



United States
Department of
Agriculture

Office of
Inspector
General

Semiannual Report Office of Inspector General

October 1, 1983 - March 31, 1984

PLEASE RETURN TO: ROOM 13-E
MANAGEMENT OPERATIONS STAFF



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

MAY 15 1984

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 from October 1, 1983, through March 31, 1984.

The Inspector General issued 988 audit reports, questioned costs and loans totaling \$860.4 million and resolved 755 audits resulting in total savings of \$315.1 million. This represented \$32.9 million in claims established for recovery, \$278.9 million in agreed-upon savings and management improvements, and \$3.3 million in sanctions.

The Inspector General also reported 798 investigations, 474 indictments, and 475 convictions, resulting in fines, recoveries and collections of \$5.4 million and claims of \$7.6 million.

The overall effects of the Inspector General's activities are continuing to contribute to sounder, more economical operations within the Department. I reemphasize my support for the Inspector General in his efforts to ensure the integrity of the Department's programs and to increase their efficiency.

Sincerely,

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

John R. Block
Secretary

Enclosure

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S U M M A R Y

The Office of Inspector General's (OIG) statistics indicate the priorities of the major programs of the Department. From October 1983 through March 1984, we issued 988 audit reports and 798 reports of investigation. OIG questioned costs and loans totaling \$860.4 million. We resolved 755 audits resulting in total savings of \$315.1 million. This represented \$32.9 million in claims established for recovery, \$278.9 million in agreed-upon savings and management improvements, and \$3.3 million in sanctions. OIG investigations led to 474 indictments and 475 convictions, and resulted in fines, recoveries and collections of \$5.4 million and claims of \$7.6 million.

Our work continues to emphasize prevention as well as detection of fraud, waste and mismanagement within the Department's programs. We view prevention as an inherent part of the duties and responsibilities of OIG, and a number of these activities are contained throughout the report and are also highlighted in a separate chapter.

Food Programs

OIG's allocation of resources has been augmented by increased activity by other Federal and State law enforcement agencies in pursuing fraud in the Food Stamp Program (FSP). OIG has focused its attention on those FSP cases involving large dollar amounts. In Philadelphia, Pennsylvania, a theft of \$4.8 million of food stamps from a contract printer was solved through the combined efforts of OIG, the Federal Bureau of Investigation and local police authorities. This investigation resulted in the indictment of 10 principal suspects, the arrest of approximately 50 other persons involved, and the recovery of approximately \$3 million of the stolen food stamps. Two other major investigations uncovered more than \$2 million in fraud perpetrated against the FSP and other Government entitlement programs by caseworkers. In one instance, a senior official of a department of social services agency was involved.

The verification of recipient income through wage-matching was authorized in late 1981 and mandated for implementation by January 1, 1983. None of the 15 States we reviewed were in full compliance because corrective action was not always taken on cases with potential income understatements and in some cases the States lacked complete or accurate matching data. The Food and Nutrition Service (FNS) has since advised that these States and most others have initiated wage-matches. OIG's wage-matching efforts in 1981 are continuing to show results. Six States have indicted over 1,800 individuals for fraud and are claiming overpayments of \$356,000 against 658 households, while preparing additional claims of about \$2.8 million against 3,962 households. States' efforts to fight fraud

in the FSP are aided by the congressionally mandated 75 percent funding program through which the Federal Government partially reimburses States for investigations and prosecution of food stamp fraud. The deterrent effect of this was not measurable and restitution figures show that the enhanced funding program is not yet cost-effective. We have recommended several actions through which the FNS may increase the effectiveness of the enhanced funding program. FNS agrees changes in the program are urgently needed and has underway a program to improve procedures to achieve better financial results.

Farm Programs

OIG has previously reported significant internal control weaknesses and other loan making and servicing deficiencies in farm loans. While the Farmers Home Administration (FmHA) has made some progress, it has not sufficiently redirected its resources to address all outstanding issues. This is reflected in the number of FmHA audits (seven) remaining unresolved.

FmHA undercollected \$2.3 million from borrowers whose interest rates were not adjusted after 3 years. Housing borrowers received interest credits of \$1.8 million even though their interest credit agreements had expired.

FmHA had not established an allowance for doubtful accounts for those Business and Industrial loan guarantees it repurchased due to borrower default. The value of its repurchased receivable accounts, and the financial position of the Rural Development Insurance Fund were overstated by about \$78.3 million. Final losses were not promptly written off. During our review, FmHA wrote off \$6.8 million in old losses, and we identified an additional \$2.6 million in loan principal which should be written off.

OIG audits disclosed that lender negligence contributed to liquidation problems in five loans guaranteed by FmHA. FmHA was asked to honor guarantees of over \$2.3 million, and our findings will enable them to materially reduce that amount.

The complexity of the Department's loan activities are reflected in the various schemes to defraud these programs. We investigated two separate cases in which bank presidents conspired with others to illegally obtain FmHA funds totaling more than \$5 million. One bank president was sentenced to 5 years imprisonment; sentencing for the other is pending.

In 1983, the Department introduced the Payment-In-Kind (PIK) Program to reduce production and surpluses. This program involved a massive nationwide effort to enroll producers, measure compliance, and transport millions of tons of

surplus commodities for participating producers. OIG assessed and monitored agency activities, advising the Department of potential and actual problems as a means of preventing waste and mismanagement. OIG found that:

- Even with the program's size, complexity, and tight implementation schedule, program compliance was generally good.
- Procedures permitted farms that FmHA held in inventory to enroll in the PIK program and receive benefits.
- Procedures in effect for 1983 permitted flooded acreage to be accepted for idled acreage.

The Agricultural Stabilization and Conservation Service accepted our recommendation to declare farms held in inventory and enrolled in PIK ineligible and rescinded the procedure that permitted flooded acreage in the program.

We performed laboratory tests on 1,300 samples of butter bought and stored by the Commodity Credit Corporation (CCC) and found that 273 samples contained less than 80 percent milkfat, contained foreign materials, or may have been made from unpasteurized cream. The Agricultural Marketing Service is revising its testing and inspection procedures to strengthen controls and is taking action against those vendors who sold butter to CCC which did not meet milkfat requirements.

The Department implemented the Milk Diversion Program (MDP) in 1983. OIG analyzed the MDP regulations before they were published and made recommendations to strengthen internal controls. One change OIG recommended concerned producers with multiple farming units who did not enroll all farms in the MDP. The Department revised its final regulations to require cross compliance among all units in which a producer has an interest.

The Department also implemented the No Net Cost Tobacco Program to end taxpayer support of flue-cured and burley tobacco. We questioned whether the intent of the No Net Cost Tobacco Act of 1982 can be achieved due to the high support prices and production quotas exceeding demand and because of the manner in which CCC permits tobacco associations to apply payments and compute interest on loans. As a result, the Government will absorb \$181 million in interest costs on the 1982 flue-cured and burley tobacco crops under loan.

The Federal Crop Insurance Corporation (FCIC) is continuing to expand the availability of crop insurance as required by the 1980 amendments to the 1938 Act. We found that at the end of the 1982 crop year, FCIC had a cumulative premium deficit of almost \$346 million, largely because FCIC rates do not reflect the relationship of cumulative losses to cumulative premium income.

Other Program Areas

We discovered several schemes to defraud the Government through embezzlement and illegal manipulation of Departmental programs. In two separate cases, we obtained criminal convictions of three employees and four others for defrauding the Government in loan and kickback schemes involving more than \$1.5 million in FmHA loan funds. A number of investigations which previously resulted in indictments of five employees disclosed four additional employee embezzlements from imprest funds operated by the Forest Service.

Matters involving the health and safety of the public are among the highest priorities of OIG. In the meat industry, we investigated cases of abuse that affected the public health, the general economy, or program integrity. In one major investigation, a large meat packing cooperative in Colorado and 13 individuals, including plant employees and two United States Department of Agriculture (USDA) meat graders, have been indicted or have pled guilty to a variety of charges which relate to the processing and sale of unwholesome and substandard food products. The Food Safety and Inspection Service (FSIS) has condemned 5.1 million pounds of ground beef which was processed by the plant and intended for use in the National School Lunch Program. The FSIS declared the product unfit for human consumption after a plant supervisor confessed that the plant processed cattle which had died from unspecified causes. The product is being retained pending proper disposal, and an additional 13.5 million pounds of ground beef is being retained pending further testing.

In another case, a Departmental veterinarian falsely certified that certain cattle were free of disease, thereby allowing the herd to move in interstate commerce. He was indicted on nine counts of making false official statements to the Government.

We are cooperating with the Drug Enforcement Administration and State enforcement authorities in a project to provide intelligence information on domestic cultivation of marijuana through review of data already available, specifically aerial photographs of cropland.

The Federal Government has filed a \$3.4 million civil forfeiture claim against three orange handlers for falsifying shipping reports under three USDA marketing orders. This claim, which resulted from OIG audits, is the largest forfeiture claim in the 46-year history of the marketing statute.

Management and System Reforms

We have concentrated on providing assistance to the Department to develop improved management systems and procedures, as emphasized by the Grace Commission, "Reform '88," and the Federal Managers' Financial Integrity Act of 1982. We

are continuing to contribute to this long-term project of upgrading budget and financial management systems in the Department. OIG is assisting the General Accounting Office (GAO) in its review of the Central Accounting System at the National Finance Center in New Orleans; we are performing various audits of agency cash and debt management activities; and we are testing internal controls in several accounting systems.

We reviewed the Department's efforts to meet the requirements of the Federal Managers' Financial Integrity Act and concluded that the extent of work performed was insufficient for the Secretary to provide an opinion as to the adequacy of USDA's internal controls. The Department agreed and has developed an action plan which provides the framework to fully comply with the Act in fiscal year 1984.

S T A T I S T I C A L D A T A

AUDIT REPORTS ISSUED

From October 1, 1983, through March 31, 1984, OIG issued 988 audit reports, including 620 reports prepared by certified public accountants under contract to OIG. Questioned costs and loans associated with these findings totaled over \$860.4 million. A detailed listing of reports issued during the reporting period is included

as an appendix.

AUDIT REPORTS RESOLVED

OIG closed 577 reports and resolved 178 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	\$ 76,258,228
Questioned Costs and Loans Not Intended for Collection	<u>\$1,909,131,302</u>
TOTAL	\$1,985,389,530
Loan Guarantees Recommended for Cancellation	\$ 1,359,374

At Time of Report Resolution

Postaudit Justification Accepted by OIG	\$ 45,722,529
Costs and Loans Referred for Collection	\$ 31,586,297
Disallowed Costs and Loans Not Intended for Collection ***	<u>\$2,301,607,338</u>
TOTAL	\$2,333,193,635
Loan Guarantees Recommended for Cancellation	\$ 1,359,374
Savings and Management Improvements **	\$ 278,991,914
Sanctions **	\$ 3,380,845

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

*** Includes an estimated \$1,521,950,000 which will result from graduation of FmHA Rural Housing loans to commercial lending institutions. By graduating those FmHA borrowers who could meet the terms and requirements of commercial lenders an estimated savings of more than \$60 million in interest costs could be realized.

DEBTS ARISING FROM OIG ACTIVITIES

Agencies of the United States Department of Agriculture (USDA) also established 215 new claims arising from OIG activities. This amounted to

over \$5.7 million, with \$2.8 million collected against these and prior claims and \$2.6 million waived, compromised, or reduced because of post-resolution justification.

AUDIT RESOLUTION AND FOLLOWUP

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

<u>Agency</u>	<u>Date Issued</u>	<u>Title of Report</u>	<u>Dollar Value Unresolved</u>
FmHA	03-03-83	(1) Emergency Loan Program - Debt Management for Delinquent Borrowers (4638-2-At)	\$35,825,711

<u>Agency</u>	<u>Date Issued</u>	<u>Title of Report</u>	<u>Dollar Value Unresolved</u>
FmHA	08-27-82	(2) Texas State Audit - Emergency Loans (401-31-Te)	\$7,600,000
FmHA	07-06-83	(4) Interest Rates Assigned to Farm Ownership Loans (4632-4-KC)	\$66,867
FmHA	08-23-83	(5) Indiana FmHA Coordinated Audit (401-36-Ch)	\$189,000
FmHA	09-06-83	(6) FmHA Finance Office Control and Accounting for Disbursements (491-116-KC)	-0-
FmHA	09-07-83	(7) Emergency Loan Program, Modoc County, California (499-34-SF)	-0-
ASCS	12-20-82	(8) Indian Acute Distress Donation Program (399-34-KC)	\$180,000
ASCS	09-12-83	(9) Valley County ASCS, Montana (311-1111-KC)	-0-
FSIS	02-08-83	(10) Delaware Indirect Costs (3892-14-Hy)	\$24,000
AMS	06-02-83	(11) Review of Rice Stored in Cooperatives and Other Commercial Warehouses (199-36-SF)	-0-
FNS	02-25-82	(12) Multi-State Sponsors of Family Day Care Homes - Quality Child Care, Inc. (27639-1-Ch)	\$35,000,000
FNS	10-01-83	(13) FNS-CCFP Followup Audit of Quality Child Care, Inc. (27639-2-Ch)	Amount included in (12) above.

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

The issues remaining unresolved concern the Farmers Home Administration's (FmHA's) policy which allows additional loans to delinquent and inadequately secured borrowers who cannot demonstrate the ability to repay their indebtedness, and FmHA's delay in initiating the orderly liquidation of loans to borrowers who have no chance of achieving successful operations. FmHA's position is that its present policies are least detrimental to its borrowers, the agricultural community, the Department and the national economy. We believe 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) Texas State Audit, Emergency Loans

One audit finding remains unresolved because FmHA has not agreed to review fiscal year 1980 emergency loans in selected Texas counties to identify and correct ineligible overdisbursed loans. FmHA maintains that it lacks the resources necessary to make such a review and further contends that the results will not be cost beneficial. We are currently reviewing the corrective actions taken by the FmHA State office on audit sample loans to determine what benefits resulted, and anticipate completion of this review by April 13, 1984.

(3) Interest Rate Assigned to Rescheduled Economic Emergency, Operating and Emergency Loans

(4) Interest Rates Assigned to Farm Ownership Loans

These two audits remain unresolved because claims have not been established to correct improper loans. The establishment of claims has been delayed pending approval and issuance of FmHA procedures for handling improper/illegal loans. FmHA's target date for issuing these procedures has been revised from March 1983 to July 1984.

(5) Indiana FmHA Coordinated Audit

One unresolved issue remains regarding a Rural Rental Housing borrower who received excessive loan funds based on an overstated appraised value of land. FmHA agreed that the appraised land value was overstated but now contends that development costs not disclosed during our audit justify the full loan amount. However, FmHA has not provided evidence to support its position. We continue to work with FmHA to obtain adequate evidence to support the land development costs.

(6) FmHA Finance Office Control and Accounting for Disbursements

Unresolved audit recommendations include: (1) correction of those system problems contributing to the overwritten records and out-of-balance conditions; (2) formulation of a task force to research, document and correct all unreconciled differences since September 30, 1980; (3) testing the integrity of files prior to the conversion

from Burroughs to IBM, and (4) reconciliation of each month's business. FmHA advised that the problem which caused an increased occurrence of overwritten records had been addressed and that routine monitoring would continue on the balancing/reconciliation process, including correction of prior period errors. FmHA does not plan to take any additional corrective action. We have found, however, that the actions taken have not corrected the cited problems.

We continue to recommend correction of system problems which prevent daily balancing, correction of unreconciled differences and file integrity testing. However, due to the rapidly approaching scheduled date for conversion to the IBM system, we believe these corrective actions should occur prior to the implementation of the new program accounting system.

(7) Emergency Loan Program, Modoc County, California

Several recommendations remain unresolved which concern borrower servicing issues. FmHA has not documented an emergency loan borrower's status as a sole proprietor or partnership. This legal determination is necessary to determine loan eligibility, the legal status of collateral liens, and servicing actions necessary to complete corrective actions. The FmHA State office has been slow to respond to this audit and did not timely transmit our audit results and recommendations to the county office.

(8) Indian Acute Distress Donation Program

Claims not established for excessive animal feed distribution were valued at \$180,000. The Agricultural Stabilization and Conservation Service (ASCS) has requested the Bureau of Indian Affairs to make claims determinations or waivers. The Inspector General, Department of Interior, is providing assistance in resolving this audit.

(9) Valley County ASCS, Montana

We have requested additional information concerning the implementation of corrective action.

(10) Delaware Indirect Costs

Regarding OIG's comments that the Delaware Department of Agriculture should not have received cash payments for indirect costs for fiscal years 1976 and 1977, OIG, with the support of the Food Safety and Inspection Service (FSIS), has requested an Office of General Council (OGC) opinion on the unresolved issue.

(11) Review of Rice Stored in Cooperatives and Other Commercial Warehouses

The audit includes two recommendations concerning the need for the Agricultural Marketing Service (AMS) to use Federal Grain Inspection Service (FGIS) procedures in determining inspection results and official grades for rice stored in

cooperative and other commercial warehouses. AMS officials contend that their inspectors are licensed under the United States Warehouse Act and can use other procedures to arrive at a "true grade" provided that the results are in accord with the United States Grain Standards Act. We have been advised that AMS will work with FGIS in accordance with the audit recommendations. However, this action does not complete the audit resolution process. We need a response indicating the corrective action that will be taken and the time frame for accomplishing it.

(12) Multi-State Sponsors of Family Day Care Homes, Quality Child Care, Inc.

(13) FNS-CCFP Followup Audit of Quality Child Care, Inc.

The initial audit was changed from resolved to an unresolved status because the Food and Nutrition Service (FNS) has not sought legislative authority for a "needs test" (income eligibility for participants) in the program. Since the audit, we estimate that FNS has reimbursed child day care homes about \$70 million for participants who are not needy. FNS has declined to propose legislative action because the President's fiscal year 1985 budget includes a provision to place the program under a grant and thereby eliminate the necessity for a "needs test." Since Congress did not accept this proposal in fiscal year 1984, we will keep the audit in an unresolved status until action on the fiscal year 1985 proposal is complete. The followup audit is unresolved because some problems cited in the initial audit have not been corrected. Mainly, FNS has not determined if cash advances were limited to amounts needed for authorized purposes and has not completed a review of questionable claims for fiscal year 1981.

AUDITS OF CONTRACTS

OIG performed or arranged for audits of 56 pricing proposals, cost reimbursement contracts, and contractor claims totaling more than \$38.7 million. These audits resulted in questioned costs or savings of over \$8.8 million.

One area of emphasis involved pricing proposals submitted to the Forest Service (FS) by airtanker firms. The FS enters into contracts with airtanker firms to provide fire protection on public lands. We determined that the airtanker firms' pricing proposals for 1984, which were subsequently accepted by the FS, may result in excessive costs to the Government because the reimbursement rates were established without sufficient support.

Airtanker contractors are paid on the basis of an availability (nonflying) rate and a flight rate. The FS could not establish that general and administrative costs were not included in both rates. Available records, however, show that these costs are duplicated and that they

could result in over \$1 million in unwarranted payments in 1984, and about \$3.5 million altogether, if options on the final 2 years of the contracts are exercised.

Because the FS urgently needed airtanker services for the fire season, it awarded the contracts without resolving the issue. However, FS officials agreed to undertake an analysis of the cost to the Government. They stated if the rates in use differ significantly from the rates developed by the analysis, the FS would act to reform the contracts for the 2 remaining option years, or decline to renew the contracts. OIG will continue to evaluate this procurement.

Our major postaward audits involved the Soil Conservation Service (SCS). Two contractors who performed work for SCS claimed costs in excess of the original contract award, either for additional work or because of extenuating circumstances.

In one case, the SCS contracted with a firm to construct a flood retarding structure costing over \$3.4 million. The contractor submitted additional claims totaling over \$2.1 million, stating the additional costs were incurred because SCS did not meet its contractual obligations. We found the contractor had overstated the amount of additional work performed and duplicated amounts from the original claim onto the additional claim. We determined that the \$2.1 million claims were overstated by almost \$2 million. This case is now before a USDA Board of Contract Appeals.

In the second case, a contractor submitted an additional claim to SCS for \$4.2 million. Our audit showed that the contractor's accounting system did not distinguish between costs incurred under the basic contract and costs attributable to the Government's alleged failure to comply with contractual obligations. As a result, we questioned the contractor's entire claim of \$4.2 million. The matter is now in litigation.

AGENCY

Agricultural Marketing Service
Agricultural Stabilization and Conservation Service
Farmers Home Administration
Federal Crop Insurance Corporation
Federal Grain Inspection Service
Food and Nutrition Service
Food Safety and Inspection Service
Forest Service
Rural Electrification Administration
Office of Inspector General
Multiple Agency
TOTALS:

Inspector General Subpoenas Issued: 16

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

IMPLEMENTATION OF OMB CIRCULAR A-102

OIG has responsibility for 74 State agencies and two statewide A-102 audits, Pennsylvania and Minnesota. During this reporting period A-102 audits have been issued for 28 entities where USDA is cognizant.

In addition to the agencies for which we have been assigned cognizance, we have received and distributed 114 Attachment P audit reports furnished to us from other Federal cognizant audit agencies.

CONTRACTS FOR CERTIFIED PUBLIC ACCOUNTANT AUDIT SERVICES

OIG exercised its option to continue the contracted service with 18 certified public accounting firms. We issued 620 certified public accounting firm audit reports. At the time of issuance these reports questioned costs of more than \$8.4 million. We also resolved or closed 306 contracted audits. The resolution of these audits resulted in claims of more than \$498,000.

A significant number of the contracted audits released examined sponsor submitted claims for participation in the Child Care Food Program in 10 States where FNS directly administers the program.

INDICTMENTS AND CONVICTIONS

Between October 1, 1983, and March 31, 1984, we completed 798 investigations, 722 of which involved possible criminal violations. We referred 393 cases to the Department of Justice.

Our investigations led to 474 indictments and 475 convictions. Fines, recoveries and collections resulting from our investigations totaled \$5,362,314, and claims were established for approximately \$7,645,800.

The following is a breakdown by agency of indictments and convictions:

	October - March FY 1984	
	Indictments	Convictions
4	5	
29	39	
35	46	
1	0	
1	0	
381	369	
14	12	
4	3	
1	1	
1	0	
3	0	
<u>474</u>	<u>475</u>	

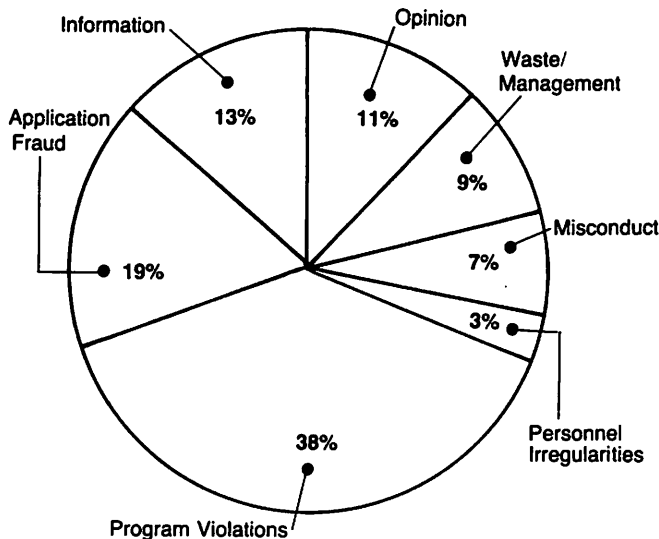
WHISTLEBLOWER COMPLAINTS

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

The Complaints Analysis and Contract Investigations Branch has received 473 whistleblower complaints. The toll free telephone number, operating on a 24-hour basis, continues to be our major source for receipt of whistleblower complaints (76 percent of the total calls).

