAINT HELENS WATERSHED MGMT PLAN, COMLITZ CO-KELSO
10-099-0004	NER	05-11-83	SURVEY SCS MINE RECLAMATION
10-545-0003	NAR	04-01-83	SCS CONTRACT AUDIT ASSUMPINK CREEK SITE 20 RECREATION PROJ
10-545-0009	NER	08-16-83	POSTWARD CLAIMS AUDIT, L.M. MCMASTER, INC. HICKORY, PA
* 10-545-0010	WR	07-18-83	SCS-CONTRACT PRICING AUDIT-MINGUS CONTRACTORS INC. ARIZONA
* 10-545-0013	WR	07-19-83	SCS-AUDIT OF CONTRACT MODIF. RWCD FLOODWAY/ TUCSON, AZ
TOTAL			SCS SOIL CONSERVATION SERVICE
			- 06

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AGENCY - OGC OFFICE OF THE GENERAL COUNSEL

AUDIT NUMBER	REGION	RELEASE DATE	TITLE	
16-099-0001	GPR	04-29-83	OGC DEBT MANAGEMENT, WASHINGTON, D.C.	
TOTAL	OGC	OFFICE OF THE GENERAL COUNSEL		- 01

AGENCY - OIG OFFICE OF INSPECTOR GENERAL

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
42-099-0005	SER	05-05-83	OIG-I FOOD COUPON ACCOUNTABILITY
TOTAL	OIG	OFFICE OF INSPECTOR GENERAL	

AGENCY - OOF OFFICE OF OPERATIONS AND FINANCE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE	
43-099-0002	NER	05-26-83	OO IMPREST FUND, WASH. DC	
43-099-0003	NER	06-17-83	AUDIT OF A-76 COST ESTIMATE, OO, WASH. DC	
43-099-0007	GPR	04-13-83	SECURITY OVER TELENET COMMUNICATIONS	
TOTAL	OOF	OFFICE OF OPERATIONS AND FINANCE		- 03

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
40-001-0001	GPR	08-03-83	ARS ADP MANAGEMENT
40-002-0003	SER	09-07-83	CSRS KENTUCKY STATE UNIVERSITY, FRANKFORT, KY
40-003-0005	SER	09-16-83	CES KENTUCKY STATE UNIVERSITY, FRANKFORT, KY
40-099-0001	NER	07-11-83	NAL ASSESSMENT & COLLECTION OF USER FEES WITHIN USDA
40-545-0004	NAR	04-04-83	SEA A76 AUDIT ASSIST PLUM ISLAND ANIMAL DISEASE CENTER
40-545-0005	NAR	04-15-83	SEA CONSTRUCTION MANAGEMENT SERVICES PLUM ISLAND SUFFOLK

TOTAL SEA SCIENCE AND EDUCATION ADMINISTRATION - 06

AGENCY - REA RURAL ELECTRIFICATION ADMINISTRATION

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
09-613-0001	MWR	05-20-83	REA ELECTRIC LOAN MAKING POLICIES WASHINGTON, DC

TOTAL REA RURAL ELECTRIFICATION ADMINISTRATION 01

AGENCY - MULT MULTI-AGENCY/DIVISION CODE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
50-615-0168	NER	07-20-83	NEW YORK COOP EXTENSION SERVICE CORNELL UNIV, ITHACA, NY
50-615-0169	NER	08-02-83	DIST. OF SALARY COSTS AT THE UNIV OF ALABAMA
50-615-0170	NER	09-12-83	COOP STATE RESEARCH SERVICE CORNELL UNIVERSITY ITHACA NY
50-647-0001	GPR	07-08-83	OVERTIME MANAGEMENT NEW ORLEANS, LA
50-648-0001	SER	04-25-83	USDA FUNDING OF NON-FEDERAL COMPUTER SYSTEMS
50-804-0001	GPR	07-12-83	MULT ADP SYSTEMS DEVELOPMENT ACTIVITIES