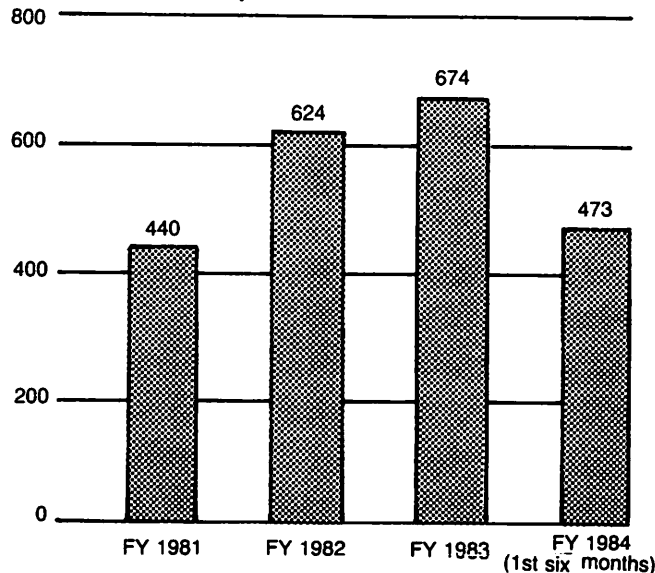
As indicated on the chart below, allegations of program violations (180 calls) are the main type of complaints received.

Whistleblower Hotline Complaints



Complaints received this reporting period: 473
 Number of cases closed: 161

Whistleblower Complaints



One hundred and sixty-one cases have been closed this reporting period; thirty-six of these were substantiated.

The total number of complaints has increased this reporting period by 117 compared to the same period last year. We attribute this increase to the publication of our hotline number by FNS in all retail stores authorized to participate in the FSP. We also published information to USDA employees, reminding them of the hotline.

CONTRACT INVESTIGATIONS

OIG received 91 complaints for Equal Employment Opportunity (EEO) investigations, which are performed by outside contractors. We issued 91 EEO reports by contractors, and have another 154 EEO cases in inventory.

FREEDOM OF INFORMATION AND PRIVACY ACT ACTIVITIES

OIG processed 391 requests under the Freedom of Information Act (FOIA) compared to 354 for the previous 6 months. The following schedule outlines FOIA data over the past two reporting periods.

	Last Period	This Period
Number of Requests	354	391
Number of Favorable Responses	267	340
Number of Unfavorable Responses	87	51
Unfavorable Responses Due to:		
No Records Available	53	19
Requests Denied in Full	17	26
Requests Denied in Part	17	6
	87	51

Other Data Not Directly Affected by the Number of Requests:

Appeals Granted	1	3
Appeals Denied in Part	1	0
Appeals Denied in Full	2	4
Number of OIG Reports Released in Response to Requests	355	411

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

PREVENTION ACTIVITIES

PROGRAM REVIEWS

The Milk Diversion Program Will Not Have the Desired Effect on Milk Production

On November 29, 1983, the Dairy and Tobacco Adjustment Act authorized the Secretary of Agriculture to implement a Milk Diversion Program (MDP) to encourage farmers to adjust milk production to levels consistent with the national demand for milk.

Under the MDP, the Agricultural Stabilization and Conservation Service (ASCS) entered into contracts with milk producers to pay for reductions in milk marketed from January 1, 1984, through March 31, 1985. Producers who met the eligibility requirements had to agree to reduce by 5 to 30 percent the amount of milk marketed for commercial use during the base period. Producers will receive payments of \$10 per hundredweight for the reduced marketings. The Commodity Credit Corporation (CCC) will finance the program in part by collecting an assessment fee of 50 cents per hundredweight on all milk produced and marketed for commercial use in the continental United States.

As the MDP regulations were being developed, we worked with ASCS and made several recommendations for changes. One change concerned producers with multiple farming units who did not enroll all of their units in the MDP. ASCS revised its final regulations to require cross compliance among all units in which a producer has an interest.

To test program implementation, we reviewed county office operations in eight large milk-producing States. We found very few procedural errors, but because participation is low, the program will not obtain the desired reduction in milk production.

Our random survey of dairy producers disclosed they were aware of the program, but that many did not plan to participate. Those not planning to participate gave three main objections to the program:

- Production during the period used to establish bases was lower than current production levels, and producers were reluctant to increase production to the extent needed to participate.
- The producers stated that they would encounter cash flow problems since the MDP would make payments on a quarterly rather than monthly basis.
- The producers felt the slaughter requirements were too restrictive and could unjustly cause hardships if, through no fault of the producer, the cows were not actually slaughtered and the producer faced a penalty or forfeiture of payment.

We will continue monitoring MDP operations to ensure producer compliance and evaluate the cash management of the assessments collected to finance the program.

Surplus Butter Purchased by USDA Needs Closer Inspection

Under the dairy price support program, the CCC is required to purchase quantities of butter, cheese, and nonfat dry milk to support the price of dairy products. Butter sold to CCC must be graded by the Agricultural Marketing Service (AMS) and meet minimum regulatory and CCC contract specifications. As of August 1983, CCC-owned inventories totaled 1.3 billion pounds of nonfat dry milk valued at \$1.2 billion, 854 million pounds of cheese valued at \$1.3 billion, and 475 million pounds of butter valued at \$713 million.

AMS must improve its grading and inspection program. We found five major weaknesses in current procedures: (1) The plant, rather than AMS employees, selects samples for laboratory analysis; (2) grading certificates are issued before laboratory results are known; (3) AMS does not conduct phosphatase tests to ensure products are properly pasteurized; (4) plant sanitation inspections are not made in a timely manner; and (5) there is no effective policy to withdraw grading and inspection services when necessary.

Our laboratory analysis of 1,300 butter samples taken from 370 lots disclosed that 273 lots, valued at \$16.6 million, contained less than 80 percent milkfat, contained foreign materials, or may have been made from unpasteurized cream.

AMS reviewed its grading and inspection procedures and prepared a plan to correct them. If fully implemented, this plan should resolve most of the problems we identified. ASCS agreed to take action against those vendors who sold butter to CCC which did not meet milkfat requirements and agreed to have the remaining inventory tested for milkfat content. ASCS plans to request the Agricultural Research Service (ARS) to conduct a study on phosphatase testing of butter. Based on the study and ARS's advice, ASCS will modify the procurement document to include phosphatase testing.

Directive Review Will Ensure Reporting of Federal Crimes

We found that the directives/procedures of a number of agencies were not in compliance with Departmental regulations. We are currently working with the agencies to update their internal directives and require them to report instances of suspected criminal activity immediately to OIG. These changes will enhance the Department's ability to protect its financial interests and assist OIG in taking action against violators of the law.

AUTOMATED DATA PROCESSING SYSTEM REVIEWS AND MONITORING ACTIVITIES

Strong Internal Controls Will Result in Efficient Automation of Federal Programs

Currently, we are monitoring the development or modification of 12 major automated data processing (ADP) systems. We are providing agencies with details of our findings on an ongoing basis so our concerns can be addressed before systems are implemented, hardware procured, and contracts finalized.

Our upfront system review and monitoring efforts included the ASCS State and county office automation system. We are attending user requirement meetings and have suggested several policy and data element changes to ensure the implementation of strong internal controls.

We recommended three improvements thus far: (1) Social security numbers should be validated at the State rather than county office level to improve system efficiency; (2) system controls should be established to prevent overpayments by identifying employees paid by more than one county office and employees receiving excessive salary payments; and (3) the system should provide for State office electronic access to the county office files to improve management capability.

Some Weaknesses in the Design of State ADP Systems for Food Programs

Results of our monitoring efforts of various State automated systems supporting the Food Stamp and the Women, Infants, and Children programs largely concern development costs:

- One State had claimed \$1,061,777 (\$530,888 in Federal funds) of unallowable development costs. Based on our recommendation, the Food and Nutrition Service (FNS) recovered the \$530,888.
- The system in another State had not been acceptance-tested as specified in the FNS-approved contract. Because the terms of the contract were not fulfilled, we recommended that FNS recover the funds it had provided in support of this project. FNS billed the State \$1,045,000 for systems costs questioned in our audit. The State has appealed the billing through the administrative hearing process.
- In a third State, OIG identified several potential weaknesses in the system and recommended improvements in internal controls, systems documentation, and accounting for development costs.

OIG Reviews a Recent Contract for an Electronic Benefit Transfer System

Recent innovations in the Food Stamp Program

(FSP) are the electronic and paper-based benefit transfer systems which will issue food stamp benefits to recipients without using the printed coupons. We reviewed the development of one State's automated system which was designed to use a magnetic personalized coupon and an online verification of recipients' eligibility on a statewide basis (contract awarded for \$27.5 million).

We had serious concerns about the project. For example:

- Contrary to USDA Federal Assistance Regulations, the State planned to procure a demonstration system without reserving ownership rights to the software. Whenever any copy-rightable "original work" is prepared with grant support, the Department insists on retaining a nonexclusive license to use, and permit others to use, the software developed. In this case, the contractor reserved all rights to the software.
- FNS and the State agency initially justified the procurement waiver of software rights on the basis that no State or Federal monies would have contributed to the cost of software development. OIG found that the State agency had claimed in excess of \$200,000 for development costs, of which FNS was obligated for 50 percent.
- The vendor did not plan to provide all hardware and communications network costs as required. Of the approximate 6,500 retail grocers in the State, about 18 percent have no telephones. The vendor expected the State to pay the estimated costs needed to install the phones and assure the success of the issuance part of the system.
- We found several weaknesses in the general design of the system related to internal controls. There was no user's manual for the pilot counties or a systems acceptance test plan to assure the reliability of the certification process.

On December 1, 1983, the State and the contractor attempted to implement the certification segment of the system statewide with unsatisfactory results. The contractor had underestimated the volume of certification transactions and hardware capability. On February 16, 1984, the State cancelled the contract because the contractor failed to meet implementation deadlines and because of concerns over the additional costs needed to implement the system.

Our efforts helped FNS avoid spending \$13.75 million for a system that could not be used by any other State and \$7 million for telephones. We are continuing to work with FNS, OGC, and GAO to resolve the issue of when the Federal Government should have usage rights to food stamp system software.

LEGISLATIVE AND REGULATORY REVIEWS

Program Fraud Civil Penalties Act of 1983 Should Be Reworded

We reviewed and provided comments to the Department and to the President's Council on Integrity and Efficiency on the "Program Fraud Civil Penalties Act of 1983" (S. 1566). This bill allows Federal agencies to assess civil penalties against any person who knowingly makes a false claim or statement against the United States.

USDA has the authority to impose civil penalties under the FSP and several of its regulatory programs. Enactment of the bill would provide the Department the authority to proceed against those individuals who fraudulently take advantage of other USDA programs, such as the Commodity Credit and Federal Crop Insurance Corporations, but whose cases are not cost effective for the Department of Justice to prosecute.

We support this bill, contingent on one change. Under the proposed revision to section 803(a)(2), title 5 of the United States Code in section 3(a) of the bill, the reviewing official may refer allegations to the Inspector General and may, after reviewing the report of the investigation, require the Inspector General to obtain additional information. This section conflicts with section 3(a) of the Inspector General Act of 1978, which states that the Inspector General is to be under the general supervision of no one other than the Secretary or the Deputy Secretary. We urge that the word "require" in the proposed section 803(a)(2) be changed to "request" to obviate the conflict between the Inspector General Act and S. 1566.

Dairy Promotion Program Order

We provided comments to the Agricultural Marketing Service on their proposed and interim rules to implement title I, subtitle B of the Dairy and Tobacco Adjustment Act of 1983 (P.L. 98-180)

authorizing the establishment of a national program for dairy product promotion, research and nutrition education to be funded by a mandatory assessment of 15 cents per hundredweight on all milk marketed for commercial use by farmers in the continental United States. Although there is some disagreement over the intent of the Act, we believe that it manifests the intentions of the National Milk Producers Federation which proposed it--namely it (1) limits promotion activities to generic, as opposed to brand name, advertising, and (2) limits certification of State or regional dairy product promotion or nutrition education programs to those programs which promote generic, as opposed to brand name, consumption of milk and dairy products. Additionally, we believe that contrary to the Act, individuals serving on proposed advisory committees should be reimbursed only for reasonable expenses and should not be paid fees.

SUPPORT OF FEDERAL DRUG TASK FORCE GROUPS

USDA Aerial Photographs Can Detect Marijuana Fields

OIG has taken the initiative to make available to Federal Drug Task Force Groups and other interested law enforcement agencies drug intelligence information derived from aerial compliance photographs showing domestically grown marijuana. USDA uses aerial color photographs for measuring acreage and identifying crops relative to ASCS programs. The Department photographs approximately 90 percent of the agricultural land in use in the United States on a yearly basis. Use of these photographs for intelligence purposes has been discussed with Federal Drug Task Force Group officials at the national level, and they have expressed considerable interest. The regional offices of OIG, USDA, will act as conduits for the transmission of drug intelligence information to concerned enforcement agencies. This information will be available for the upcoming growing season.

FOOD AND CONSUMER SERVICES

FOOD AND NUTRITION SERVICE

The Food and Nutrition Service (FNS) administers five programs with 1984 budgeted amounts as follows: Food Stamps (\$12.220 billion), Child Nutrition (\$3.586 billion), Special Supplemental Food for Women, Infants, and Children (\$1.274 billion), Special Milk (\$12 million), and Food Donations (\$219 million). The total budget for fiscal year 1984 is \$17.3 billion, an increase over previous years' funding.

FOOD STAMP PROGRAM

Major Food Stamp Theft Solved

During December 1983, \$4.8 million worth of food stamps were stolen from the United States Banknote Company of Philadelphia, Pennsylvania, one of two contract printers which produce food stamps. With the assistance of the Federal Bureau of Investigation (FBI) and the Philadelphia City Police, OIG was able to identify the principals who planned the theft and distribution of the stolen food stamps. The investigation resulted in the indictment of 10 individuals by a Federal grand jury and recovery of approximately \$3 million worth of unredeemed stolen food stamps. One of those indicted was a security guard at the printing plant who assisted in the theft by disengaging the necessary security devices. Stolen food stamps had been traced by OIG throughout the east coast from New York to the Carolinas. Through coordination of the multistate investigation, OIG special agents and local police departments were able to arrest 50 persons for the unlawful possession and redemption of some of the stolen food stamps.

Problems Continue in State Wage-Matching Efforts

The Agriculture and Food Act of 1981 mandated that wage-matching be implemented by each State agency not later than January 1, 1983. There were no waivers or delays authorized for the implementation of these requirements.

By matching a food stamp recipient's reported wages against an independent source of the same data (e.g., employer), local agencies can verify the amount of the recipient's income and determine the correct food stamp allotment. We evaluated wage-matching activities within the FSP in 11 wage-reporting States and four wage request States. Wage request States do not require employers to report wages paid to individual employees for each quarter. Consequently, these States may not have wage data on ADP files available. Under the current law, these States have no alternative but to wage-match with Social Security Administration (SSA) data.

We concluded in our report that although many States have initiated wage-matching to some

degree, none of the 15 State agencies we reviewed were in full compliance. Specifically, the State agencies did not complete wage-matches which met regulatory requirements, and/or did not take proper followup and corrective action on wage-matching results.

Some of the problems we found were as follows:

- Wage information on SSA files is 1 or 2 years old, while some alternative wage sources have more current and useful information. FNS recognized this problem and had introduced legislation allowing States to use alternate sources of information comparable to SSA and unemployment compensation data. This legislation was passed on December 2, 1983, and FNS anticipates issuing final regulations in late summer 1984. OIG supports FNS's efforts to seek this change in the wage-matching regulations.
- FNS has not developed minimum requirements for wage-matching printouts or microfiches that contain wage-matching results. We found that many of these documents contained only unemployment compensation earnings data, but no case file information, such as reported earnings. As a result, an excessive and sometimes unmanageable amount of case reviews will have to be performed at the county and local agency levels.

One FNS regional office is reviewing wage-matching activities as a part of its management evaluation process. If used nationally, this type of review would provide FNS regional offices with some assurance that the States had developed adequate follow-up procedures and corrective action requirements.

Since our audit, FNS advised OIG of corrective actions that had been taken to make certain the 15 States were in compliance with wage-matching requirements. Also, all FNS regional offices are now actively monitoring State wage-matching activities.

OIG Wage Matches Continue to Show Results

OIG's own multiregional computer matches have proven effective against food stamp fraud. Several States continue to show the results of our aggressive wage-matching programs.

- Our followup with the Ohio State agency disclosed that 45 State employees identified by our match were indicted for failing to report their income when applying for food stamps and other welfare programs. In addition, the State agency has filed food stamp and public assistance claims amounting to over \$140,000 against 340 other households identified by our match.

- The Illinois Department of Public Aid has taken aggressive action wherever we have identified potential food stamp overissuances to Federal and postal employees. The State agency identified almost \$300,000 in FSP overpayments to 160 cases. The amount of ineligible welfare payments to these same households during our review period total an additional \$400,000.
- OIG's followup with the Indiana State agency disclosed that 131 individuals identified by our match were indicted for failing to report their earned income when applying for food stamps and other welfare programs. In addition, State agency followup on other cases identified by our match resulted in 318 claims against recipients of food stamps and Aid to Families with Dependent Children for amounts totaling \$216,985 and \$41,903, respectively.
- Previously, we reported that 8,804 significant cases of suspected food stamp fraud were found by wage-matching in 12 counties in four Southeastern States. Audit followup showed that as of December 31, 1983, the 12 counties had completed claim determinations on 5,654 of the cases referred by OIG. Food stamp overissuances on those cases were over \$5.2 million. Prosecutive actions were initiated against 1,692 of these households which fraudulently obtained about \$2.4 million of the overissued food stamps.

FNS's Antifraud Program Needs to Be Cost-Beneficial

In 1979, FNS started reimbursing States (retroactive to October 1978) for 75 percent of the administrative costs for investigations and prosecutions concerning food stamp fraud. As an added incentive, in 1980 States were allowed to retain 50 percent of all collections in fraud cases, and in 1983 they were allowed to retain 25 percent of all collections in nonfraud cases. Forty-six States are now participating in this enhanced funding program.

During our audit of this program, we found some positive factors which indicate a growing emphasis on methods of controlling fraud in the FSP. FNS has conducted seminars on the subject around the country. Some States have also shown considerable initiative. Oregon uses a State income tax intercept to collect claims. Other States, such as Texas and Florida, use prosecution extensively. Also, we noted that many States and counties were in the process of developing computer systems which will greatly enhance their fraud control capabilities.

In spite of these intensified efforts and the high priority assigned to the control of fraud in the FSP, there has not been a significant increase in establishing, prosecuting, or collecting fraud claims. The funding for the program increased from \$10.4 million to \$19.1 million, or 83.6 percent, between 1981 and 1982, while total overpayment claims established

increased only 29.4 percent. During the same 2 years, about \$69 million and \$78 million in fraud and nonfraud claims were established. Claims collected in these 2 years were \$10.9 million and \$14.2 million, respectively. Of these amounts, only \$2.8 million and \$4.6 million specifically derived from fraud cases.

Since quality control reports for both 1981 and 1982 indicate there was over \$1 billion in potential overissuances and ineligible payments, it is apparent that much greater claims collection efforts are needed. If the fraud control program is to realize its potential, it must become more cost-beneficial. We noted some serious problems with the program which have added to its cost but shown little benefit. In some cases, States routinely claimed 75 percent of costs for activities that did not qualify for enhanced funding. Usually these were for non-investigative FSP activities. In other cases, States allocated costs that were properly chargeable to other Federal programs.

The Food Stamp Act also allows only two methods of establishing claims for intentional FSP violation--administrative hearing and prosecution. Both are expensive, and time-consuming, and have been only partially effective. Generally, administrative law provides States with little or no enforcement authority. The prosecution process, on the other hand, often does not achieve important objectives, such as program disqualification and adequate restitution. Most States at best make only perfunctory efforts to collect food stamp fraud claims. These efforts are further limited by inadequate information and accounting systems which prevent the effective monitoring of disqualifications and collections.

We have recommended several actions through which FNS may increase the effectiveness of the enhanced funding program. FNS agrees that changes in the program are urgently needed, and has underway a program that should result in a less burdensome system for the States to operate, a greater financial incentive to pursue food stamp fraud, and ultimately better detection and prosecution of fraud and collection of claims in the FSP.

Public Employees Defraud the FSP in Guam

A joint investigation by OIG and the FBI disclosed that the Deputy Director of the Guam Department of Public Health and Social Services (DPH) and two DPH caseworkers entered 125 to 150 fictitious families (all with 5 to 9 dependents) onto the food stamp rolls in Guam between January 1980 and June 1982. During this period, in excess of \$700,000 worth of food stamps were fraudulently issued to these families. In 85 of these fictitious cases, food stamp benefits went to the Deputy Director, members of his family, or close personal friends. Benefits in the remaining cases went to members of the caseworkers' families or their associates. Since the investigation was initiated, the Deputy Director and one of his associates have fled the island and are

reportedly in the Philippines. The United States Attorney's office in Guam is planning to seek indictments of the Deputy Director, the two case-workers, and 12 other individuals.

Our investigation in Guam also discovered, in an unrelated case, that an assistant payment worker of the Guam DPH authorized the fraudulent issuance of a total of \$22,571 in food stamps during the period May 1981 to October 1982.

In this case, the payment worker reopened cases that had been terminated and increased the family size in order to increase the recipients' entitlements. After the worker authorized over-the-counter issuances of food stamp Authorization to Participate (ATP) cards in the case names, her associate would receive the cards, and both she and her associate would redeem them.

The payment worker was indicted and found guilty on 43 counts of conspiracy, mail fraud, and theft. She was sentenced to 5 years imprisonment on the conspiracy charge, 5 years imprisonment for stealing food stamps, and 1 year imprisonment on the mail fraud charge. Imprisonment was suspended, and the worker was placed on 5 years probation and fined \$15,000.

Under a plea agreement, the associate was allowed to plead guilty to one count of conspiracy and one count of theft. He was sentenced to 5 years imprisonment (suspended), placed on 5 years probation, and fined \$8,400.

Theft and Trafficking Remain Major Problems for the FSP

While the fraudulent receipt of food stamps represents a continuing loss to the FSP, the theft of food stamps and the illicit exchange of food stamps for cash or other nonfood items (trafficking) constitute an equally costly drain on FSP funds. Several cases were developed this period that show the magnitude of theft and trafficking in the FSP.

- A retail store owner in New York worked in collusion with employees of a check cashing establishment which was an authorized food stamp issuer. The store owner bought ATP's from mail thieves and redeemed them through the cooperating check-cashing employees. At least \$100,000 worth of food stamps were illegally obtained. Four persons have been indicted to date. One person has been convicted and other legal action is pending. OIG worked with the United States Postal Service during this investigation.
- An individual was arrested in Chicago, Illinois, for trafficking in food stamps, following an investigation by OIG and a Federal strike force. This individual and a co-conspirator illegally acquired in excess of \$91,650 in food stamps for \$36,500 cash. Trial is pending.

- OIG agents were assisted by investigators from the Los Angeles Police Department in the arrest of a person for trafficking in over \$113,000 in illegally acquired food stamps. The person arrested had previously attracted local media interest stemming from his operation of a "soup kitchen" for poor people in the area. Because of his involvement in the soup kitchen, he reportedly testified last year before the House Agriculture Committee on hunger in America. Bond was set at \$100,000 and trial is pending.

- In a separate matter, OIG Agents and Los Angeles police officers arrested an individual for trafficking in approximately \$64,000 in illegally acquired food stamps. Charges in the case are pending.

- OIG and local police cooperated in an investigation of food stamp trafficking in Bristol, Virginia, and Tennessee. Thirty persons were arrested and indicted for buying food stamps in exchange for cash and a wide variety of items. To date, 25 persons have pled guilty or have been convicted, four trials are pending, and one subject is a fugitive.

- At the request of the United States Attorney, eastern district of North Carolina, OIG worked with the city and county Narcotics Bureau in an investigation of the exchange of food stamps for narcotics and other items in the Fayetteville area. To date 36 individuals have been indicted on food stamp and narcotics charges.

The Secret Service Will Investigate Some Food Stamp Cases

OIG has executed a formal Memorandum of Understanding with the United States Secret Service, which grants that agency jurisdiction to investigate certain violations of the Food Stamp Act. Generally, the Secret Service investigations will focus on nonprogram participants who are suspected of trafficking in food stamps. This will be in addition to the food stamp counterfeiting investigations which the Secret Service already conducts.

WOMEN, INFANTS AND CHILDREN PROGRAM

Inadequate State Controls Cause Losses in the Women, Infants, and Children Program

We performed one statewide audit of the Women, Infants, and Children (WIC) Program. We found that the sample State overreported its food costs due to inadequate controls over the identification and payment of both invalid food vouchers and those paid to unauthorized vendors. We estimate a loss of over \$6.1 million for the audit period October 1981 through May 1983. Improved control over manual vouchers issued by the local agencies was needed. Under the current

system, the State has no assurance that the unreconciled vouchers represent valid issuances and proper program costs. The State has paid out \$222,399 on 25,868 unreconciled vouchers for the audit period October 1981 through April 1983.

Administrative expenses incurred by the local agencies were not adequately monitored and controlled by the State. Our review showed the State had inadequate controls over the \$1.4 million in advances to 52 local agencies.

Controls were also insufficient to monitor the authenticity of authorized representatives (proxies), outreach, and vendor abuse at local levels:

- Agencies exercised poor control over the vouchers issued to proxies of WIC participants. Because of this, the State cannot be sure that participants are receiving correct benefits and that the proxies are using the food vouchers properly. We noted particular problems at one specific local agency where a single proxy would pick up as many as 2,500 vouchers per month, and the agency's staff would sign the proxy's name on the check register.
- The State did not have an adequate system to assure that increased program participation was from targeted potential participants in high need areas. At the same local agency, out-of-State and out-of-county participants (sometimes as far as 75 to 100 miles from the agency) were permitted to participate even though the State had no assurance that the participants were receiving health care at a facility within the local agency's area.

The State agency has initiated corrective actions on most of the deficiencies outlined.

CHILD NUTRITION PROGRAMS

Stronger FNS Guidance Urged for the National School Lunch Program

The Child Nutrition Act of 1966 authorizes payments to States that provide milk, lunches, and breakfasts to school-age children. Approximately

\$2.9 billion was budgeted for the National School Lunch Program in fiscal year 1984, and 91,000 schools participated nationwide, serving 23 million children.

Our audit of the National School Lunch Program in six States demonstrated that FNS needs to further improve program management and operations by providing better program guidance and increasing emphasis on internal controls.

- At least six States did not maintain their matching share of administrative costs, contributing to a cumulative deficient funding amount of \$6.5 million since 1977. In addition, the minimum each State must contribute as its share of the administrative expense for the State program may not be adequate because the funding level was established from base year 1977 data. We found this information was dissimilar, incomplete or unsupported.
- At 10 School Food Authorities, procedures for approving applications for free and reduced-price meals were not adequate or not followed. This resulted in ineligible or questionable reimbursements totaling \$601,000.
- Meal accountability systems used by eight School Food Authorities did not ensure that the meal counts were reliable and that the claims for reimbursement were accurate. Consequently, program reimbursements totaling \$3.4 million were overpaid or disbursed based upon questionable data.
- Three State agencies discontinued accounting in their property records for \$693,500 worth of equipment acquired with Food Service Equipment Assistance funds.
- Three school food authorities did not follow established food service management companies' contract award and specification regulations for contracts totaling \$404,000.

FNS concurred with the conditions cited in the audit report and promptly began to develop a corrective action plan to improve the overall management and operation of the National School Lunch Program throughout the United States. OIG will be monitoring these actions.

FARMERS HOME ADMINISTRATION

The Farmers Home Administration (FmHA) is the Department's credit agency for rural development and agricultural lending activities. As of December 31, 1983, it had about 1.5 million active borrowers and a loan portfolio of about \$61.5 billion, \$3.2 billion of which was guaranteed.

FmHA FINANCIAL ACTIVITIES

We performed four audits to determine how effectively FmHA handled Farm Ownership/Limited Resource loans with 3 and 4 percent interest rates, interest credit cancellations on Rural Housing loans, loan closures, and interest adjustments on reamortized loans.

Interest Rates Not Properly Increased on Farm Ownership/Limited Resource Loans

Our computer analysis of Limited Resource/Farm Ownership loans identified 1,421 loans, with unpaid principal balances totaling \$114,776,545, whose 3 and 4 percent interest rates had not been increased, as required, after the loans were outstanding 3 years. The agency undercollected \$2.3 million in the first year the increase should have been effective.

FmHA accepted our recommendation to correct the accounts and strengthen controls, but stated that it could not retroactively adjust the interest rates because it is required to give the borrower a 30-day notice prior to the change.

Interest Credit Not Cancelled on Rural Housing Loans

A 1980 computer analysis of Rural Housing loans with expired interest credit agreements, identified 1,236 loan accounts which were continuing to receive improper annual interest credit subsidies totaling about \$940,000. Our follow-up analysis found that the number of loan accounts receiving interest credit, even though the interest credit agreements expired, increased to 2,056 and the amount of the improper annual interest credit subsidy increased to \$1.8 million. As a result, the agency has now corrected all of the accounts and has agreed to develop a computer software program to automatically screen accounts for uncancelled interest credits.

Loans Not Properly Closed 30 Days After Check Date

In 1981, we reported that FmHA paid unnecessary interest of at least \$8.7 million in fiscal year 1980 because of the elapsed time between loan check dates and loan closings. To minimize interest cost, FmHA issued an Administrative Notice requiring county offices not to request

loan checks until they were needed. FmHA also developed a system which included electronic funds transfers to coincide with loan closing to eliminate any unnecessary interest charges.

A follow-up computer analysis in 1983 found that FmHA continued to incur unnecessary interest charges because loans were closed more than 30 days after the check dates. As a result of untimely loan closings in October, November, and December 1982, FmHA paid excessive interest charges of over \$1.7 million.

Loans Were Reamortized To Obtain Lower Interest Rates

The number of loan consolidations, reschedules, and reamortizations increased from 737 in October 1982 to 8,630 in March 1983, over which period of time interest rates began to decrease. FmHA regulations allow borrowers whose loans are consolidated, rescheduled, or reamortized to obtain the lower current interest rate on loans for operating purposes. We found that 31 percent of the loans are rewritten to obtain lower interest rates. The Farm and Home plans showed the borrowers could have made annual debt repayments based on the rates and terms of the old loan.

We recommended that guidelines be issued requiring State and county offices to approve consolidations, reschedules, or reamortizations only when needed.

GUARANTEED LOANSAudits Help FmHA Settle Loan Liquidation Claims

Under FmHA's guaranteed loan programs, such as the Business and Industrial (B&I) Program and the Emergency Livestock Program, private-sector lenders make loans to organizations or individuals with FmHA guaranteeing up to 90 percent of the loan. We have continued to audit cases where lenders have made guarantee claims against FmHA. The following details some of our efforts during the past 6 months:

We reviewed one lender's deficient servicing and liquidation of a borrower who received an \$805,000 B&I loan to convert a ship to use in commercial fishing. The lender had signature authority over the disbursement of loan funds and knowingly disbursed at least \$259,242 for unapproved purposes and \$522,928 for unknown and undocumented purposes. The lender also failed to document and account for loan collateral. Required construction work on the ship was not completed, and its appraised value, assuming completion, was therefore overstated by about \$300,000. Additionally, at least \$130,000 worth of collateral which FmHA required to be obtained with loan funds was not purchased.

This same lender also made seven other B&I loans, some of which are also in liquidation. Our review confirmed that problems in loan servicing were evident in these loans also. The lender misused \$547,500 in loan funds and did not document the use of loan funds totaling over \$6,500,000. In addition, the lender retained compensating balances of \$638,000 from borrower funds, contrary to FmHA instructions.

We recommended that FmHA confer with the OGC in order to recover from the lender the loan principal and interest paid by FmHA (\$779,969) and to determine if the loan guarantees on the seven other loans could be declared unenforceable. FmHA, with OGC's concurrence, has agreed to recover the funds from the lender. FmHA also warned the lender that any loss claims submitted on the seven other loans will be reduced by the amount of loan funds whose use was undocumented or unallowable, as shown in our audit report.

- A lender initiated foreclosure action to liquidate a \$1 million B&I loan, 85 percent of which was guaranteed by FmHA. Subsequently the borrower's firm, the principal owner and a creditor, alleged improper seizure of assets and filed countersuits totaling \$47 million against the lender, as agent for FmHA.

Following our audit work, in coordination with OGC and FmHA's State and national personnel, FmHA received \$240,000 as a negotiated settlement. The settlement enabled the lender to obtain releases from the countersuits and FmHA to receive more funds than the liquidation value of the collateral which secured the loan.

- We reviewed the liquidation of a \$265,000 B&I loan that was 90 percent guaranteed by FmHA. Our audit disclosed questionable use of loan funds and resulted in a \$64,549 claim filed against the lender by FmHA.
- FmHA guaranteed 90 percent of a \$350,000 emergency livestock loan made by a lender to a borrower in 1975. The borrower defaulted on the loan in October 1982 and there was no collateral to be liquidated. The lender filed a report of loss in March 1983, requesting FmHA to pay \$354,748.23 (90 percent of the \$394,164.70 reported loss). Our audit showed that loan funds had not been used for authorized purposes and that the lender was negligent in its loan servicing. FmHA informed the lender that the entire loss claim, \$354,748, was disallowed.

FmHA Does Not Show All Uncollectible Loans

Our audit of FmHA's accounting for repurchased loan guarantees and loss payments in the B&I Loan Program disclosed a number of accounting and debt management deficiencies. The value of the repurchased loan guarantee receivables was overstated by an estimated \$78.3 million because

FmHA had not established an allowance for uncollectible loans which had been repurchased. A high percentage of these repurchased loans were in liquidation or were delinquent, and FmHA could not expect to recover the full loan amounts. Additionally, guaranteed loan losses were understated because FmHA did not write off all losses incurred. During our audit FmHA wrote off \$6.8 million in principal and interest on uncollectible guaranteed loans, but we identified an additional \$2.6 million in loan principal that should be written off.

FmHA officials agreed to review the accounts in question and take the necessary corrective action. They disagreed with our recommendation to establish an allowance account for uncollectible loans which had been repurchased, but said they will footnote their financial statements to indicate the provision for losses. However, FmHA's current and proposed methods of disclosing the repurchased loans receivable account and the provision for loan losses are not in accordance with generally accepted accounting principles. These principles stipulate that contingencies must be recorded when highly probable and subject to reasonable estimation. Both criteria are in evidence in this issue.

Fifteen Guilty of Fraudulently Obtaining Guaranteed Loan Funds

The former president of a now defunct Florida bank, along with a business associate and an FmHA loan packager, pled guilty to conspiracy to defraud the FmHA Guaranteed Emergency Loan Program. The bank officials had diverted loan funds to their own accounts and had falsified documents so the loan packager and others could receive FmHA-guaranteed loans. The former bank president was sentenced to 5 years imprisonment and 4 years probation. The business associate was sentenced to 2 1/2 years imprisonment and 5 years probation. The loan packager was sentenced to 18 months imprisonment, to be served concurrently with a previous 18-month sentence imposed in connection with another FmHA-guaranteed loan fraud at the same bank. As a result of this OIG investigation, 10 individuals have been convicted or have pled guilty to charges of fraud, embezzlement and income tax evasion. Thirteen FmHA Guaranteed Emergency loans totaling \$4,190,000 were issued by this bank from 1977 to 1979. The bank was closed in 1980 because of its record of bad debts.

The former president of a Cairo, Illinois bank, the bank's former executive vice president, and a Missouri businessman were found guilty of conspiracy and making false statements to obtain \$900,000 in loans guaranteed by FmHA under the B&I Loan Program. During an 18-month period the borrower company obtained \$600,000 in FmHA loan guarantees and had applied for another \$300,000 guarantee which was not issued by FmHA due to the deteriorating financial condition of the company. The loan funds were illegally used to pay personal loans and expenses of the businessman. Sentencing is pending.

The president of a Louisiana construction company was sentenced to 2 years in prison and fined \$10,000 after being found guilty of five counts of conspiracy and making false statements about the financial strength of his firm to obtain a B&I loan. His certified public accountant, a co-conspirator in the scheme, pled guilty to one count and was sentenced to 6 months in prison. The conspirators were charged with providing false financial statements to FmHA and to a bank in support of an application for a \$700,000 guaranteed B&I loan.

OPERATING LOAN PROGRAM

FmHA Slow to Correct Program Vulnerability

As we reported in the previous semiannual report, we have been attempting to work with FmHA to make the Operating Loan (OL) Program less vulnerable to borrower fraud and abuse and to assure timely referral of suspected OL violations to OIG for investigation. In August and September 1983, OIG presented FmHA with suggested changes in the way it administers the OL Program and makes referrals to OIG. FmHA officials agreed with many of our suggestions and assured us orally that the changes would be implemented shortly after September 1983.

As of March 31, 1984, FmHA officials have not implemented needed internal controls in this highly vulnerable area. On September 30, 1983, the unpaid balances on FmHA Operating Loans totaled more than \$3.5 billion. We will continue working with FmHA in an attempt to develop controls which will render the OL Program less vulnerable to borrower fraud and abuse.

FARM LOAN PROGRAMS

Delinquent Borrowers Should Have to Account for ASCS Benefits

We performed a review in three States to determine what actions FmHA may have taken to have delinquent borrowers account for payments or benefits received from ASCS. ASCS is not required to account for benefits issued to borrowers unless FmHA obtains an assignment from the borrower and files it with ASCS.

We selected 125 FmHA delinquent borrowers for review. In 87 of the cases, borrowers had not accounted for 1983 ASCS benefits valued at \$1,400,920. Most of the ASCS benefits were made under the Payment-In-Kind (PIK) Program. In 44 of the 87 cases, the unaccounted for benefits exceeded \$10,000 per case, the highest amount being \$78,683 for one case.

On March 10, 1983, FmHA issued an Administrative Notice which discouraged the use of "assignments" for PIK benefits (i.e. having the delinquent FmHA borrower sign his PIK entitlement over to FmHA).

However, we found that one State office was advised by OGC that assignments could be used. We therefore requested clarification as to FmHA's lien status on PIK benefits. FmHA said that State statutes on the issue may vary and each State would have to obtain legal guidance. We recommended that all State offices obtain OGC advice on the issue and obtain assignments so that FmHA could be assured of its fair share of proceeds the delinquent borrower may receive.

Three Former FmHA Officials Guilty of Farm Program Fraud

In separate cases, FmHA officials were found guilty of theft or embezzlement of loan funds, or of granting farm loans that resulted in their personal financial gain:

- FmHA county supervisor from South Carolina was sentenced to 8 years imprisonment after he pled guilty to conspiracy and embezzlement of \$825,570. His co-conspirator, an ASCS State office program specialist, also pled guilty to conspiracy and was sentenced to 4 years imprisonment. The county supervisor and program specialist fabricated FmHA loan files for two nonexistent FmHA borrowers and used the files to defraud the FmHA of \$825,570 in emergency and disaster loan funds. In order to make the fraudulent loans appear legitimate, the conspirators used one FmHA loan check for over \$59,000 to repay a previous FmHA loan to one of the fictitious borrowers.
- FmHA county supervisor from Washington pled guilty to conspiring with a co-defendant to obtain 35 acres of land for himself through the alleged purchase of the property from an FmHA borrower by the co-defendant. The county supervisor was sentenced to prison for a year and a day.
- FmHA county supervisor in Texas and an FmHA borrower were sentenced to 10 years imprisonment after being convicted of theft and conspiracy to steal loan funds from FmHA. The county supervisor approved numerous FmHA loans to eligible and ineligible borrowers and, through the use of various schemes, converted some of the loan funds to his own use and that of his co-conspirators. At least 13 borrowers and loan funds of over \$763,000 were involved in the schemes. Prior to the county supervisor's trial, four other FmHA borrowers involved in the case pled guilty to various counts of embezzlement, making false statements and the illegal disposition of property mortgaged to FmHA. The four borrowers received sentences ranging from probation only, to probation and a \$5,000 fine. Neither the FmHA officials nor the ASCS employees are currently employed by the Department.

RURAL RENTAL HOUSING PROGRAM

FmHA Corrects Weaknesses in the Rural Rental Housing Program

During 1982, we issued an audit report detailing legislative, regulatory and policy changes that were needed in FmHA's Rural Rental Housing Program. We recently completed a followup review with the purpose of determining whether our previous recommendations had been implemented.

FmHA had taken positive steps to implement the majority of our previous recommendations. However, we recommended that additional FmHA actions be taken to: (1) update tenant certifications when significant income changes are reported; (2) establish a limit on the value of assets an individual may own and still receive rural rental housing benefits, and publish the proposal in the Federal Register; and (3) revise regulations to permit FmHA and OIG access to management firm records where an identity of interest exists between the borrower and the management firm. FmHA has told us that corrective action is being taken.

FEDERAL CROP INSURANCE CORPORATION

The Federal Crop Insurance Corporation (FCIC) is a wholly owned Government corporation which was created to promote the economic stability of agriculture through a sound system of crop insurance. For the 1983 crop year, as of January 28, 1984, reported premiums and estimated indemnities are to be about \$280 million and \$629 million, respectively. Additional premium income of about \$20 million is expected to be added when all reports are complete. Through the 1982 crop year, for each \$1 of premium collected, \$1.16 was paid out in indemnities.

Inadequate Actuarial Practices Result in FCIC Premium Deficits

The existing rate adjustment procedures do not generate enough premium income to pay insured crop losses. For the procedures to be effective, FCIC must adjust the premium rates to reflect the relationship of cumulative losses to cumulative premium income (loss ratio). By not making this adjustment, FCIC has directly contributed to the Corporation's cumulative premium deficit of almost \$346 million at the end of the 1982 crop year.

Our audits disclosed two other weaknesses in FCIC actuarial practices that affected the premium deficits:

- The premium rates determined for each risk area in a county do not necessarily reflect the losses experienced in each risk area. Consequently, the insureds in some risk areas are subsidizing deficiencies in the premium rates charged insureds in other risk areas.

- FCIC does not separate the premium income and indemnities into their normal and catastrophic reserve portions. This has hampered analysis of the adequacy of the catastrophic reserve rate.

We recommended actions designed to: (1) generate sufficient premium income to pay insured crop losses; (2) assure that the premium rates charged the insureds in each risk area are commensurate with the actual risk involved; (3) establish the adequacy of the catastrophic reserve rate; and (4) assure the timely identification and adjustment of coverage and rate structures which reflect current yield and loss trends.

Soybean Insurance Provisions Need to be Simplified

In 1983, FCIC implemented a review project to assess management practices by the insureds and the accuracy of their soybean acreage reporting. Guarantees offered for various "preferred" soybean practices differ substantially from those offered for ordinary practices. The practices are identified according to a combination of planting dates, soil test results, and the treatment of soybean seed with the recommended amount of molybdenum.

We monitored the review project in which FCIC personnel visited 5,811 insureds and prepared acreage reports on 1,037,252 acres of soybeans. The reports covered 803,090 acres of soybeans treated according to the preferred practice, and 234,162 acres treated according to the ordinary practice. FCIC personnel were of the opinion that most ordinary practice soybeans would have been reported as preferred practice if the reviews had not been made. The reviews also showed that the soil test requirement was not being strictly enforced.

We recommended that FCIC simplify the soybean program by establishing and implementing one practice, one planting completion date, and one uniform guarantee based on the insurance rating assigned. We also recommended that the soil test requirement either be deleted or administered on a uniform basis--in short, that all insureds have the same requirement. FCIC indicated that the recommended actions will be fully considered for their 1985 program. A final management decision is to be made by September 30, 1984.

RURAL ELECTRIFICATION ADMINISTRATION

Bid-Rigging Case Ends in Conviction

Our last semiannual report mentioned an OIG/FBI investigation which led to the indictment of the former procurement manager of an REA cooperative and the president of a company which was awarded \$2.6 million in construction contracts by the cooperative. A trial of the two individuals on charges of conspiring to defraud the REA by not

allowing competitive bidding on the construction contracts, ended in a hung jury. A second trial of the individuals on essentially the same charges, resulted in both being convicted of conspiracy to defraud the United States and multiple instances of mail fraud. Sentencing of both individuals is pending.

Rural Electrification Legislation Should Change Loan-Making Criteria

Our two recent audits of electric distribution loans recommended four program changes which would require legislative action. We recommended the Rural Electrification Administration (REA) seek legislation: (1) to change loan-making cri-

teria so financially strong electric distribution cooperatives can be required to obtain increased nonfederal financing; (2) to increase interest rates on revolving fund loans up to the Government's cost of borrowing; (3) to change the definition of rural eligibility; and (4) to consider initiating a guaranteed loan program for the cooperatives.

While the first two issues have been resolved, REA has not drafted legislative proposals for the last two issues. Rather, REA believes it has the latitude to make regulatory changes that would limit financing to nonrural areas and that lending institutions seem to be willing to loan cooperatives money without a guarantee.

AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

The ASCS administers commodity and related land use programs designed for voluntary production adjustment; resource protection; and price, market, and income stabilization. ASCS also provides operating personnel to the Commodity Credit Corporation (CCC), a Government entity that finances the USDA commodity programs.

CCC programs include price support, supply, storage facility, commodity export and special activities. CCC promotes agricultural exports through sales, payments, guarantee of credit, and other operations. For fiscal year 1983, CCC reported a net operating loss of \$7.8 billion.

NO NET COST TOBACCO PROGRAM

The No Net Cost Tobacco Program Act of 1982 provides that the 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. We conducted an audit to evaluate the effects of the 1982 Act on the tobacco price support and production adjustment programs.

Program Costs Likely to Be Higher Than Expected

Unless legislative changes are made to reduce tobacco support prices and marketing quotas, it is doubtful that the intent of the 1982 Act can be achieved. As a result of high support prices, United States tobacco is becoming less competitive against foreign tobacco in domestic and foreign markets, and as a result of high marketing quotas, production has exceeded market demands. Domestic producers have placed large quantities of surplus tobacco under loan, where it remains in inventory, accumulating costs. As of June 30, 1983, about 954 million pounds (green weight) of flue-cured and burley tobacco placed under loan during the period 1975 through 1982 was still in inventory. The loan value of this 954 million pounds is about \$1.5 billion. About 528 million pounds of this inventory was placed under loan in 1982, while about 426 million pounds was placed under loan before 1982. Sales income generated from these inventories is anticipated to be insufficient to pay all costs associated with the inventories.

For tobacco placed under loan before 1982, the costs associated with the inventory are paid by the Government. Because producers must stand the losses on 1982 and future years crops, there is an inherent incentive for the producers' tobacco associations to dispose of the 1982 tobacco crop before the 1981 or older crops. Therefore, increased efforts and perhaps new strategies need to be taken to dispose of tobacco placed under

loan before 1982.

One way to encourage the associations to dispose of pre-1982 crops is to reduce the possibility of producer losses through lower production costs. The elimination of the lease and transfer provision could reduce production costs and provide the opportunity for lower price support rates. A major cost of production to growers is lease payments made to nonproducing quota owners. In the flue-cured tobacco area, from 35.7 to 46.8 percent of the effective quotas for crop years 1980 through 1983 had been leased from nonproducers and transferred to producers' farms. Flue-cured growers were paying from 25 to 80 cents per pound to lease quotas while burley tobacco growers were paying from 15 cents to \$1 per pound.

Immature tobacco adds to the inventory problem. About 109 million pounds (42 percent) of the flue-cured tobacco taken under loan in 1982 was harvested prematurely. According to Agricultural Marketing Service (AMS) tobacco graders, immature tobacco cannot be sold on the export market. The export market accounts for about 50 percent of the sales of loan tobacco. Other than slightly lower price support rates, there are no restrictions on immature tobacco being placed under CCC loan. The difficulty in selling this tobacco could also increase program losses.

The method CCC allows tobacco associations to use in computing interest costs on loans and in applying repayments is of particular significance. CCC allows tobacco associations to apply repayments entirely to principal and then to interest without having the interest compounded. CCC, on the other hand, applies payments on its total borrowing from the Treasury in the form of principal and compounded interest. (Interest is compounded semiannually.) For the 1982 crop of flue-cured and burley tobacco under loan, we estimate that about \$181 million of interest costs would be paid by the Government rather than by the tobacco producers, unless changes are made. On January 1, 1984, ASCS changed its method of applying sales proceeds to principal and interest. However, the new method will not recover all costs.

Contribution or assessment rates, which were established to cover expected losses for flue-cured and burley tobacco taken under loan in 1982, were understated by 13.7 cents and 6.31 cents per pound, respectively. We concluded that the associations had underestimated losses on flue-cured and burley tobacco by \$185 million and \$41 million, respectively.

On November 29, 1983, the Tobacco Adjustment Act of 1983 was enacted. The 1983 Act satisfies several of our recommended actions; however, in two instances it may result in greater problems. In one instance, the freezing of tobacco price

support rates at the 1982 level for 1983 and 1984 crops may increase the difficulty of disposing of tobacco taken under loan before 1982. Since the freezes will stabilize the selling price of the current year crop of tobacco, it will be difficult to sufficiently increase the selling price to absorb interest and other carrying costs. In the second instance, the 1983 Act eliminated the requirement for lessors to contribute to the flue-cured no net cost fund. Losing this revenue, the flue-cured association will need to increase further its 1984 contribution rate for the 1982 crop of tobacco.

PAYMENT-IN-KIND PROGRAM

The 1983 PIK Program provides that farmers who take out of production the land that they normally plant in program crops, may receive from Government reserves a percentage of the grain normally raised.

Producers Received PIK Entitlements Based on Ineligible Land

To evaluate compliance with program requirements we selected a sample of 1,157 farms participating in the 1983 PIK Program. Our review showed that producers on 11 percent of the farms did not fully comply with program requirements. The producers involved had designated ineligible or insufficient land as idled acreage, or planted program crop acreages in excess of the allowable tolerances. We project that if ASCS identified all noncomplying farms, the producers would be subject to program benefit losses of over \$774 million and assessed liquidated damages of about \$153 million under their PIK contracts. However, if ASCS determined that the producers made a good faith effort to comply, program benefits would still be reduced by over \$146 million.

Besides designating ineligible or insufficient land for conserving use, producers on 6 percent of the farms in our sample did not carry out needed maintenance practices to prevent soil erosion and control weeds on land idled for program purposes. Producers on approximately 42,000 farms did not properly maintain 1.8 million idled acres, for which ASCS could assess maintenance penalties of approximately \$45.7 million.

ASCS is currently determining what overall steps it can take to address the problems of compliance. Meanwhile, it is taking action on the noncompliance cases we identified. To date, ASCS has assessed standard payment reductions on 54 farms and denied program benefits and assessed liquidated damages against producers on two farms.

We also gave ASCS our ideas to improve the effectiveness of future programs:

- ASCS should prohibit producers from participating in the program on one farm while increasing crop production on another nonparticipating farm. Our sample showed that pro-

ducers overplanted their acreage bases on nonparticipating farms by 6.4 million acres, while qualifying for PIK payments worth about \$1 billion on their participating farms.

- ASCS should require that the productivity of the land idled for PIK be equal to that of land devoted to crops. Our sample showed that producers on 10,442 farms having primarily both irrigated and dry cropland would have received \$47.7 million less in PIK benefits if their payment were reduced to better reflect the productivity of the idled land.
- ASCS should exclude land that would not have been cropped in the absence of the program. Approximately 14,000 acres of flooded and unfarmable land in one State was used to support PIK entitlements valued at over \$4 million.

In one State some land idled for PIK would not have been planted to the producers' normal crop (rice) in the absence of the PIK Program because the irrigation company that provided water for the producers' rice fields had gone out of business in 1980. Nevertheless, 37 producers received entitlements of rice valued at \$108,000. In another State, summer fallow was accepted as idle acreage; and even though the land would not have been cropped normally in 1983, it would have been idled under the producers' normal summer fallow rotation. Of 20 PIK contracts reviewed in this State, 8 involved summer fallow, with entitlements valued at \$97,000. In a third State, producers were allowed to substitute other land as idled acreage after ASCS spot checks found the producers had not complied with their contracts. In five counties where we performed reviews, 38 farms were scheduled to receive entitlements of \$380,000 that they had not qualified for.

Potential Exists For Excessive Storage Payments

The Government could also incur large dollar losses because some producers and warehousemen are not properly dating PIK Entitlement Form CCC-477-1. The form must reflect the actual date of transfer of title to grain which producers receive as PIK entitlements; otherwise CCC could be paying excessive storage fees to warehousemen. Some warehousemen have already sent the CCC numerous forms containing no dates or incorrect dates. We are monitoring PIK storage claims by warehousemen to detect false claims and to prevent large dollar losses to the Government.

CCC COMMODITIES

Four Guilty of Illegally Disposing of CCC Commodities

Two significant cases involving the illegal disposition of commodities owned by or mortgaged to the CCC, were processed in the courts this reporting period:

- A farmer-owned grain marketing cooperative, headquartered in Iowa, shipped 140,000 bushels of wheat owned by the CCC and others from its Fort Worth, Texas, warehouse to its Houston, Texas, warehouse for further shipment outside the United States. Both warehouses were federally licensed to store grain for CCC. The decision to ship the wheat, valued at \$500,000, was made at the highest executive levels of the company. The corporation and three of the six officials were convicted of conspiracy. The corporation and two of the officials were fined \$10,000 each and the third was fined \$5,000. All were placed on 2 years probation.
- A lengthy investigation by OIG and a Texas grand jury resulted in the conviction of a grain warehouse owner on felony charges of unlawful delivery of grain valued at \$86,256. The warehouse owner had previously been charged with 20 counts of theft involving 16 million pounds of grain valued at \$750,000. A significant portion of this grain was either owned by or mortgaged to the CCC.

Distiller Defrauds CCC On Its Corn-Into-Alcohol Contract

A Federal grand jury in Missouri charged the operator of a distillery with five counts of mail fraud involving a \$500,000 contract with ASCS to convert 135,000 bushels of Government-owned, low-quality corn into alcohol. The owner contracted to convert the corn into alcohol, sell the alcohol, and forward the proceeds to the Government. The Government paid the owner 68.5 cents for each gallon of alcohol produced from the corn, but the owner sold the alcohol without sending the proceeds to the Government. The grand jury indicted the owner for using the United States mail to send fraudulent information about the sales to the Government.

PRICE SUPPORT PROGRAM ADMINISTERED BY COOPERATIVES

All Loan Collateral Requirements Have Not Been Met

The ASCS loan program provides price support for commodities through loans to eligible producers and cooperatives. Loan amounts for commodities stored in warehouses are based on the quantity and quality indicated on acceptable warehouse receipts from approved warehouses. In 1981, ASCS made loans of about \$12 million to wheat cooperatives, \$250 million to rice cooperatives and \$760 million to cotton cooperatives.

We audited five rice, one wheat, and four cotton cooperatives. All 10 had deficiencies in meeting the recordkeeping requirements for the loan program. Eight cooperatives had incomplete records on the inventory eligible for ASCS loans; thus, there was no assurance that only eligible commodities were placed under loan. We calculated that two of the eight cooperatives received ASCS loans of about \$465,000 on ineligible inventory. Seven cooperatives also failed to comply with regulations on the distribution of program benefits. As a result, benefits resulting from loan program participation may have been distributed to ineligible producers.

ASCS officials indicated that they will increase the frequency and scope of their monitoring efforts to ensure proper compliance by cooperative personnel. However, ASCS monitoring has had only limited effectiveness because of staff and budget constraints. We believe more effective monitoring can be performed by ASCS county office staffs and we are working with ASCS to resolve this issue.

Warehouse receipt preparation procedures conducted at five rice cooperatives showed that they were not in compliance with requirements concerning quality of collateral. We question the accuracy of these warehouse receipts and the actual value of collateral for about \$230 million in price support loans.

Warehouse receipts are required to reflect the quality of rice under standards developed by the Federal Grain Inspection Service (FGIS). Although four of the five cooperatives reviewed perform quality appraisals, none follows FGIS procedures. FGIS officials stated that the results arrived at by cooperative grading procedures vary substantially from those arrived at by FGIS grading procedures. This variance would result in loan rates different from those based on currently used procedures, and in different settlement values between CCC and warehouse operators.

The Agricultural Marketing Service (AMS) contends that the procedures do not require compliance with the FGIS standards. AMS further stated that although it issues licenses to those passing competency tests for appraising rice, it has neither the staff nor the expertise to monitor grading performed by these individuals.

ASCS officials also took exception to our finding on rice grading and warehouse receipt preparation. They said the cooperative appraisals are acceptable because warehouses are liable for providing the quality indicated. We are continuing to work with AMS and ASCS to resolve this issue.

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 1983 was about \$2.2 billion. Summary of our review of FS airtanker contracts is included in the chapter on "Statistical Data."

Imprest Fund Embezzlements Emphasize Need for Stronger Controls

In our last semiannual report, we mentioned pending prosecutions of several employees who were discovered to have embezzled FS funds totaling over \$36,700. Continuing that series of investigations, OIG investigators found over \$96,000 in embezzlements from various FS imprest funds by nine employees. These embezzlements ranged from \$296 to \$67,000 in cash and Government equipment taken by employees over a 5-year period. To date, two employees have been con-

victed, three face administrative action, and four are currently under Federal indictment.

Based on the embezzlement investigations, OIG is emphasizing coverage of imprest fund procedures in a current audit of the FS; 903 of the 1,142 imprest funds within the Department are operated by the FS.

Our audit of one FS region disclosed: (1) inadequate separation of duties among available employees for collection and imprest fund activities; (2) inadequate enforcement of established controls for financial transactions; (3) excessive imprest fund balances (over \$30,000) in relation to need; and (4) inadequate control and accountability for negotiable, accountable forms.

The FS recently implemented new procedures aimed at strengthening financial controls. Not enough time has elapsed, however, for us to assess the effectiveness of these procedures.

SCIENCE AND EDUCATION

COOPERATIVE STATE RESEARCH SERVICE

The Cooperative State Research Service (CSRS) administers grants and payments to States for agricultural research carried on by a nationwide system of agricultural experiment stations and the 1890 land-grant institutions. CSRS's budget for fiscal year 1983 was \$245 million.

Some Accountability Problems With Evans-Allen Funds

Audits of land-grant institutions administering Evans-Allen funds continue to disclose problems regarding fiscal accountability. Management decisions at the State level involving the use of funds have, in certain cases, had an adverse

effect on the overall mission of the program.

During the period, we released two audit reports with questioned costs of more than \$1.6 million at two institutions. The reports show these institutions retained excess program funds after grant expiration; overclaimed for salaries, fringe benefits, indirect costs and retirement costs; spent funds for purposes not benefiting the program; made unallowable changes to program funds; and did not adequately account for Federal funds and property.

CSRS is working with the institutions to resolve the questioned costs and to correct accountability and control problems cited in the audits.

AGRICULTURAL MARKETING SERVICE

The Agricultural Marketing Service (AMS) administers the Department's various marketing orders that regulate the marketing of individual fruits and vegetables in local markets. The industry for each commodity appoints its own board of members to oversee the applicable marketing orders, and the board derives its funding from levies on the sales of the commodities. The Federal Government enforces the marketing orders.

Largest Forfeiture Claim Ever Against Orange Handlers

We conducted an audit of a large orange handler to determine if it conformed to the provisions of various marketing orders which regulate the marketing of citrus fruit. Our audit showed that the handler shipped to market fresh citrus fruit valued at \$3,388,120 in excess of the allowable quota. In doing so, it apparently falsified at least 140 weekly shipping reports and other documents.

In November, the United States filed a \$3.4 million civil forfeiture case against the orange handler, two other citrus companies, and two individuals for breaches of the Department of Agriculture's marketing order program. The lawsuit was the largest forfeiture claim ever made in the 46-year history of the marketing statute.

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 adjusted fiscal year 1984 budget estimate is \$338 million.

Meatpacking Plants Under USDA Scrutiny

OIG continues to investigate meatpacking plants that are alleged to be defrauding consumers and the Federal Government by introducing adulterated or substandard meat products into the marketplace. One such case is summarized below:

- Seven principal officers and employees of meat packing plants in Colorado and Nebraska, two USDA meat graders, and another individual were recently indicted in connection with schemes to defraud the Federal Child Nutrition Programs and violate the Federal Meat Inspection Act. The charges included conspiracy, mail fraud, accessory after the fact, an attempt to influence a Federal grand jury witness, and the processing and transportation of adulterated and misbranded meat food products.

Three former supervisors of the plant had already pled guilty to three recent indictments. One individual was charged with misprision of a felony for concealing the fact that the plant was providing an inferior product which did not meet National School Lunch Program specifications. A second individual pled guilty to a charge of dragging dead cattle into the plant while inspectors were absent and processing the animals for human consumption. The third individual pled guilty to concealing the shipment of adulterated meat products by the plant.

Federal purchases from this plant have been suspended, and the plant was closed voluntarily. All defendants are awaiting trial or sentencing, and OIG's investigation of this matter is continuing.

USDA Seeks Stronger Controls Over Meatpacking Plants

USDA has initiated a five-point program to strengthen consumer confidence in the meat and poultry industries and exert tighter control on the small percentage of packing and poultry plants which chronically fail to meet sanitation standards and other regulatory requirements. The program includes:

- A review by the National Academy of Sciences, which began February 16, 1984, to determine the effectiveness of existing and proposed inspection approaches. The review will be an 18-month project.
- Regulating more intensely those plants with histories of poor compliance or marginal operating practices. USDA will emphasize swift and decisive action to deal with problems.
- Tightening eligibility requirements for plants that want to sell meat and poultry products to the Federal Government.
- Drafting a legislative package that would give the Secretary expanded authority to withdraw inspection from plants and to shut down operations.
- Seeking greater coordination with the Department of Justice in prosecuting and issuing sanctions against food safety violators.

ANIMAL AND PLANT HEALTH INSPECTION SERVICE

The primary mission of the Animal and Plant Health Inspection Service (APHIS) is to protect animal and plant resources of the Nation from diseases and pests in order to preserve the

marketability of agricultural products within this country and abroad. The agency's fiscal year 1984 appropriation under the continuing resolution is \$269.9 million.

APHIS Acts to Eradicate Avian Influenza in Pennsylvania

In December 1983, we performed a limited survey of APHIS's efforts to control the spread of avian influenza in Pennsylvania. We wanted to determine whether APHIS could ensure that it had made accurate indemnity payments for the poultry it killed to prevent the spread of the disease. We also made a limited review of the activities of the special task force eradicating the disease. Our survey found that APHIS is making a diligent effort to contain and eradicate the serious outbreak of avian influenza among poultry in Pennsylvania. APHIS is also working with State and industry officials regarding recent

lesser outbreaks of the disease in Maryland and Virginia. We did not disclose any significant reportable items. We have discussed survey results with APHIS officials, and will continue to monitor the program in all affected States until the epidemic is controlled.

Veterinarian Fails to Examine Diseased Cattle

In another occurrence, an OIG investigation led to the indictment of an APHIS veterinarian in Alabama on nine counts of making false statements to the Government. The veterinarian falsely certified on official documents that he had examined cattle for brucellosis and found them to be free of the infectious disease and eligible for interstate movement when, in fact, he had not examined the animals. The veterinarian also falsely certified that he had properly quarantined a brucellosis exposed herd when, again, he had not done so. Trial is pending.

DEPARTMENTAL ADMINISTRATION

ACCOUNTING AND ADMINISTRATIVE CONTROLS

USDA Control Systems Not Always Adequate

We reviewed 10 selected agencies to determine whether the Department's internal control evaluation process had been carried out in accordance with OMB's Guidelines for Evaluation and Improvement of and Reporting on Internal Control Systems in the Federal Government, issued in December 1982.

The review concluded that the Department had acted in a reasonable and prudent manner within the framework of the Guidelines. However, the depth and direction of the process was not always adequate. The review disclosed:

- Agencies generally elected to evaluate internal controls without conducting the indepth internal control review process established in

the Guidelines.

- Alternative measures to the internal control reviews conducted by the agencies were not sufficient to provide reasonable assurance that internal controls were adequate.
- The internal control reviews that were conducted were generally not sufficient to fulfill the criteria described in the Guidelines.
- Although we did not review the vulnerability assessment process, we did note that in two of the largest agencies the process was not sufficiently detailed to identify areas where the need for internal controls was greatest.

The Department's Office of Finance and Management has taken positive steps to increase the guidance and monitoring of agencies' actions.

DEBT MANAGEMENT

USDA Will Report Discharged Debts to the Internal Revenue Service

We issued a report last year on the need for USDA to report discharged debt information to the Internal Revenue Service (IRS). Forgiven debts are generally classified by the IRS as ordinary income. We believe this measure would serve as an effective debt collection tool by promoting repayments of debts and by providing

revenue, through income tax assessments, to the Treasury from debts written off.

The Department, in accordance with our recommendations, worked with the IRS to develop a reporting mechanism and criteria. OMB has also adopted this measure and issued procedures for its implementation governmentwide. USDA wrote off about \$60 million in fiscal year 1983.

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

Agency	As of September 30, 1983			As of December 31, 1983		Estimate As of March 31, 1984		
	Owed	Overdue	Written Off 4/1/83 - 9/30/83	Owed	Overdue	Owed	Overdue	Written Off 10/1/83 - 3/31/84
Farmers Home Administration	62,987,336	4,037,214	48,669	63,595,366	3,750,017	60,810,163	5,982,000	28,175
Rural Electrification Administration	33,624,402	7,830	-0-	35,080,694	405	35,010,469	284	-0-
Agricultural Stabilization & Conservation Service/Commodity Credit Corporation	25,044,420	433,192	14,146	24,588,660	469,259	24,390,057	239,257	1,138
Federal Crop Insurance Corporation:	150,823	28,375	856	81,899	25,439	53,193	23,681	841
Food & Nutrition Service	294,080	290,566	694	290,694	288,790	261,666	254,974	-0-
Forest Service	148,363	125,228	10,794	111,462	87,928	106,866	84,311	1,465
Soil Conservation Service	7,836	1,879	47	7,091	2,070	6,600	1,800	3
Agricultural Marketing Service	8,028	6,257	-0-	9,178	4,130	8,423	109	-0-
Federal Grain Inspection Service	3,799	433	17	3,104	536	3,225	386	(1)
Food Safety & Inspection Service	5,154	1,243	8	4,014	1,303	4,666	1,147	(2)
Office of International Cooperation & Development	6,066	6,042	-0-	5,582	4,520	7,482	7,482	-0-
Animal & Plant Health Inspection Service	231	148	-0-	946	579	1,240	564	-0-
Science & Education	1,699	1,637	7	1,574	1,316	511	315	-0-
Departmental Administration & Office of the Secretary	98	97	-0-	100	98	98	98	-0-
Foreign Agriculture Service	3,167	51	-0-	99	58	1,087	59	-0-
Statistical Reporting Service	24	16	-0-	60	25	2	2	-0-
Working Capital Fund	406	400	-0-	732	192	191	179	-0-
Office of General Counsel	21	15	-0-	21	15	-0-	-0-	-0-
Economics Management Staff	24	23	-0-	20	20	21	21	-0-
Office of Inspector General	3	3	-0-	34	33	9	5	-0-
Other (ACS, ORDP, OT, P&SA, W&OB)	12	1	-0-	11	10	13	3	-0-
TOTAL	123,226,991	2/ 4,940,651	75,236	123,781,531	4,636,743	120,665,982	6,576,666	31,588

1/ Includes FFB Loans of \$20,185,801. Also includes Certificate of Beneficial Ownership of \$3,467,507.

2/ Difference due to rounding.

APPENDIX

LISTING OF AUDIT REPORTS ISSUED
OCTOBER 1, 1983, THROUGH MARCH 31, 1984

During the 6-month period from October 1983 through March 1984, the Office of Inspector General issued 988 audit reports, including 620 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 those audits:

	<u>AGENCY</u>	<u>AUDITS RELEASED</u>
AMS	Agricultural Marketing Service	5
ARS	Agricultural Research Service	2
ASCS	Agricultural Stabilization and Conservation Service	53
APHIS	Animal and Plant Health Inspection Service	5
FmHA	Farmers Home Administration	47
FCIC	Federal Crop Insurance Corporation	4
FNS	Food and Nutrition Service	647
FSIS	Food Safety and Inspection Service	1
FAS	Foreign Agricultural Service	1
FS	Forest Service	16
OGSM	Office of the General Sales Manager	1
OIG	Office of Inspector General	1
OICD	Office of International Cooperation and Development	1
OOF	Office of Operations and Finance	2
REA	Rural Electrification Administration	2
SEA	Science and Education Administration	19
SCS	Soil Conservation Service	9
MULTI	Multi-Agency/Division Code	172
	Total Completed	
	- Single Agency Audit	816
	- Multi-Agency/Division	172
		—
	Total Completed Under Contract*	620
		—
	TOTAL RELEASED NATIONWIDE	988
		—

* Indicates those audits completed under Certified Public Accountant contracts.

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AGENCY - AMS AGRICULTURAL MARKETING SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 01-041-0042	SEB	11-04-83	AMS MILK MARKETING ORDER, ATLANTA, GA.
* 01-041-0043	SEB	11-04-83	AMS MILK MARKETING ORDER, FT. LAUDERDALE, FLA.
* 01-041-0044	SEB	11-22-83	AMS MILK MARKETING ORDER, LOUISVILLE, KY.
01-099-0021	NWR	12-20-83	CHICAGO NHD 30 DAIRY PRICE SUPPORT COLLECTIONS GLEN ELLYN IL
01-099-0037	WR	01-24-84	AMS FED MARKETING ORDER REFERENDUM CA GRAPEFRUIT
TOTAL	AMS	AGRICULTURAL MARKETING SERVICE	- 05

AGENCY - ARS AGRICULTURAL RESEARCH SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
02-099-0001	SPR	12-15-83	ARS - REORGANIZATION REVIEW
* 02-545-0001	WR	03-14-84	ARS PRICING AUDIT OF A/E SERVICES BY BUONACCORSI-AND IINO
TOTAL	ARS	AGRICULTURAL RESEARCH SERVICE	- 02

AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-001-0059	SWR	10-25-83	ASCS TEXAS STATE ASCS OFFICE COLLEGE STATION TX
03-011-0445	NER	10-05-83	YORK COUNTY ASCS OFFICE
03-011-0449	NER	10-05-83	ARMSTRONG COUNTY ASCS OFFICE
03-011-0450	NER	10-05-83	CRAWFORD CO ASCS OFFICE
03-011-1079	SPR	10-03-83	HARRISON COUNTY ASCS OFFICE, LOGAN, IA
03-011-1105	SPR	12-30-83	LIBERTY COUNTY ASCS OFFICE, CHESTER, MT
03-011-1109	SPR	12-22-83	STILLWATER COUNTY ASCS OFFICE COLUMBUS, MONTANA
03-011-1110	SPR	12-29-83	TOOLE COUNTY ASCS OFFICE, SHELBY, MT
03-011-1117	NWR	10-24-83	DURN CO ASCS AUDIT, MENOMONIE, WISCONSIN
03-011-1118	NWR	10-21-83	MONROE CO ASCS AUDIT, SPARTA, WISCONSIN
03-011-1128	SPR	10-19-83	EMMET COUNTY ASCS OFFICE, ESTHERVILLE, IA
03-011-1131	SPR	10-19-83	MARSHALL COUNTY ASCS OFFICE, MARSHALLTOWN, IA
03-011-1132	SPR	10-19-83	CLARKE COUNTY ASCS OFFICE, OSCEOLA, IA
03-011-1134	SPR	10-03-83	HARDIN COUNTY ASCS OFFICE, IOWA FALLS, IA
03-011-1137	SPR	10-03-83	CLINTON COUNTY ASCS OFFICE, DEWITT, IA
03-011-1139	SPR	10-03-83	MITCHELL COUNTY ASCS OFFICE, OSAGE, IA
03-011-1140	SPR	10-19-83	LOUISA COUNTY ASCS OFFICE, WAPELLO, IA
03-011-1143	SPR	10-11-83	CRAWFORD COUNTY ASCS OFFICE, STEELVILLE, MO
03-012-1083	SEB	12-01-83	ASCS SPECIAL REQUEST AUDIT-GREENUP COUNTY, KY
03-012-1085	SPR	11-21-83	VERNON COUNTY ASCS OFFICE, NEVADA, MO
03-012-1117	NWR	10-13-83	CASS COUNTY ASCS OFFICE, CASSOPOLIS, MICHIGAN
03-012-1118	NWR	10-24-83	ASCS KALAMAZOO COUNTY OFFICE KALAMAZOO MICHIGAN

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AGENCY - ASCS AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
03-099-0028	WR	03-03-84	REVIEW OF COOPERATIVES' PARTICIPATION IN ASCS LOAN PROGRAMS
03-099-0036	WR	10-12-83	ASCS-PAYMENT-IN-KIND PROGRAM (PIK), DOUGLAS COUNTY, WASH
03-099-0037	WR	10-03-83	ASCS, PAYMENT-IN-KIND PHASE 111 AUDIT, ARIZONA
03-099-0038	WR	12-22-83	ASCS, PAYMENT-IN-KIND PHASE 111 AUDIT, CALIFORNIA
03-099-0039	WR	12-21-83	ASCS-PAYMENT-IN-KIND(PIK), USDA HIGH OFFICIALS AUDIT
03-099-0041	MWR	12-05-83	ASCS PIK PHASE III COMPLIANCE 9 COB & ILL STATE OFFICE
03-099-0042	MWR	12-02-83	ASCS PIK PHASE III COMPLIANCE 5 COB & IND STATE OFFICE
03-099-0043	MWR	12-01-83	ASCS PIK PHASE III COMPLIANCE 10 COB & MINNESOTA SO
03-099-0044	MWR	11-30-83	ASCS PIK PHASE III COMPLIANCE 2 COB & OHIO STATE OFFICE
03-099-0045	MWR	10-03-83	FULTON CO ASCS PIK CHICAGO METRO SANITARY DISTRICT
03-099-0046	MWR	01-16-84	ASCS SED SPECIAL REQUEST AUDIT OF THE COAT WEST BRANCH MI
03-099-0047	MWR	03-27-84	AUDIT OF MILK DIVERSION PROG GOODHUE CTY RED WING MN
03-099-0056	GPR	12-30-83	NEBRASKA ASCS PIK PHASE IV, LINCOLN, NE
03-099-0057	SWR	10-26-83	ASCS CTN-RICE SURVEY OF 82 DEFICIENCY PROGRAM
03-099-0058	SWR	12-09-83	ASCS PIK PROGRAM IN TEXAS FARM RECONSTITUTIONS AND YIELDS
03-099-0059	SWR	12-22-83	ASCS 1981 PREVENTED PLANTING APPROVALS BRISCOE COUNTY
03-099-0059	GPR	12-01-83	PIK, MANHATTAN, KS
03-099-0061	SWR	03-08-84	ASCS PIK COMP VERMILION PARISH CO OFF ABBEVILLE LA
03-099-0061	GPR	12-02-83	NEBRASKA ASCS PIK, LINCOLN, NE
03-099-0062	SWR	12-07-83	ASCS SURVEY OF PIK PROGRAM COMPLIANCE OPERATIONS IN TEXAS
03-099-0062	GPR	11-03-83	ASCS/CCC PROPRIETY OF CORPORATION EXPENDITURES
03-099-0063	SWR	12-09-83	ASCS PIK PROGRAM COMPLIANCE OPERATIONS IN OKLAHOMA
03-099-0064	SWR	01-16-84	ASCS PIK PROGRAM COMPLIANCE OPERATIONS IN ARKANSAS
03-099-0067	SER	03-23-84	ASCS NO COST TOBACCO PROGRAM, WASHINGTON, DC
03-099-0069	SER	02-06-84	ASCS GFA PEANUT ASSN., CAMILLA
03-099-0072	SER	01-18-84	ASCS EMPLOYEES WITH TOBACCO INTERESTS
03-099-0073	SER	02-03-84	WHITLEY CO. ASCS OFFICE PIK REVIEW REQUEST WILLIAMSBURG, KY
03-530-0009	GPR	10-24-83	ASCS MONITORING CIMS DEVELOPMENT AT KCCO, KANSAS CITY, MO
03-545-0002	SWR	12-08-83	ASCS ELECTRONIC DATA SYSTEMS PRICING PROPOSAL AD'L FUNCTION
03-621-0003	GPR	02-01-84	NATIONWIDE MONEY LOAN AUDIT
03-621-0004	GPR	12-21-83	ASCS PIK PROGRAM - COMPLIANCE OPERATIONS
TOTAL	ASCS	AGRICULTURAL STABILIZATION AND CONSERVATION SERVICE	- 53

AGENCY - APHIS ANIMAL AND PLANT HEALTH INSPECTION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
33-545-0002	NER	01-10-84	PREWARD AUDIT, HYNSON, WESTCOTT, DUNNING, BALT., MD
33-545-0003	GPR	10-19-83	APHIS PRICING PROPOSAL, WELLCOME ANIMAL HEALTH, KCMO
33-545-0003	WR	03-02-84	APHIS, A-E FEE PROP SUBMITTED BY MATSUSHITA & ASSOC HONOLULU
33-545-0004	SWR	03-08-84	APHIS CONTRACT PRICING PROPOSAL CORPUS CHRISTI TX
33-545-0007	MAR	01-20-84	APHIS PRICING PROPOSAL HEALTH CHEM CORP NEW YORK CITY
TOTAL	APHIS	ANIMAL AND PLANT HEALTH INSPECTION SERVICE	05

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AGENCY - FMHA FARMERS HOME ADMINISTRATION

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
04-001-0002	NAR	11-28-83	STATE OFFICE OPERATIONS MASS, CONN. & RI
04-001-0003	NAR	12-02-83	FMHA STATE OFFICE OPERATIONS ROBBINSVILLE
04-001-0026	NER	03-28-84	MD AND DEL. FMHA STATE OFFICE AUDIT
04-012-0649	SWR	01-31-84	FMHA KAY CO OFFICE NEWKIRK OK
04-091-0113	GPR	12-16-83	FMHA-ADMINISTRATIVE COSTS
04-091-0114	GPR	10-18-83	FMHA FD MAINTENANCE OF BORROWER ACCOUNTS
04-091-0118	GPR	01-23-84	FMHA-CASH DISBURSEMENTS-LOANS NOT CLOSED PROMPTLY
04-099-0008	NAR	02-22-84	AUDIT OF THE PR FMHA RURAL RENTAL HOUSING PROGRAM
04-099-0011	NAR	03-02-84	SERVICING OF BUSINESS AND INDUSTRY LOANS SSIA
04-099-0014	NAR	03-02-84	FMHA SERVICING OF BUSINESS AND INDUSTRY LOANS STATE OFFICE
04-099-0032	WR	01-06-84	FMHA B&I LOAN LIQUIDATION, SURVEY OF LENDER, WOODLAND
04-099-0033	WR	01-09-84	FMHA B&I PROG, AUDIT OF LENDER SERVICING, SELECTED LENDER
04-099-0038	MWR	03-20-84	REQUEST AUDIT OF B AND I LOAN PROGRAM ST PAUL MN.
04-099-0040	WR	11-29-83	FMHA EM LOAN PROGRAM CANYON COUNTY ID
04-099-0041	MWR	03-15-84	SPECIAL REQUEST AUDIT OF NEW CASTLE INDIANA FMHA OFFICE
04-099-0042	MWR	01-23-84	FMHA ILLINOIS SO SPECIAL REQUEST RRH CAIRO, IL
04-099-0065	GPR	03-29-84	FMHA UNLIQUIDATED OBLIGATIONS WASHINGTON, DC
04-099-0066	GPR	02-03-84	FMHA LOAN BEE CEE INC., MALDEN, MO
04-099-0091	SWR	12-16-83	FMHA WATER AND SEWER LOANS TO ROLAND UTILITY AUTH ROLAND OK
04-099-0092	SWR	01-17-84	FMHA GUARANTEED EM LIVESTOCK LOAN GUYMON OK
04-099-0093	SWR	12-12-83	FMHA NOBLE COUNTY B&I LOAN LIQUIDATION PERRY OK
04-099-0094	SWR	02-03-84	FMHA B&I LOAN TO JIM-KAR LTD STILLWATER OK
04-099-0095	SWR	01-27-84	FMHA MILITARY HIGHWAY WATER SUPPLY CORP. PROGRESSO TX
04-099-0096	SWR	03-20-84	FMHA SPECIAL AUDIT OF OPERATIONS IN PARKER CO FARWELL TX
04-099-0121	SER	01-24-84	FMHA - RRH FOLLOWUP
04-099-0126	SER	12-19-83	SPECIAL REQUEST EAST COAST ST B&I FMHA SO COLUMBIA, SC
* 04-099-0129	SER	03-09-84	FMHA-SURVEY OF FARM LABOR HOUSING PROGRAM, TALLAHASSEE, FL
04-099-0130	SER	02-10-84	FMHA FOLLOW-UP RH GRADUATION, SOUTH CAROLINA
04-099-0135	SER	03-01-84	ACCOUNTING TO FMHA FOR 1983 PIK AND ARP PAYMENTS
04-099-0136	SER	01-19-84	KENTUCKY FMHA STATE OFFICE C P PROGRAM, LEXINGTON, KY
04-099-0140	SER	01-30-84	ACCOUNTING TO FMHA FOR PIK INCOME - ALABAMA
04-099-0141	SER	01-31-84	ACCOUNTING TO FMHA FOR PIK INCOME - GEORGIA
04-099-0142	SER	02-10-84	ACCOUNTING TO FMHA FOR PIK INCOME - SOUTH CAROLINA
04-099-0143	SER	01-19-84	FMHA - ELIGIBILITY OF TREE LOSS FOR EM LOAN
04-545-0002	NAR	12-20-83	FMHA CONTRACT AUDIT DOUGLAS A WILKE GLEN HEAD
* 04-545-0002	SWR	11-09-83	FMHA CONTRACT WITH LITTLE DIXIE COMMUNITY ACTION AGENCY
04-545-0004	SER	12-29-83	FINAL AUDIT OF FLORIDA A&M CONTRACT WITH FMHA
* 04-545-0005	SER	12-13-83	AUDIT OF FMHA CONTRACT WITH FLORIDA NON-PROFIT HOUSING, INC.
04-545-0010	NER	11-23-83	POSTWARD AUDIT OF NAT'L GOVERNOR'S ASSOC., D.C.
04-550-0002	NER	02-28-84	FY 1983 YEAREND SPENDING
04-606-0002	WR	01-06-84	FMHA B&I LOAN PROG, VERIFICATION OF CASH DISBURSMENTS, LOSSES
04-632-0006	GPR	02-27-84	FMHA INTEREST CREDIT CANCELLATION PROCESSES - FOLLOWUP
04-640-0003	GPR	01-04-84	FMHA - FD/LR LOANS WITH 3% INTEREST RATES
04-641-0001	MWR	01-23-84	FMHA RH GRADUATION FOLLOWUP 7 COS AND THE ILLINOIS SO
04-641-0002	MWR	01-23-84	FMHA RH GRADUATION FOLLOWUP 5 COS AND THE MICHIGAN SO
04-641-0003	MWR	12-28-83	FMHA RH GRADUATION FOLLOW UP 10 COS AND THE MINNESOTA SO
04-643-0001	SER	01-03-84	FMHA LIQUIDATION OF FARM PROGRAM LOANS SURVEY

TOTAL FMHA FARMERS HOME ADMINISTRATION

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AGENCY - FCIC FEDERAL CROP INSURANCE CORP

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
05-099-0005	SEB	12-27-83	FCIC SPECIAL AUDIT OF SOYBEAN LOSSES - AL-GA
05-099-0022	GPR	03-20-84	FCIC ACTUARIAL PRACTICES AND PROCEDURES
05-099-0026	GPR	03-20-84	FCIC ACTUARIAL PRACTICES AND PROCEDURES - PHASE II
05-099-0027	GPR	11-02-83	FCIC AUDIT OF CORPORATE EXPENDITURES

TOTAL FCIC FEDERAL CROP INSURANCE CORP - 04

AGENCY - FNS FOOD AND NUTRITION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
27-001-0006	SWR	02-24-84	FNS SURVEY OF THE COMMODITY DIST PROGRAM TITLE I FOODS
27-002-0019	NER	12-12-83	FNS DONATED COMMODITIES PROGRAM DISTRICT OF COLUMBIA
27-013-0036	SWR	03-06-84	FNS-FSP TX DEPT OF HUMAN RESOURCES AUSTIN TX
27-013-0037	SWR	03-06-84	FNS FSPTX DEPT HUMAN RESOURCES GROSS INCOME TEST
27-013-0034	SEB	03-12-84	MISSISSIPPI FOOD STAMP PROGRAM, JACKSON, MS
27-021-0004	MWR	10-03-83	FNS-CNP FOLLOW-UP ON THE DEFINITION OF TUITION
27-022-0004	NAR	11-07-83	AUDIT OF THE PR SCHOOL LUNCH AND BREAKFAST PROGRAMS
27-022-0041	NER	11-14-83	FNS SLP, WASH. DC
27-022-0042	NER	12-05-83	FNS SCHOOL LUNCH PROGRAM FOOD SERVICE HGT CO YORK, PA
27-023-0187	MWR	10-21-83	FNS-CNP MILWAUKEE AREA PUBLIC SCHOOLS, MILWAUKEE, WISCONSIN
* 27-028-0050	MWR	02-10-84	SFSP-FNS HIGHLAND PARK BOARD OF EDUCATION, HIGHLAND PARK, MI
* 27-028-0051	MWR	02-10-84	SFSP-FNS BETH YEHUDA DAY CAMP, SOUTHFIELD, MI
* 27-028-0052	MWR	02-10-84	SFSP-FNS SCHOOL DISTRICT OF INKSTER, INKSTER, MI
* 27-028-0053	MWR	02-10-84	SFSP-FNS CITY OF TAYLOR, TAYLOR, MI
* 27-028-0054	MWR	02-10-84	SFSP-FNS ROYAL OAK TOWNSHIP REC DEPT, FERRDALE, MI
* 27-028-0055	MWR	02-10-84	SFSP-FNS CITY OF SAGINAW, SAGINAW, MI
* 27-028-0056	MWR	02-10-84	SFSP-FNS MT CLEMENS SCHOOL DISTRICT, MT CLEMENS, MI
* 27-028-0057	MWR	02-10-84	SFSP-FNS IDA PUBLIC SCHOOLS, IDA, MI
* 27-028-0058	MWR	02-10-84	SFSP-FNS CITY OF RIVER ROUGE, RIVER ROUGE, MI
* 27-029-0037	GPR	11-08-83	FNS, CCFP, YMCA OF BOULDER COUNTY, BOULDER, CO
* 27-029-0038	NAR	10-07-83	FNS CHILD CARE PROGRAM YMCA AND YHCA DAY CARE
* 27-029-0038	GPR	11-08-83	FNS, CCFP, GOOD NEWS CHILDRENS CENTER, CANON CITY, CO
* 27-029-0039	NAR	02-28-84	FNS CHILD CARE PROGRAM HUDSON GUILD HEAD START
* 27-029-0039	GPR	10-03-83	FNS, CCFP, SUPERIOR CHILD CARE SPONSORS, DENVER, CO
* 27-029-0040	NAR	01-27-84	FNS CHILD CARE PROGRAM THE CHILDREN AND SOCIETY
* 27-029-0040	GPR	10-07-83	FNS, CCFP, COMMUNITY SERVIS, AURORA, CO
* 27-029-0041	NAR	10-07-83	FNS CHILD CARE PROGRAM THE COOP SETTLEMENT
* 27-029-0042	GPR	10-05-83	FNS, CCFP, CHILD'S TOUCH INC., DENVER, CO
* 27-029-0044	GPR	10-03-83	FNS, CCFP, ALAYA PRESCHOOL, BOULDER, CO
* 27-029-0045	NAR	11-10-83	FNS CHILD CARE PROGRAM WFY GROUP CHILD CARE INC
* 27-029-0045	GPR	02-01-84	FNS, CCFP, AUGUSTAND DAY CARE CENTER, DENVER, CO
* 27-029-0046	NAR	02-28-84	FNS CHILD CARE PROGRAM ENMANUEL DAY CARE CORP
* 27-029-0047	NAR	10-07-83	FNS CHILD CARE PROGRAM CARDINAL SPELLMAN CENTER
* 27-029-0048	NAR	10-14-83	FNS CHILD CARE PROGRAM JAMAICA DAY NURSERY INC JAMAICA
* 27-029-0048	GPR	11-08-83	FNS, CCFP, MT. GILEAD BAPTIST CHURCH, DENVER, CO
* 27-029-0049	GPR	01-25-84	FNS, CCFP, UNIVERSITY OF COLORADO, DENVER, CO
* 27-029-0050	NAR	10-14-83	FNS CHILD CARE PROGRAM JAMAICA CCC INC JAMAICA
* 27-029-0050	GPR	11-08-83	FNS, CCFP, DENVER NATIVE AMERICANS UNITED, INC., DENVER, CO

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AGENCY - FNS FOOD AND NUTRITION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 27-029-0051	NAR	11-29-83	FNS CHILD CARE PROGRAM CONCERNED PARENTS OF JAMAICA
* 27-029-0051	GPR	01-25-84	FNS, CCFP, ST. ANDREW LUTHERAN DC-CENTER, DENVER, CO
* 27-029-0052	NAR	10-27-83	FNS CHILD CARE PROGRAM STARLIGHT DAY CARE CENTER JAMAICA
* 27-029-0052	GPR	11-08-83	FNS, CCFP, HOPE CENTER FOR THE RETARDED, DENVER, CO
* 27-029-0053	GPR	10-03-83	FNS, CCFP, GREENSHADE SCHOOL INC., COLORADO SPRINGS, CO
* 27-029-0054	NAR	11-29-83	FNS CHILD CARE PROGRAM AFRO AMERICAN PARENTS DAY CARE JAMAIC
* 27-029-0054	GPR	02-03-84	FNS, CCFP, UCCS CHILD CARE CENTER, COLORADO SPRINGS, CO
* 27-029-0055	NAR	11-29-83	FNS CHILD CARE PROGRAM MALCOLM X DAY CARE CENTER CORONA
* 27-029-0055	NER	02-24-84	FIRST BAPTIST CHURCH PLEASANT HILL DAY CARE CTR SUFFOLK VA
* 27-029-0055	GPR	02-13-84	FNS, CCFP, U.S. AIR FORCE ACADEMY, USAFA, CO
* 27-029-0056	NER	02-16-84	DOWNTOWN HAMPTON DAY CARE COUNCIL HAMPTON VA
* 27-029-0056	GPR	12-02-83	FNS, CCFP, 46 AERODW SAC BSRM, COLORADO SPRINGS, CO
* 27-029-0057	NER	01-10-84	PORTSMOUTH DAY CARE ASSN PORTSMOUTH VA
* 27-029-0057	GPR	10-03-83	FNS, CCFP, REV. LEWIS MEMORIAL DAY NURSERY INC., DENVER, CO
* 27-029-0058	NER	01-12-84	PORTSMOUTH DEPT OF SOCIAL SERVICES PORTSMOUTH VA
* 27-029-0058	GPR	12-16-83	FNS, CCFP, COMMUNITY NURSERY SCHOOL INC., COLUMBIA, MO
* 27-029-0059	NAR	02-28-84	FNS CHILD CARE PROGRAM EMBASSY DAY CARE CENTER BRONX
* 27-029-0059	NER	02-16-84	NAVAL STATION DAY CARE CENTER NORFOLK VA
* 27-029-0059	GPR	02-15-84	FNS, CCFP, NORA STEWART MEM. NURSERY SCHOOL, COLUMBIA, MO
* 27-029-0060	NAR	02-28-84	FNS CHILD CARE PROGRAM WEST SIDE DAY NURSERY BRONX
* 27-029-0060	NER	01-10-84	PARENT CHILD DEV CENTER INC WEST POINT VA
* 27-029-0060	GPR	12-20-83	FNS, CCFP, ANDERSON HAYES DAY CARE CENTER, COLUMBIA, MO
* 27-029-0061	NER	11-14-83	EASTERN PRINCE WM ASSN FOR RETARDED CHILDREN WOODBRIDGE VA
* 27-029-0061	GPR	02-14-84	FNS, CCFP, INTERFAITH COMMUNITY SERVICES, ST. JOSEPH, MO
* 27-029-0062	NAR	02-28-84	FNS CHILD CARE PROGRAM MOTT HAVEN EAST DAY CARE CENTER BX
* 27-029-0062	NER	11-14-83	GLEBE BAPTIST CHURCH ARLINGTON VA
* 27-029-0062	GPR	02-14-84	FNS, CCFP, GEORGE WASHINGTON CARVER NEIGHBORHOOD CTR, KC, MO
* 27-029-0063	NAR	02-28-84	FNS CHILD CARE PROGRAM DAVIDSON AVE COMM DCC INC BRONX FAM
* 27-029-0063	NER	11-14-83	WESTGATE CHILD CENTER CORP MCLEAN VA
* 27-029-0063	SER	10-12-83	CCFP-HAMMA, NASHVILLE, TN
* 27-029-0063	GPR	02-29-84	FNS, CCFP, JEFFERSON CITY DCC, INC, JEFFERSON CITY, MO
* 27-029-0064	NER	11-22-83	MVCC CHILD CARE CENTERS INC ANNANDALE VA
* 27-029-0064	SER	01-04-84	CCFP-UNITED METHODIST NEIGHBORHOOD CTRS INC CHATTANOOGA, TN
* 27-029-0064	GPR	02-14-84	FNS, CCFP, DELLA C. LAMB NEIGHBORHOUSE, KC, MO
* 27-029-0065	NAR	02-28-84	FNS CHILD CARE PROGRAM BELMONT COMMUNITY DCC INC BRONX
* 27-029-0065	NER	01-12-84	DEPT OF ARMY FT BELVOIR VLDG T1201 CHILD CARE CTR FTBELVOIR
* 27-029-0065	GPR	02-14-84	FNS, CCFP, OPERATION BREAKTHROUGH INC, KC, MO
* 27-029-0066	NER	01-04-84	TOWN AND COUNTRY NURSERY SCHOOL ETRICK VA
* 27-029-0066	SER	10-06-83	CCFP-CHILDREN HOME-VINE ST. ORPHANS HOME, CHATTANOOGA, TN
* 27-029-0066	GPR	03-02-84	FNS, CCFP, COURTNEY CHILD CARE CENTER INC, MEXICO, MO
* 27-029-0067	NER	12-29-83	REFUGE CHURCH OF OUR LORD JESUS CHRIST DAY CARE CTR ALBERTA
* 27-029-0067	SER	01-20-84	CCFP-FLORENCE COUNTY CAA HEADSTART, FLORENCE, SC
* 27-029-0067	GPR	01-04-84	FNS, CCFP, LITTLE RED SCHOOL HOUSE INC, KC, MO
* 27-029-0068	NAR	01-27-84	FNS CHILD CARE PROGRAM LOOK UP CHILDREN CENTER
* 27-029-0068	NER	02-29-84	EPHESUS SEVENTH DAY ADVENTIST CHURCH RICHMOND VIRGINIA
* 27-029-0068	GPR	02-21-84	FNS, CCFP, 351CSB/BSF, WHITEMAN AFB, MO
* 27-029-0069	NAR	02-28-84	FNS CHILD CARE PROGRAM UNIVERSITY SETTLEMENT SOCIETY
* 27-029-0069	NER	02-29-84	WOODVILLE CHURCH OF THE NAZARENE RICHMOND VIRGINIA
* 27-029-0069	SER	01-24-84	CCFP-HAMILTON CO. HUMAN RESOURCES HEAD START CHILD DEV PROG
* 27-029-0069	GPR	02-14-84	FNS, CCFP, ALLEN CHAPEL AWE CHURCH, KC, MO
* 27-029-0070	NAR	11-10-83	FNS CHILD CARE PROGRAM HENRY STREET SETTLEMENT DCC INC
* 27-029-0070	NER	01-04-84	HILL ST BAPTIST CHURCH DAY CARE CTR SMITHFIELD VIRGINIA
* 27-029-0070	SER	12-22-83	CCFP-CAMDEN KERSHAW COUNTY CCC, CAMDEN, SC
* 27-029-0070	GPR	01-13-84	FNS, CCFP, BISHOP HELMSING EARLY CHILDHOOD CENTER, KC, MO
* 27-029-0071	NAR	02-28-84	FNS CHILD CARE PROGRAM CHINATOWN DCC INC
* 27-029-0071	NER	02-14-84	CCFP SOUTHSIDE DAY NURSERY ASSOC RICHMOND VA
* 27-029-0071	GPR	12-29-83	FNS, CCFP, SALVATION ARMY BLUE VALLEY DAY CARE CTR, KCHO
* 27-029-0072	NAR	10-27-83	FNS CHILD CARE PROGRAM CHINESE UNITED METHODIST
* 27-029-0072	NER	01-12-84	CCFP CENTRAL PIEDMONT ACTION COUNCIL CUMBERLAND VA
* 27-029-0072	SER	10-06-83	CCFP-TULLAHDNA DAY CARE CENTER, TULLAHDNA, TN
* 27-029-0072	GPR	02-15-84	FNS, CCFP, SALVATION ARMY WESTPORT TEMPLE DCC, KCHO

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* 27-029-0073	NAR	12-06-83	FNS CHILD CARE PROGRAM GRAND STREET SETTLEMENT
* 27-029-0073	NER	01-10-84	CCFP CENTRAL PIEDMONT ACTION COUNCIL HD ST CUMBERLAND VA
* 27-029-0073	SER	01-13-84	CCFP-LBJ AND C DEVELOPMENT CORP HEAD START, MONTEREY, TN
* 27-029-0073	GPR	02-15-84	FNS, CCFP, ST. MARKS CHURCH, KC, MO
* 27-029-0074	NAR	02-28-84	FNS CHILD CARE PROGRAM GRAND STREET SETTLEMENT INC HEAD STR
* 27-029-0074	NER	02-24-84	CCFP RICHMOND COMM ACTION PROG FAMILY DAY CARE RICHMOND VA
* 27-029-0074	SER	10-27-83	CCFP-KNOXVILLE DAY CARE HOME ASSOCIATION, KNOXVILLE, TN
* 27-029-0074	GPR	01-03-84	FNS, CCFP, OFFUTT AFB CHILD CARE CTR, OFFUTT AFB, NE
* 27-029-0075	NAR	10-27-83	FNS CHILD CARE PROGRAM UNIVERSITY SETTLEMENT HEAD START
* 27-029-0075	NER	02-16-84	CCFP KIDDIE KINGDOM INC ASHLAND VA
* 27-029-0075	SER	10-21-83	CCFP-MICHAEL DUNN REHAB CENTER, KINGSTON, TN
* 27-029-0075	GPR	02-14-84	FNS, CCFP, MIDWEST CHILD CARE ASSOC., OMAHA, NE
* 27-029-0076	NER	02-24-84	CCFP CHILD & FAMILY SUB MID VA OFFICE STAFFORD VA
* 27-029-0076	SER	10-21-83	CCFP-KNOXVILLE BOARD OF EDUCATION-KNOXVILLE NURSERY SCHOOLS
* 27-029-0076	GPR	02-07-84	FNS, CCFP, THE CHILDRENS CORNER, OMAHA, NE
* 27-029-0077	NAR	02-29-84	FNS CHILD CARE PROGRAM POLICE ATHLETIC LEAGUE INC.
* 27-029-0077	NER	02-24-84	CCFP PLAYHOUSE CHILD CARE & DEVELOPMENT CENTER VICTORIA VA
* 27-029-0077	SER	01-20-84	CCFP-CAROLINA COMMUNITY ACTION INC HEAD START, ROCK HILL, SC
* 27-029-0077	GPR	12-02-83	FNS, CCFP, FONTENELLE MONTESSORI, OMAHA, NE
* 27-029-0078	NER	02-24-84	CCFP N ARLINGTON PARISH CHILD CARE CENTER INC ARLINGTON VA
* 27-029-0078	SER	10-24-83	CCFP-KIDDY DROP DAY CARE CENTER, NEWPORT, TN
* 27-029-0078	GPR	01-19-84	FNS, CCFP, BELLEVUE DAY CARE LEARNING CTR, BELLEVUE, NE
* 27-029-0079	NAR	03-09-84	FNS CHILD CARE PROGRAM LESSIE FREEMAN DCC
* 27-029-0079	NER	02-24-84	CCFP MARINE CORPS DEVELOPMENT & ED COM CHILD CARE QUANTICOVA
* 27-029-0079	SER	01-12-84	CCFP-JOLLY TOTS LEARNING CENTER, NEWPORT, TN
* 27-029-0079	GPR	01-19-84	FNS, CCFP, GIRLS CLUB OF OMAHA, OMAHA, NE
* 27-029-0080	NER	01-12-84	CCFP UNITED CHURCH NURSERY INC WAYNESBORO VIRGINIA
* 27-029-0080	SER	01-04-84	CCFP-DOUGLAS CHEROKEE ECON AUTH HEAD START, MORRISTOWN, TN
* 27-029-0080	GPR	02-09-84	FNS, CCFP, FAMILY CHILD SERVICE, OMAHA, NE
* 27-029-0081	NAR	03-02-84	FNS CHILD CARE PROGRAM UNITED COM DCC INC
* 27-029-0081	NER	02-01-84	CCFP SD OF DIR MT TABOR NURSERY SCHOOL BLACKSBURG VIRGINIA
* 27-029-0081	SER	10-26-83	CCFP-KIDS INCORPORATED, CROSSVILLE, TN
* 27-029-0081	GPR	11-22-83	FNS, CCFP, DOMINICAN HIGH SCHOOL, OMAHA, NE
* 27-029-0082	NER	12-13-83	CCFP EFFIE ANN JOHNSON DAY NURSERY INC STAUNTON VIRGINIA
* 27-029-0082	GPR	11-22-83	FNS, CCFP, UNION COLLEGE, LINCOLN, NE
* 27-029-0083	NAR	03-02-84	FNS CHILD CARE PROGRAM MARTIN DE PORRES DAY CARE CTR
* 27-029-0083	NER	01-12-84	CCFP BARRETT DAY CARE CTR INC CHARLOTTEVILLE VIRGINIA
* 27-029-0083	SER	01-09-84	CCFP-ANDERSON OCOONE HEAD START PROJECT INC., ANDERSON, SC
* 27-029-0083	GPR	01-12-84	FNS, CCFP, TINY TOTS DAY CARE CENTER, OMAHA, NE
* 27-029-0084	NER	02-01-84	CCFP BLACKSBURG CHRISTIAN CHURCH BLACKSBURG VIRGINIA
* 27-029-0084	GPR	01-27-84	FNS, CCFP, KCMC DAY CARE CORP., KC, MO
* 27-029-0085	NER	02-01-84	CCFP RUSSELL CTY MINISTERIAL FELLOWSHIP HD START LEBANON VA
* 27-029-0085	SER	11-08-83	CCFP-UNIV. OF SC OFF. OF RESEARCH, BOOKER T. WASHINGTON CCC
* 27-029-0085	GPR	02-09-84	FNS, CCFP, GUARDIAN ANGEL SETTLEMENT ASSN., ST. LOUIS, MO
* 27-029-0086	NAR	03-02-84	FNS CHILD CARE PROGRAM TABERNACLE CHURCH OF GOD DCC
* 27-029-0086	NER	02-01-84	CCFP CHILD & FAMILY SUB CLARKS CHILD CARE CT WOODBRIDGE VA
* 27-029-0086	SER	01-05-84	CCFP-LITTLE MISS MUFFET DAY CARE CENTER, KINGSTREE, SC
* 27-029-0086	GPR	12-15-83	FNS, CCFP, CHSI, ST. LOUIS, MO
* 27-029-0087	NER	12-21-83	CCFP RESTON INTERFAITH HOUSING CORP RESTON VIRGINIA
* 27-029-0087	SER	12-22-83	CCFP-ORANGEBURG AREA COMM FOR ECONOMIC PROGRESS HEAD START
* 27-029-0087	GPR	01-12-84	FNS, CCFP, NURSERY FOOD OF ST. LOUIS, ST. LOUIS, MO
* 27-029-0088	NAR	01-30-84	FNS CHILD CARE PROGRAM MALCOLM X DCC CORONA
* 27-029-0088	NER	02-01-84	CCFP HEALTH & WELFARE FUND BLTH REG JT. BD ACTUW BALTIMORE M
* 27-029-0088	SER	12-29-83	CCFP-AIKEN CO. CAC INC. HEAD START PROG., AIKEN, SC
* 27-029-0088	GPR	01-19-84	FNS, CCFP, KINGDOM HOUSE DCC, ST. LOUIS, MO
* 27-029-0089	SER	11-10-83	CCFP-BENEDICT COLLEGE-HARDEN AND BLANDING, COLUMBIA, SC
* 27-029-0089	GPR	02-09-84	FNS, CCFP, ST. MARTINS CHILD CTR, KINLOCH, MO
* 27-029-0090	NAR	10-27-83	FNS CHILD CARE PROGRAM JAMAICA NAACP DAY CARE INC ST ALBANS
* 27-029-0090	NER	02-16-84	CCFP SHALON BAPTIST CHURCH NEWPORT NEWS VIRGINIA
* 27-029-0090	SER	11-29-83	CCFP-LUTHERAN CH. OF THE HOLY SPIRIT DCC, COLUMBIA, SC
* 27-029-0090	GPR	02-06-84	FNS, CCFP, LEARNING TREE DAY CORP., ST. LOUIS, MO

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27-029-0091	NAR	01-27-84	FNS CHILD CARE PROGRAM UNIVERSITY SETTLEMENT SOC NY FAMILY
27-029-0091	SER	10-13-83	CCFP-CHILD DEVELOPMENT CENTER OF AIKEN COUNTY, AIKEN, SC
27-029-0091	GPR	02-04-84	FNS, CCFP, DCHILD DAY CARE ASSO. OF ST. LOUIS, ST. LOUIS, MO
27-029-0092	NAR	02-29-84	FNS CHILD CARE PROGRAM POLICE ATHLETIC LEAGUE INC 61455
27-029-0092	NER	02-29-84	CCFP NEWPORT NEWS OFF OF HUMAN AFFAIRS HEAD ST NEWPORT NEWS VA
27-029-0092	SER	11-08-83	CCFP-ST. PAULS BAPT. CH. DAY CARE & KIND., ANDERSON, SC
27-029-0092	GPR	02-03-84	FNS, CCFP, BOULARD FOR FAMILY SERV., ST. LOUIS, MO
27-029-0093	NAR	12-06-83	FNS CHILD CARE PROGRAM POLICE ATHLETIC LEAGUE 61363
27-029-0093	NER	02-14-84	CCFP SHILOH BAPTIST CHURCH NORFOLK VIRGINIA
27-029-0093	SER	10-13-83	CCFP-COMMUNITY CARE INC., COLUMBIA, SC
27-029-0093	GPR	02-03-84	FNS, CCFP, MONTGOMERY-HYDE PARK MAC INC., ST. LOUIS, MO
27-029-0094	NAR	01-27-84	FNS CHILD CARE PROGRAM CHINESE METHODIST CHURCH COM 61401
27-029-0094	NER	02-29-84	CCFP IVY BAPTIST CHURCH NEWPORT NEWS VIRGINIA
27-029-0094	SER	12-30-83	CCFP-KINDER WORLD DAY CARE CENTER, COLUMBIA, SC
27-029-0094	GPR	02-09-84	FNS, CCFP, TINY TOT SCHOOL OF ST. LOUIS, ST. LOUIS, MO
27-029-0095	NAR	01-27-84	FNS CHILD CARE PROGRAM BUILDER 18 FOR THE FAMILY 57483
27-029-0095	NER	02-14-84	CCFP GREENWOOD PENT HOL CH GREENWOOD DAY CARE CTR HAMPTON VA
27-029-0095	SER	12-13-83	CCFP-SUMTER CITY HOUSING AUTHORITY, SUMTER, SC
27-029-0095	GPR	12-19-83	FNS, CCFP, CONH. SVCS. INC. OF NORTHWEST MO, MARYVILLE, MO
27-029-0096	NAR	12-06-83	FNS CHILD CARE PROGRAM BUILDERS FOR THE FAMILY 58248
27-029-0096	NER	02-29-84	CCFP CHESAPEAKE BUREAU OF SOCIAL SUS CHESAPEAKE VA
27-029-0096	SER	11-29-83	CCFP-GOLDEN VIEW BAPTIST CHURCH, FOUNTAIN INN, SC
27-029-0096	GPR	02-29-84	FNS, CCFP, MO OZARKS ECON OPPOR COPR, RICHLAND, MO
27-029-0097	NAR	03-09-84	FNS CHILD CARE PROGRAM BUILDERS FOR THE FAMILY 58101
27-029-0097	NER	02-14-84	CCFP TIDEWATER CHILD CARE-ASSOC PORTSMOUTH VIRGINIA
27-029-0097	SER	12-22-83	CCFP-SPRINGFIELD BAPTIST CH. CHILD CARE CEN., GREENVILLE, SC
27-029-0097	GPR	12-22-83	FNS, CCFP, OZARK ACTION INC., WEST PLAINS, MO
27-029-0098	NAR	02-29-84	FNS CHILD CARE PROGRAM BEDFORD AVE GP 58142
27-029-0098	NER	02-14-84	CCFP FALLS CH MCLEAN DAY CARE CT HOME CARE PR FALLS CHURCHVA
27-029-0098	GPR	02-21-84	FNS, CCFP, OZARKS AREA COMM. ACT CORP, SPRINGFIELD, MO
27-029-0099	NAR	02-29-84	FNS CHILD CARE PROGRAM BEDFORD AVE GP 57823
27-029-0099	NER	02-29-84	CCFP HEALTH WELFARE REC PLANNING COUNCIL NORFOLK VA
27-029-0099	SER	12-14-83	CCFP-REELFOOT RURAL MIN. OF MEMPHIS CONF. UNITED ME CHURCH
27-029-0099	GPR	02-28-84	FNS, CCFP, BRUNDY COUNTY R-9 SCHOOL DISTRICT, TRENTON, MO
27-029-0099	UR	02-14-84	FNS-CCFP, WEST TUALITY CHILD CARE SERVICES INC, FORESTGROVE
27-029-0100	NAR	02-29-84	FNS CHILD CARE PROGRAM NUESTRO 18 NINOS 61457
27-029-0100	NER	02-16-84	VIRGINIA COUNCIL OF CHURCHES RICHMOND VIRGINIA
27-029-0100	SER	01-12-84	CCFP-FIRST PROGRESSIVE BAPTIST CHURCH DCC, BYERSBURG, TN
27-029-0100	GPR	12-22-83	FNS, CCFP, SOUTH CENTRAL MISSOURI ECC, WINONA, MO
27-029-0101	NAR	02-29-84	FNS CHILD CARE PROGRAM NUESTROS NINOS 57767
27-029-0101	GPR	02-07-84	FNS, CCFP, MORALE SUP FUND PENCE CCC, FT LEONARD WOOD, MO
27-029-0101	UR	02-21-84	FNS-CCFP, GRACE COLLINS MEMORIAL COMM CENTER, PORTLAND
27-029-0102	NAR	01-27-84	FNS CHILD CARE PROGRAM CONSLEYA ST BLOCK ASEN
27-029-0102	GPR	02-14-84	FNS, CCFP, CEN ASMBLY OF GOD JOYLAND, SPRINGFIELD, MO
27-029-0102	UR	02-21-84	FNS-CCFP, ST. VINCENT DE PAUL D C CNTR, \ PORTLAND
27-029-0103	NAR	03-09-84	FNS CHILD CARE PROGRAM ST JOSE 1PH CHILD CARE SVCS
27-029-0103	SER	10-31-83	CCFP-NEW ISRAEL REF. EPISCOPAL CHURCH, CHARLESTON, SC
27-029-0103	GPR	02-29-84	FNS, CCFP, DELTA AREA ECON OPP CORP PORTABEVILLE, MO
27-029-0103	UR	02-14-84	FNS-CCFP, ST. JOHNS CHILD CARE INC. PRESCHOOL DIV., PORTLAND
27-029-0104	NAR	01-27-84	FNS CHILD CARE PROGRAM FARRABUT DAY CARE CTR
27-029-0104	SER	10-31-83	CCFP-MOUNTAIN COMM CC DEVELOPMENT CENTERS, INC., DUFF, TN
27-029-0104	GPR	02-04-84	FNS, CCFP, MISSOURI VALLEY HUMAN RESOURCE DEV., CORDER, MO
27-029-0104	UR	02-14-84	FNS-CCFP, ALBINA MINISTERIAL ALLIANCE CCC, PORTLAND
27-029-0105	NAR	02-29-84	FNS CHILD CARE PROGRAM LEARNERS HAVEN DAY CARE CTR
27-029-0105	SER	10-18-83	CCFP-EAST KNOXVILLE INFANT AND TODDLER CARE CENTER
27-029-0105	GPR	02-29-84	FNS, CCFP, ECONOMIC SECURITY CORP. HEAD START, JOPLIN, MO
27-029-0105	UR	11-03-83	FNS-CCFP, PROVIDENCE CHILD CENTER, PORTLAND
27-029-0106	NAR	01-27-84	FNS CHILD CARE PROGRAM FENNEL DAY CARE CTR
27-029-0106	GPR	02-29-84	FNS, CCFP, SPRFIELD AREA COUNCIL OF CHURCHES SPRFIELD, MO
27-029-0106	UR	11-03-83	FNS-CCFP, HELEN GORDON CHILD DEV. CTR. PORTLAND
27-029-0107	GPR	02-29-84	FNS, CCFP, STRAWBERRY DOOR INC., SALIDA, CO
27-029-0107	UR	02-17-84	FNS-CCFP, ALBINA MINISTERIAL ALLIANCE, FDC HOMES, PORTLAND
27-029-0108	NAR	03-14-84	FNS CHILD CARE PROGRAM HOWARD O WALKER DAY CARE CTR
27-029-0108	SER	11-07-83	CCFP-CHARLESTON CO. DEPT. OF SOC. SER. DC, N. CHARLESTON, S
27-029-0108	GPR	02-01-84	FNS, CCFP, WELD CITY BOARD OF COMMISSIONERS, GREELEY, CO
27-029-0108	UR	11-23-83	FNS-CCFP, CHILD CARE SUPPORT SERVICES, BREWMAN

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27-029-0109	NAR	12-04-83	FNS CHILD CARE PROGRAM MARY McLEOD BETHUNE DAY CARE CTR
27-029-0109	SER	11-10-83	CCFP-BOYS CLUBS OF MEMPHIS, INC., MEMPHIS, TN
27-029-0109	GPR	02-07-84	FNS, CCFP, MONTE VISTA COMMUNITY CENTER, MONTE VISTA, CO
27-029-0110	NAR	12-04-83	FNS CHILD CARE PROGRAM UNITED TALMUDICAL ACADEMY
27-029-0110	SER	10-07-83	CCFP-NAVAL AIR STATION MEMPHIS, HILLINGTON, TN.
27-029-0110	GPR	02-29-84	FNS, CCFP, SAGUACHE CTY COMMUNITY COUN., CENTER, CO
27-029-0110	WR	12-29-83	FNS-CCFP, WEST TUALITY CC SERVICES INC, FDCH FOREST GROVE
27-029-0111	NAR	01-12-84	FNS CHILD CARE PROGRAM BNDS YERUSHALAYIM HEAD START
27-029-0111	GPR	11-08-83	FNS, CCFP, CHADRON STATE COLLEGE, CHADRON, NE
27-029-0111	WR	02-09-84	FNS-CCFP, LEAGUE WOMEN COOP. ACT. SOUTHEAST DCC, SPOKANE
27-029-0112	SER	01-11-84	CCFP-COLLETON CO. DEPT. OF SOCIAL SERVICES, WALTERSDORF, SC
27-029-0112	GPR	01-23-84	FNS, CCFP, ADAMS CTY BOARD OF COMMS, COMMERCE CITY, CO
27-029-0112	WR	01-23-84	FNS-CCFP, LIBERTY PARK DAY CARE, SPOKANE
27-029-0113	NAR	02-29-84	FNS CHILD CARE PROGRAM HAITIAN AMERICAN DAY CARE CTR
27-029-0113	SER	11-23-83	CCFP-RIDGELAND WAGONBRANCH DAY CARE CENTER, RIDGELAND, SC
27-029-0113	GPR	02-28-84	FNS, CCFP, ALABAMA HEAD START INC., ALABAMA, CO
27-029-0113	WR	01-16-84	FNS-CCFP, CHENEY DAY CARE CENTER, CHENEY
27-029-0114	NAR	02-29-84	FNS CHILD CARE PROGRAM SALVATION ARMY RIDGEMOUNT
27-029-0114	SER	11-23-83	CCFP-CROSS COOP. ASSOCIATION, INC., CROSS, SC
27-029-0114	GPR	02-01-84	FNS, CCFP, BOULDER COUNTY HEAD START, BOULDER, CO
27-029-0114	WR	02-06-84	FNS-CCFP, TREE HOUSE NURSERY SCHOOL, SPOKANE
27-029-0115	NAR	03-09-84	FNS CHILD CARE PROGRAM BETHESDA CHRISTIAN CHURCH
27-029-0115	SER	12-12-83	CCFP-SAMPIT COMMUNITY ORGANIZATION, GEORGETOWN, SC
27-029-0115	GPR	02-01-84	FNS, CCFP, CONEJOS COSTILLA HEAD START, CONEJOS, CO
27-029-0115	WR	12-29-83	FNS-CCFP, EDU CARE INC., CCC, SPOKANE
27-029-0116	NAR	02-29-84	FNS CHILD CARE PROGRAM CATHOLIC GUARDIAN SOCIETY
27-029-0116	SER	01-11-84	CCFP-CHILD YOUTH DEVELOPMENT CENTER INC., HILTON HEAD, SC
27-029-0116	GPR	02-01-84	FNS, CCFP, CHILD OPPORTUNITY PROGRAM INC, DENVER, CO
27-029-0116	WR	01-16-84	FNS-CCFP, YNCA OF THE INLAND EMPIRE, SPOKANE
27-029-0117	NAR	03-14-84	FNS CHILD CARE PROGRAM JULES D MICHAELS DAY CARE CTR
27-029-0117	SER	01-11-84	CCFP-CAFB DEPT. OF THE AIR FORCE CCC, CHARLESTON, SC
27-029-0117	GPR	02-04-84	FNS, CCFP, DENVER HEAD START CHILD OPPORT. PROG., DENVER, CO
27-029-0117	WR	12-02-83	FNS-CCFP, EDU CARE, FDCH \, SPOKANE
27-029-0118	NAR	01-13-84	FNS CHILD CARE PROGRAM GRAHAM WINDHAM CHILD CARE 58392
27-029-0118	SER	11-17-83	CCFP-COOP. FOR THE BETTERMENT OF POOR PEOPLE, HAMPTON, SC
27-029-0118	GPR	02-04-84	FNS, CCFP, CATH COOP. SVCS HEADSTART OF COLORADO SPRINGS, CO
27-029-0118	WR	01-14-84	FNS-CCFP, TOT TOWN CHILD CARE CENTER, SPOKANE
27-029-0119	NAR	01-30-84	FNS CHILD CARE PROGRAM GRAHAM WINDHAM FAMILY CARE 58391
27-029-0119	SER	12-09-83	CCFP-COOSAWATCHIE DAY CARE CENTER, RIDGELAND, SC
27-029-0119	GPR	02-07-84	FNS, CCFP, LEARNING TREE DAY CARE CENTER, KINSAL, NE
27-029-0119	WR	01-16-84	FNS-CCFP, USU CHILD CARE CENTER, PULLMAN
27-029-0120	NAR	11-29-83	FNS CHILD CARE PROGRAM LENOX HILL NEIGHBORHOOD ASSN 57724
27-029-0120	SER	11-28-83	CCFP-CUSTODIAN REC. FUND DEPOT SPEC. SER., PARRIS IS., SC
27-029-0120	GPR	01-25-84	FNS, CCFP, UPPER ARK COUN OF GOVTS FRENCH, CANYON CITY, CO
27-029-0120	WR	01-16-84	FNS-CCFP, SUNSHINE SCHOOL DAYCARE, SPOKANE
27-029-0121	SER	12-14-83	CCFP-MT. VIEW BAPT. CH. CHILD CARE CENTER, GREENVILLE, SC
27-029-0121	GPR	02-29-84	FNS, CCFP, COLORADO MIGRANT COUNCIL, HENDERSON, CO
27-029-0122	NAR	11-09-83	FNS CHILD CARE PROGRAM CHINATOWN PLANNING COUN OLIVER ST S.D
27-029-0122	GPR	02-28-84	FNS, CCFP, DURANGO 4C COUNCIL INC., DURANGO, CO
27-029-0122	WR	10-07-83	FNS-CCFP, SEATTLE DAY NURSERY ASSN, SEATTLE
27-029-0123	NAR	12-23-83	FNS CHILD CARE PROGRAM CHINATOWN PLANNING COUNCIL
27-029-0123	SER	01-05-84	CCFP-SPARTANBURG CITY DEPT OF SOCIAL SER., SPARTANBURG, SC
27-029-0123	GPR	12-02-83	FNS, CCFP, HESA CTY BD OF COMMS, COLORADO HS, GRAND JCT, CO
27-029-0123	WR	01-13-84	FNS-CCFP, MARINE HILLS DAY CARE CENTER, FEDERAL WAY
27-029-0124	NAR	10-24-83	FNS CHILD CARE PROGRAM CHINATOWN HEAD START
27-029-0124	SER	12-30-83	CCFP-TABERNACLE BAPT CH DIXON NURS. & KIND., GREENVILLE, SC
27-029-0124	GPR	02-29-84	FNS, CCFP, OTERO JUNIOR COLL CHILD DEV, SVCS, LA JUNTA, CO
27-029-0124	WR	01-13-84	FNS-CCFP, TACOMA DAY NURS. ASSN, TACOMA
27-029-0125	NAR	02-28-84	FNS CHILD CARE PROGRAM JEWISH CHILD CARE ASSN OF NY
27-029-0125	SER	12-28-83	CCFP-MT. EMANUEL BAPTIST CHURCH, GREENVILLE, SC
27-029-0125	GPR	01-27-84	FNS, CCFP, CITY OF PUEBLO, PUEBLO, CO
27-029-0125	WR	01-12-84	FNS-CCFP, BEACON AVE CHILD DEVEL CTR, SEATTLE
27-029-0126	SER	12-09-83	CCFP-EDUCATION ATHL PARKS AND REC. ASSN., LYNCHBURG, SC
27-029-0126	GPR	02-28-84	FNS, CCFP, DEL NORTE TOWN COUNCIL HEADSTART, DEL NORTE, CO
27-029-0126	WR	10-07-83	FNS-CCFP, NEIGHBORHOOD HOUSE CDB, SEATTLE

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AUDIT NUMBER	REGION	RELEASE DATE	TITLE
27-029-0127	NAR	10-14-83	FNS CHILD CARE PROGRAM NY FOUNDLING HDSP
27-029-0127	SER	11-10-83	CCFP-BISHOPVILLE LEE CO. CHILD CC, INC., BISHOPVILLE, SC
27-029-0127	SPR	02-29-84	FNS, CCFP, CAROUSEL CENTER FOR CHILDREN, PUEBLO, CO
27-029-0127	UR	02-16-84	FNS-CCFP, CASCADE VISTA FREE METH. CHURCH, RENTON
27-029-0128	NAR	12-13-83	FNS CHILD CARE PROGRAM BETHANY DAY NURSERY
27-029-0128	SER	11-29-83	CCFP-CLARENDON COUNTY COUNCIL CDC, MANNING, SC
27-029-0128	SPR	02-09-84	FNS, CCFP, MONTESSORI CHILDRENS CTR, PUEBLO, CO
27-029-0128	UR	01-16-84	FNS-CCFP, LINDSEY CHILD CARE CENTER, SEATTLE
27-029-0129	NAR	01-30-84	FNS CHILD CARE PROGRAM LINCOLN SO NEIGHBORHOOD CTR
27-029-0129	SER	01-04-84	CCFP-WHITE PLAINS BAPT. CH. DAY CARE CENTER, GREENVILLE, SC
27-029-0129	SPR	01-27-84	FNS, CCFP, SAN LUIS VLY CTR FOR MNCP INC, ALAMOSA, CO
27-029-0129	UR	12-13-83	FNS-CCFP, STARTER SCHOOL CHILD CARE CENTER, SEATTLE
27-029-0130	NAR	12-15-83	FNS CHILD CARE PROGRAM GODDARD RIVERSIDE COMM CT 57711
27-029-0130	SER	12-30-83	CCFP-CEDAR GROVE BAPTIST CHURCH, SIMPSONVILLE, SC
27-029-0130	SPR	02-29-84	FNS, CCFP, GRANT JCT COMM NUR SCH--GRAND JUNCTION, CO
27-029-0130	UR	01-13-84	FNS-CCFP, UNIVERSITY OF WASH. EXPER. EDUC. UNIT, SEATTLE
27-029-0131	SER	11-22-83	CCFP-MISS ANN'S PRESCHOOL PROGRAM, INC., NASHVILLE, TN
27-029-0131	SPR	02-29-84	FNS, CCFP, AEM CREATIVE DAY CARE, AURORA, CO
27-029-0131	UR	02-16-84	FNS-CCFP, COMMUNITY CHILD CARE CENTERS, ALBANY
27-029-0132	SER	11-29-83	CCFP-BALLATIN DAY CARE CENTER, INC., BALLATIN, TN
27-029-0132	SPR	01-25-84	FNS, CCFP, STEAMBOAT SPR HOS ASSOC, STEAMBOAT SPRINGS, CO
27-029-0132	UR	02-14-84	FNS-CCFP, THE DALLES CHILD CARE CENTER, DALLES
27-029-0133	SER	11-29-83	CCFP-PILGRIM EMANUEL BAPT CH EARLY LEARN CTR, NASHVILLE, TN
27-029-0133	SPR	02-29-84	FNS, CCFP, CHILDRENS WORLD INC, ENGLEWOOD, CO
27-029-0133	UR	11-01-83	FNS-CCFP, CORVALLIS COMM. DCC, CORVALLIS
27-029-0134	NAR	01-10-84	FNS CHILD CARE PROGRAM NY DIET KITCHEN ASSN
27-029-0134	SER	11-10-83	CCFP-HAURY COUNTY DAY CARE CENTER, COLUMBIA, TN
27-029-0134	SPR	02-28-84	FNS, CCFP, THE SALVATION ARMY AURORA DCC, AURORA, CO
27-029-0134	NAR	03-14-84	FNS CHILD CARE PROGRAM COMMUNITY DEV FAMILY DAY CARE CAREER
27-029-0135	SER	11-29-83	CCFP-MON DENON. YOUTH CRUSADE OF HAURY CO., COLUMBIA, TN
27-029-0135	SPR	01-23-84	FNS, CCFP, COMM OUTREACH PROJ THERAP DCC, WESTMINSTER, CO
27-029-0135	UR	02-14-84	FNS-CCFP, COLUMBIA COUNTY CHILDREN'S COMM., ST HELENS
27-029-0136	NAR	12-15-83	FNS CHILD CARE PROGRAM MANHATTAN VALLEY CHILD DAY CARE
27-029-0136	SER	11-29-83	CCFP-JACKSON HOUSING AUTH. CHILD CARE CENTERS, JACKSON, TN
27-029-0136	SPR	02-29-84	FNS, CCFP, WILDWOOD SCHOOL INC, ASPEN, CO
27-029-0136	UR	02-14-84	FNS-CCFP, KLAHATH LAKE CHILD CARE COUNCIL, INC., KLAHATH FALL
27-029-0137	NAR	10-14-83	FNS CHILD CARE PROGRAM EISHAN DAY NURSERY
27-029-0137	SER	11-23-83	CCFP-GRACE M. EATON DAY HOME, NASHVILLE, TN
27-029-0137	SPR	02-09-84	FNS, CCFP, CENTRAL NE COMM ACTION AGENCY, LOUP CITY, NE
27-029-0137	UR	02-14-84	FNS-CCFP, LAKE COMMUNITY COLLEGE, EUGENE
27-029-0138	NAR	02-29-84	FNS CHILD CARE PROGRAM McDONALDS NURSERY
27-029-0138	SER	11-23-83	CCFP-MCKENZIE WELFARE COUNCIL, WEBB DCC, MCKENZIE, TN
27-029-0138	SPR	02-28-84	FNS, CCFP, OMAHA TRIBE OF NEBRASKA, NACY, NE
27-029-0138	UR	02-23-84	FNS-CCFP, U.O.F. G. CHILD CARE DEV. CENTER, EUGENE
27-029-0139	NAR	02-28-84	FNS CHILD CARE PROGRAM HUNTS PT MULTI-SERV FAMILY DAY CARE
27-029-0139	SER	11-29-83	CCFP-KINGSFORD BOYS CLUB, INC., KINGSFORD, TN
27-029-0139	SPR	02-09-84	FNS, CCFP, WINNEBAGO TRIBE OF NEBRASKA, WINNEBAGO, NE
27-029-0139	UR	02-06-84	FNS-CCFP, GRANT CITY CAC, NOSES LAKE
27-029-0140	NAR	02-27-84	FNS CHILD CARE PROGRAM HUNTS PT MULTI-SERV PARENT CHILD CTR
27-029-0140	SER	01-04-84	CCFP-SLEAMS HUMAN RESOURCES COMMISSION, GREENWOOD, SC
27-029-0140	SPR	02-09-84	FNS, CCFP, WINNEBAGO REFORMED CHURCH DCC, WINNEBAGO, NE
27-029-0140	UR	01-16-84	FNS-CCFP, DAY STAR CARE AND DEVELOPMENT INC., NOSES LAKE
27-029-0141	NAR	03-14-84	FNS CHILD CARE PROGRAM MORRISANIA DAY CARE CTR SB120
27-029-0141	SER	12-14-83	CCFP-MEADOW PRONG BAPTIST CHURCH, EFFINGHAM, SC
27-029-0141	SPR	02-29-84	FNS, CCFP, DEES DAY CARE INC., BEATRICE, NE
27-029-0141	UR	01-20-84	FNS-CCFP, PLAYLAND DAY CARE CENTER, PASCO
27-029-0142	NAR	11-15-83	FNS CHILD CARE PROGRAM MORRISANIA DAY CARE CTR 57534
27-029-0142	SER	12-30-83	CCFP-FLORENCE CO. COMMUNITY ACTION AGENCY, FLORENCE, SC
27-029-0142	SPR	02-29-84	FNS, CCFP, HEAD START CHILD DEVELOPMENT CORP., OMAHA, NE
27-029-0142	UR	02-06-84	FNS-CCFP, WALLA WALLA COUNCIL OF CAMP FIRE, WALLA WALLA
27-029-0143	NAR	11-15-83	FNS CHILD CARE PROGRAM EAST SIDE HOUSE SETTLEMENT SB105
27-029-0143	SER	01-11-84	CCFP-GREENVILLE ASSOC FOR RETARDED CHILDREN, GREENVILLE, SC
27-029-0143	SPR	02-28-84	FNS, CCFP, GOLDENROD HILLS COMM ACT AGY, WALTHILL, NE
27-029-0143	UR	01-23-84	FNS-CCFP, COULTZ FAMILY HEALTH CENTER, LOUISVIE

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* 27-029-0144	SER	12-30-83	CCFP-WT. ZION UNITED METHODIST CHURCH DCC, KINGSTREE, SC
* 27-029-0144	GPR	02-28-84	FNS, CCFP, SOUTHEAST NE COMM ACT COUN INC, HUMBOLDT, NE
* 27-029-0144	WR	02-03-84	FNS-CCFP, FIRST TREE METHODIST CHURCH, SPOKANE
* 27-029-0145	NAR	11-17-83	FNS CHILD CARE PROGRAM LUCILLE MURRAY CHILD DEV
* 27-029-0145	SER	01-27-84	CCFP-CHARLESTON CO. EDC HEAD START, CHARLESTON, SC
* 27-029-0145	GPR	02-29-84	FNS, CCFP, EV LUTHERAN GOOD SAMARITAN HB, HASTINGS, NE
* 27-029-0145	WR	02-09-84	FNS-CCFP, NOAH ARK DC, SPOKANE
* 27-029-0146	NAR	02-27-84	FNS CHILD CARE PROGRAM SOUTH BX HEAD START
* 27-029-0146	SER	01-11-84	CCFP-BERKELEY-DORCHESTER CO. ECON DEV CORP HEAD START, SC
* 27-029-0146	GPR	02-29-84	FNS, CCFP, LEXINGTON CHILD CARE CENTER, LEXINGTON, NE
* 27-029-0146	WR	02-13-84	FNS-CCFP, INCHELIUM DAY CARE CENTER, INCHELIUM
* 27-029-0147	NAR	03-09-84	FNS CHILD CARE PROGRAM BETANCES
* 27-029-0147	SER	01-19-84	CCFP-BEAUFORT JASPER EOC INC. HEAD START, RIDGELAND, SC
* 27-029-0147	GPR	02-28-84	FNS, CCFP, THE GINGERBREAD PLAY SCHOOL, HASTINGS, NE
* 27-029-0147	WR	01-16-84	FNS-CCFP, THE PRE SCHOOLER CHILD DEV. CENTER, SPOKANE
* 27-029-0148	SER	01-12-84	CCFP-UNITED COMMUNITIES FOR CHILD DEVELOPMENT, BEAUFORT, SC
* 27-029-0148	GPR	02-29-84	FNS, CCFP, EVANG LUTHE GOOD SAM SOC-VILL DCC, HASTINGS, NE
* 27-029-0148	WR	01-16-84	FNS-CCFP, FOSTER PARK DAY CARE CENTER, CLARKSON
* 27-029-0149	NAR	02-27-84	FNS CHILD CARE PROGRAM CONCERNED PARENTS
* 27-029-0149	SER	01-17-84	CCFP-LOW COUNTRY COMM ACTION AGENCY INC., WALTERBORO, SC
* 27-029-0149	GPR	02-28-84	FNS, CCFP, MID-NE COMM SERVICE INC, KEARNEY, NE
* 27-029-0149	WR	02-13-84	FNS-CCFP, OLYMPIA CRC, OLYMPIA
* 27-029-0150	NAR	02-27-84	FNS CHILD CARE PROGRAM TRABAJAMOS COMMUNITY HEAD START
* 27-029-0150	SER	12-30-83	CCFP-WATEREE COMM ACTIONS INC. HEAD START PROG., SUMTER, SC
* 27-029-0150	GPR	02-09-84	FNS, CCFP, STELLA MARIS DCC, ST. LOUIS, MO
* 27-029-0150	WR	02-16-84	FNS-CCFP, HOLLY PARK COMM. DCC, SEATTLE
* 27-029-0151	NAR	11-29-83	FNS CHILD CARE PROGRAM ANNA LEFROWITZ DAY CARE CTR
* 27-029-0151	SER	01-04-84	CCFP-YORK CO. DEPARTMENT OF SOCIAL SERVICES, YORK, SC
* 27-029-0151	GPR	02-29-84	FNS, CCFP, JEWISH COMM CENTER ASSN, ST. LOUIS, MO
* 27-029-0151	WR	02-16-84	FNS-CCFP, EPISCOPAL CHURCH'S PIERCE CO., TACOMA
* 27-029-0152	SER	01-12-84	CCFP-KINDALE PARK DAY CARE ASSOCIATION, KINGSTREE, SC
* 27-029-0152	GPR	02-29-84	FNS, CCFP, EVANGELICAL CHILDREN HOME, ST. LOUIS, MO
* 27-029-0152	WR	02-16-84	FNS-CCFP, SHEPHERD OF THE LAKE DCC, LYNNWOOD
* 27-029-0153	NAR	02-27-84	FNS CHILD CARE PROGRAM YOUTH VILLAGE FAMILY DAY CARE
* 27-029-0153	SER	01-31-84	CCFP-MIDLANDS HUMAN RESOURCE DEVELOPMENT COMM, COLUMBIA, SC
* 27-029-0153	GPR	02-29-84	FNS, CCFP, NORTHEAST MO CAA INC., KIRKSVILLE, MO
* 27-029-0153	WR	02-16-84	FNS-CCFP, DAY CARE CHILDREN'S F&N PROG., EVERETT
* 27-029-0154	SER	01-11-84	CCFP-NESMITH COMMUNITY DAY CARE CENTER, NESMITH, SC
* 27-029-0154	GPR	02-28-84	FNS, CCFP, PRESBYTERY OF MO RIVER VALLEY, OMAHA, NE
* 27-029-0154	WR	02-09-84	CCFP - FAMILY COUNSELING SERVICE, SPOKANE WASHINGTON
* 27-029-0155	SER	01-27-84	CCFP-SHADY OAK BAPTIST CHURCH CCC, GREENVILLE, SC
* 27-029-0155	GPR	02-28-84	FNS, CCFP, SOUTHSIDE DAY NURSERY INC, ST. LOUIS, MO
* 27-029-0155	WR	02-17-84	CCFP - OLYMPIC CHILDREN'S FOUNDATION, BREKERTON, WA.
* 27-029-0156	GPR	02-29-84	FNS, CCFP, HELPING HAND DC CENTER, ST. LOUIS, MO
* 27-029-0156	WR	12-04-83	CCFP - L.H. BATES VOC TECH INST., TACOMA WA.
* 27-029-0157	SER	12-08-83	CCFP-DARLINGTON COMM ACTION HEAD START, HARTSVILLE, SC
* 27-029-0157	GPR	02-29-84	FNS, CCFP, LUTH FAMSCHILD SVCS HILLTOP DC SVCS, ST LOUIS, MO
* 27-029-0157	WR	01-20-84	CCFP - TACOMA COMMUNITY COLLEGE CCC, TACOMA WA.
* 27-029-0158	NAR	01-10-84	FNS CHILD CARE PROGRAM LABOR BATHGATE COMMUNITY CHILD CARE
* 27-029-0158	SER	12-13-83	CCFP-CONWAY CHILD CARE CENTER INC., CONWAY, SC
* 27-029-0158	GPR	02-15-84	FNS, CCFP, UNITED CHU OF CHRIS NEIGH HOUSE, ST. LOUIS, MO
* 27-029-0158	WR	01-12-84	CCFP - BOTHELL DAY CARE PRESCHOOL, BOTHELL WA
* 27-029-0159	NAR	02-27-84	FNS CHILD CARE PROGRAM EAST TREMONT CHILD CARE DEV
* 27-029-0159	SER	01-04-84	CCFP-HYRTLE BEACH AFD CHILD CARE, HYRTLE BEACH, SC
* 27-029-0159	GPR	02-29-84	FNS, CCFP, DOUGLAS COMMUNITY CENTER, HANNIBAL, MO
* 27-029-0159	WR	01-18-84	CCFP - LITTLE FRIENDS CCC, TACOMA WA.
* 27-029-0160	SER	01-27-84	CCFP-ELK & DUCK RIVER COMM ASSOC HEAD START, FAYETTEVI, TN
* 27-029-0160	GPR	02-29-84	FNS, CCFP, HUEBFAND-LAS ANIMAS COUNTIES HEAD START
* 27-029-0160	WR	02-04-84	CCFP - NAZARENE COMMUNITY PRESCHOOL DAY CARE, OLYMPIA WA
* 27-029-0161	NAR	02-27-84	FNS CHILD CARE PROGRAM BETTER ED STARTS TODAY
* 27-029-0161	SER	01-11-84	CCFP-CANEY FORK DEVEL CORP PROJ HEAD START, MCHINNVILLE, TN
* 27-029-0161	GPR	02-29-84	FNS, CCFP, EPWORTH WINSOR DCC, ST. LOUIS, MO
* 27-029-0161	WR	01-18-84	CCFP - ST. MIKES TIKES, OLYMPIA WA.

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* 27-029-0162	NAR	12-06-83	FNS CHILD CARE PROGRAM EAST CALVARY NURSERY
* 27-029-0162	SER	01-12-84	CCFP-PROGRESS FOR PEOPLE MRA HEAD START, DECATUR, TN
* 27-029-0162	GPR	02-29-84	FNS, CCFP, GREATER ST. LUKES MB CHURCH, ST. LOUIS, MO
* 27-029-0162	WR	01-23-84	CCFP - THE CHILDREN'S PLACE, CHEHALIS WA.
* 27-029-0163	NAR	02-28-84	FNS CHILD CARE PROGRAM UNITED METHODIST CITY SOCIETY
* 27-029-0163	SER	01-11-84	CCFP-COMM ACTION SERVICES OF MORGAN CO., WARTBURG, TN
* 27-029-0163	GPR	02-29-84	FNS, CCFP, LEHAY DCC INC., ST. LOUIS, MO
* 27-029-0163	WR	01-23-84	CCFP - WALLINGFORD UN. METH. CH. DCC, SEATTLE WA.
* 27-029-0164	SER	01-11-84	CCFP-OAK RIDGE SCHOOLS, OAK RIDGE, TN
* 27-029-0164	GPR	02-21-84	FNS, CCFP, BUTTONS & BOWS PRESCHOOL DEV CTR, ST. LOUIS, MO
* 27-029-0164	WR	02-09-84	CCFP - EASTSIDE FREE METHODIST CH., BELLEVUE WA.
* 27-029-0165	NAR	12-16-83	FNS CHILD CARE PROGRAM UTOPIA CHILDRENS CENTER
* 27-029-0165	SER	01-11-84	CCFP-ANDERSON CO. BD OF ED FOOD SERVICE DEPT., CLINTON, TN
* 27-029-0165	GPR	03-02-84	FNS, CCFP, LES BEAUX ENGANTS LTD NUR SCHOOL&KNG, ST LOUIS, MO
* 27-029-0165	WR	12-29-83	CCFP - RENTON AVE. DCC, SEATTLE WA.
* 27-029-0166	NAR	02-28-84	FNS CHILD CARE PROGRAM SALEM COMMUNITY SERV COUNCIL 57578
* 27-029-0166	GPR	03-02-84	FNS, CCFP, MILE HIGH CHILD CARE ASSN
* 27-029-0166	WR	01-16-84	CCFP - FRST FREE METH. CH., SEATTLE WA.
* 27-029-0167	NAR	12-06-83	FNS CHILD CARE PROGRAM MT MORRIS PRESBYTERIAN CHURCH
* 27-029-0167	SER	12-28-83	CCFP-CEDAR ST CHURCH OF GOD KIDDIE KOLLEGE, ROCK HILL, SC
* 27-029-0167	GPR	02-22-84	FNS, CCFP, HALL CTY HUMAN REBO PROJ HDST, GRAND ISLAND, NE
* 27-029-0167	WR	02-09-84	CCFP - EAST SIDE YMCA, SEATTLE WA.
* 27-029-0168	NAR	02-29-84	FNS CHILD CARE PROGRAM SALEM COMMUNITY SERV COUNCIL 61367
* 27-029-0168	SER	01-20-84	CCFP-CHICKASAW AREA DEVEL COMM HEAD START, HENDERSON, TN
* 27-029-0168	GPR	02-29-84	FNS, CCFP, BEATRICE DAY CARE INC, BEATRICE, NE
* 27-029-0168	WR	02-06-84	CCFP - VON ASSELT TINY TOTS DAY CARE, SEATTLE
* 27-029-0169	NAR	12-06-83	FNS CHILD CARE PROGRAM MANHATTANVILLE COMMUNITY CTR
* 27-029-0169	SER	01-20-84	CCFP-CORDELL HULL ECON OPP CORP HEAD START, LAFAYETTE, TN
* 27-029-0169	GPR	02-29-84	FNS, CCFP, RHYME & REASON COMM CO INC, KEARNEY, NE
* 27-029-0169	WR	02-09-84	CCFP - LATCHKEY PROGRAM, SEATTLE, WA.
* 27-029-0170	NAR	02-29-84	FNS CHILD CARE PROGRAM UNIONS SETTLEMENT ASSN
* 27-029-0170	SER	01-12-84	CCFP-LAU FAY TON CAA HEAD START, COVINGTON, TN
* 27-029-0170	GPR	01-19-84	FNS, CCFP, RUTH STAPLES CHILD DEV LAB E CAMPUS, LINCOLN, NE
* 27-029-0170	WR	02-09-84	CCFP - VASHON CHILDREN'S CENTER, VASHON WA.
* 27-029-0171	NAR	02-29-84	FNS CHILD CARE PROGRAM METRO NORTH ASSN
* 27-029-0171	SER	01-19-84	CCFP-TRINITY CME CHURCH DAY CARE CENTER, MEMPHIS, TN
* 27-029-0171	GPR	01-19-84	FNS, CCFP, 1ST MENONITE CHURCH FRIENDSHIP DCC, LINCOLN, NE
* 27-029-0171	WR	02-06-84	CCFP - NORTHEAST BRANCH YMCA, SEATTLE
* 27-029-0172	NAR	02-29-84	FNS CHILD CARE PROGRAM LEXINGTON CHILDRENS CENTER
* 27-029-0172	SER	01-11-84	CCFP-FANNIE BATTLE SOCIAL WORKERS, NASHVILLE, TN
* 27-029-0172	GPR	02-29-84	FNS, CCFP CHILDRENS CTR OF EVERGREEN, CO
* 27-029-0172	WR	01-13-84	CCFP - EAST MADISON YMCA, SEATTLE WA.
* 27-029-0173	NAR	01-27-84	FNS CHILD CARE PROGRAM EAST RIVER CHILDRENS CENTER
* 27-029-0173	SER	01-11-84	CCFP-HIGHLAND RIM ECONOMIC CORP HEAD START PROG, ERIN, TN
* 27-029-0173	GPR	02-29-84	FNS CCFP COLORADO SPRINGS CMI COLORADO SPRINGS CO
* 27-029-0173	WR	02-01-84	CCFP - COMMUNITY CHRISTIAN DAY CARE, BOTHELL WA
* 27-029-0174	NAR	02-29-84	FNS CHILD CARE PROGRAM HARLEM COUNCIL FOR HUMAN SERV
* 27-029-0174	SER	01-27-84	CCFP-NW TENNESSEE ECON DEV COUNCIL, MCKENZIE, TN
* 27-029-0174	GPR	02-29-84	FNS CCFP WARREN VILLAGE, INC DENVER CO
* 27-029-0174	WR	01-23-84	CCFP - NORTHWEST CTR FOR THE RETARDED, SEATTLE WA.
* 27-029-0175	SER	01-31-84	CCFP-CHESTERFIELD-MARLBORO EOC, INC., CHERAW, SC
* 27-029-0175	WR	01-13-84	CCFP - DENISE LOUIE CHILD CARE CTR, SEATTLE WA.
* 27-029-0176	NAR	02-29-84	FNS CHILD CARE PROGRAM HAMILTON GRANGE DAY CARE CTR
* 27-029-0176	SER	01-31-84	CCFP-ST. MARY HUMAN DEVELOPMENT CENTER, INC. RIDGELAND, SC
* 27-029-0177	NAR	02-29-84	FNS CHILD CARE PROGRAM ADDIE MAE COLLINS COMM SERV
* 27-029-0177	SER	01-31-84	CCFP-PIEDMONT COMMUNITY ACTIONS, INC., SPARTANBURG, SC
* 27-029-0177	WR	02-14-84	CCFP - MID-WILLIAMETTE VALLEY COMM ACTION AGENCY, SALEM ORE
* 27-029-0178	NAR	02-29-84	FNS CHILD CARE PROGRAM INWOOD NURSERY
* 27-029-0178	WR	02-23-84	CCFP - WASHINGTON CTY COMM ACTION ORE., HILLSBORO ORE

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• 27-029-0174	NAR	03-04-84	FNS CHILD CARE PROGRAM CHAMBER IS MEN BAPTIST CHURCH
• 27-029-0180	NAR	03-09-84	FNS CHILD CARE PROGRAM NEIGHBORHOOD DAY NURS OF HARLEM 58124
• 27-029-0181	WR	02-14-84	CCFP - CLACKAMAS CO. CHILDRENS COMMISSION, UREODN CITY ONE.
• 27-029-0182	NAR	02-29-84	FNS CHILD CARE PROGRAM JAMES WELDON JOHNSON COMM CTR 57950
• 27-029-0182	WR	12-24-83	CCFP - UMPQUA COMMUNITY ACTION NETWORK HEADSTART, ROSEBURG
• 27-029-0183	NAR	02-24-84	FNS CHILD CARE PROGRAM JAMES WELDON JOHNSON COMM CTR 57507
• 27-029-0193	WR	02-21-84	CCFP - UMPQUA COMMUNITY ACTION NETWORK, ROSEBURG ORE
• 27-029-0194	NAH	02-29-84	FNS CHILD CARE PROGRAM CONEY IS COMM COUNCIL 58085
• 27-029-0194	WR	02-17-84	CCFP - KIDIO HEADSTART, LEGANON ORE.
• 27-029-0195	NAR	02-24-84	FNS CHILD CARE PROGRAM CONEY IS COMM COUNCIL 01481
• 27-029-0195	WR	02-21-84	CCFP - COMM. ACTION TEAM INC. HEADSTART, RANIER ONE.
• 27-029-0196	NAH	03-02-84	FNS CHILD CARE PROGRAM RECREATION ROOMS AND SETTLEMENT 57556
• 27-029-0196	WR	02-23-84	CCFP - THE CHILDRENS CENTER, HONOLULU HAWAII
• 27-029-0197	NAH	02-24-84	FNS CHILD CARE PROGRAM RECREATION ROOMS AND SETTLEMENT 57443
• 27-029-0197	WR	02-23-84	CCFP - KINDERGARTEN & CHILDRENS AID, HONOLULU HAWAII
• 27-029-0198	NAH	03-02-84	FNS CHILD CARE PROGRAM SALVATION ARMY-RIVENDALE AVE
• 27-029-0199	NAH	02-24-84	FNS CHILD CARE PROGRAM SALVATION ARMY-BROWNSVILLE
• 27-029-0199	WR	02-22-84	CCFP - HONOLULU COMMUNITY ACTION PROGRAM, HONOLULU HAWAII
• 27-029-0199	NAR	03-02-84	FNS CHILD CARE PROGRAM SYLVIA KLEIN CHILD CARE
• 27-029-0199	WR	02-24-84	CCFP - HAWAII CHILD CENTERS, KAILUA HAWAII
• 27-029-0199	NAH	03-02-84	FNS CHILD CARE PROGRAM COLLEGE COMM CHILD CARE BROOKLYN CULL
• 27-029-0192	NAR	03-02-84	FNS CHILD CARE PROGRAM SALVATION ARMY-SUTTER AVE
• 27-029-0192	WR	01-13-84	CCFP - SCHOFIELD WAS CHILD CARE CTR, FORT SHAFER HAWAII
• 27-029-0193	NAH	03-02-84	FNS CHILD CARE PROGRAM FAITH HOPE CHARITY COMM SERV
• 27-029-0193	WR	02-23-84	CCFP - PATCH - PEOPLE ATTENTIVE TO CHILDREN, HONOLULU HAWAII
• 27-029-0194	NAH	03-02-84	FNS CHILD CARE PROGRAM COMMUNITY DAY NURSERY
• 27-029-0195	NAR	03-02-84	FNS CHILD CARE PROGRAM TRUE LIGHT HERALD DAY CARE CTR
• 27-029-0196	NAH	03-02-84	FNS CHILD CARE PROGRAM OWEL SARAH DAY CARE CTR
• 27-029-0197	NAH	02-29-84	FNS CHILD CARE PROGRAM ST JOHN IS DAY CARE CTR
• 27-029-0197	WR	01-16-84	CCFP - NICKAM CHILD CARE CENTER, NICKAM AFB HAWAII
• 27-029-0198	NAH	02-29-84	FNS CHILD CARE PROGRAM 196 ALBANY AVE DAY CARE CTR
• 27-029-0198	WR	02-24-84	CCFP - FAMILY SERVICES CENTER CCC, HONOLULU HAWAII
• 27-029-0199	NAR	02-29-84	FNS CHILD CARE PROGRAM EAST BROOKLYN DAY CARE CTR
• 27-029-0200	NAH	03-02-84	FNS CHILD CARE PROGRAM ROBERT CLEMENTE DAY CARE CTR
• 27-029-0200	WR	02-13-84	CCFP - NORTHWEST MULTI-SERVICE COUNCIL, EVERETT WA.
• 27-029-0201	NAH	02-24-84	FNS CHILD CARE PROGRAM NUBERTA BRIGHT DAY CARE CTR
• 27-029-0201	WR	02-16-84	CCFP - RAINBOW VALLEY DAY CARE HOMES, SEATTLE WA.
• 27-029-0202	NAH	03-02-84	FNS CHILD CARE PROGRAM ADVENT COMMUNITY SERV
• 27-029-0202	WR	02-01-84	FNS-CCFP, THE LEARNING TREE SEATTLE WASHINGTON
• 27-029-0203	NAH	03-02-84	FNS CHILD CARE PROGRAM PARK SLOPE COMM CTR.
• 27-029-0203	WR	02-13-84	FNS-CCFP, BALLARD FIRST LUTHER AN CCC, SEATTLE WA
• 27-029-0204	NAR	02-29-84	FNS CHILD CARE PROGRAM OWEN LAD 17 OF PEACE DAY CARE CTR
• 27-029-0204	WR	02-16-84	FNS-CCFP, HIGHLINE YMCA, SEATTLE WA
• 27-029-0205	NAH	02-27-84	FNS CHILD CARE PROGRAM HISPANOS UNIDOS DAY CARE CTR
• 27-029-0205	WR	12-23-83	FNS-CCFP, WEST SEATTLE DAY CARE CTR, SEATTLE WA
• 27-029-0206	NAR	02-29-84	FNS CHILD CARE PROGRAM MISSION FOR TODAY HOLY TABERNACLE WLD
• 27-029-0206	WR	02-01-84	FNS-CCFP, CROSSROADS CHILD CARE PROGRAM, BELLEVUE WA
• 27-029-0207	NAR	11-10-83	FNS CHILD CARE PROGRAM ENMANUAL DAY CARE COMP FAMILY CLUSTER
• 27-029-0207	WR	02-01-84	FNS-CCFP, NORTHGATE CHRISTIAN PRESCHOOL DAY CARE, SEATTLE WA
• 27-029-0208	WR	02-23-84	FNS-CCFP, ECONOMIC OPPORTUNITY COUNCIL, VANCOUVER, WA
• 27-029-0209	WR	02-24-84	FNS-CCFP, CLARK COLLEGE CCC, VANCOUVER, WA
• 27-029-0210	NAH	10-11-83	FNS CHILD CARE PROGRAM VICTORY DAY CARE CENTER WODNA 57503
• 27-029-0210	WR	02-21-84	FNS,CCFP, LCC HEAD START, LOWVIEW
• 27-029-0211	WR	02-14-84	FNS,CCFP, SMALL WORLD CHILD CARE KESLU, WA
• 27-029-0212	WR	02-27-84	FNS-CCFP, LUMMI INDIAN BUS ENCL HEAD START PROG BELLINGHAM
• 27-029-0213	NAR	07-29-84	FNS CHILD CARE PROGRAM MADTHORNE CORNERS OCC
• 27-029-0214	WR	02-28-84	FNS-CCFP, WHATCOM FAMILY YMCA BELLINGHAM
• 27-029-0215	WR	02-24-84	FNS-CCFP, WOKSACA INDIAN TRIBE WOKSACK PRESCHOOL CTR DEMING
• 27-029-0216	WR	02-29-84	FNS-CCFP, SKAGIT CO WS SKAGIT VALLEY COLLEGE MOUNT VERNON
• 27-029-0219	WR	02-22-84	FNS-CCFP, CAMPUS PARENT CHILD CTR EDMONDS COMM COLLEGE LYNWOOD
• 27-029-0220	WR	02-22-84	FNS-CCFP, TULALIP DAY CARE CENTER TULALIP TRIBES MARYSVILLE
• 27-029-0221	WR	02-22-84	FNS-CCFP, ARLINGTON CHILD CARE CENTER ARLINGTON
• 27-029-0222	WR	02-24-84	FNS-CCFP, ROSEMILL COMMUNITY COLLEGE MUKILTEU

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• 27-029-0223	WR	02-21-84	FNS-CCFP, WEE CARE FOR YOUR CHILD DAY CARE INC. EVERETT
• 27-029-0224	WR	02-21-84	FNS-CCFP, FUNLAND DAY CARE CENTER MARYSVILLE
• 27-029-0225	WR	02-27-84	FNS-CCFP, EASTMONT DAY CARE CENTER EVERETT
• 27-029-0226	WR	02-28-84	FNS-CCFP, CLALLAM - JEFFERSON CTY CAC MS PONT ANUELES II
• 27-029-0227	WR	02-22-84	FNS-CCFP, SEQUIM EARLY LEARNING CENTER SEQUIM
• 27-029-0228	WR	02-22-84	FNS-CCFP, FAMILY WAY CARE PORT TOWNSEND
• 27-029-0229	NAR	03-09-84	FNS CHILU CARE PROGRAM ULSTEN CO DEPT OF SOC SVC FAMILY DAY
• 27-029-0229	WR	02-24-84	FNS-CCFP, CLOVEN PARK CHILD CENTER TACOMA
• 27-029-0230	NAR	03-09-84	FNS CHILU CARE PROGRAM ASTOR HOME FOR CHILDREN HEAD START
• 27-029-0230	WR	02-24-84	FNS-CCFP, OLYMPIA SCHOOL DISTRICT # 111 ATT. MS OLYMPIA
• 27-029-0231	NAR	03-04-84	FNS CHILU CARE PROGRAM MT VERNON DCC
• 27-029-0232	NAR	03-09-84	FNS CHILU CARE PROGRAM NEWBURGH COMMUNITY ACTION COMM
• 27-029-0232	WR	02-21-84	FNS-CCFP, SUNSHINE DAY CARE CENTER TOPPENISH
• 27-029-0233	WR	02-29-84	FNS-CCFP, ST. PAUL DAY CARE YAKIMA
• 27-029-0233	WR	02-28-84	FNS-CCFP, KITSAP COMM. ACT. PROG. BREHERTON
• 27-029-0234	NAR	03-09-84	FNS CHILD CARE PROGRAM WESTCHESTER TREMONT DCC 57553
• 27-029-0234	WR	02-27-84	FNS-CCFP, STUDENT CCC BELLEVUE COMM COLLEGE BELLEVUE
• 27-029-0237	NAR	03-09-84	FNS CHILD CARE PROGRAM WESTCHESTER TREMONT DCC 58115
• 27-029-0237	WR	02-28-84	FNS-CCFP, SEATTLE CENTRAL COMMUNITY COLLEGE SEATTLE
• 27-029-0238	NAR	03-14-84	FNS CHILD CARE PROGRAM NORTHEAST BRONX DCC
• 27-029-0238	WR	02-28-84	FNS-CCFP, OFF CAMPUS DCC AUBURN OFF CAMPUS N S AUBURN
• 27-029-0239	NAR	02-29-84	FNS CHILD CARE PROGRAM WILLIAM \SBRIDGE NAACP DCC
• 27-029-0239	WR	02-27-84	FNS-CCFP, CHRISTIAN LIFE ASSEMBLY DAY CARE CNTR FEDERAL WAY
• 27-029-0240	NAR	02-29-84	FNS CHILD CARE PROGRAM THROBSNECK CHILD CARE QTR
• 27-029-0240	WR	02-29-84	FNS-CCFP, ABCJC DAY CARE CENTER SEATTLE
• 27-029-0241	NAR	02-29-84	FNS CHILD CARE PROGRAM ST AUGUSTINES CTR
• 27-029-0241	WR	02-28-84	FNS-CCFP, GOOD SHEPHERD DAY CARE CENTER SEATTLE
• 27-029-0242	NAR	02-28-84	FNS CHILD CARE PROGRAM FRIENDS \HIP HOUSE
• 27-029-0244	NAR	02-29-84	FNS CHILD CARE PROGRAM CHILDREN \S WORLD CHILD DEV CTR
• 27-029-0244	WR	02-17-84	FNS-CCFP, SPOKANE COUNTY HEADSTART USCC 17 SPOKANE
• 27-029-0245	WR	02-03-84	FNS-CCFP, BENTON FRANKLIN HEADSTART RICHLAND
• 27-029-0246	NAR	03-14-84	FNS CHILD CARE PROGRAM RIPEN WITH US CHILD CARE
• 27-029-0246	WR	02-01-84	FNS-CCFP, VICTORY CHILD CARE CENTER PROSSER
• 27-029-0247	NAR	02-29-84	FNS CHILD CARE PROGRAM ST PETERS SO PRESBYTERIAN CHILD DCC
• 27-029-0247	WR	02-03-84	FNS-CCFP, GREATER GOLDENDALE SJCS. GOLDENDALE
• 27-029-0248	WR	02-17-84	FNS-CCFP, OKANOGAN CAC, FOOD & NUTRITION PROG OKANOGAN
• 27-029-0249	WR	02-14-84	FNS-CCFP, OKANOGAN COUNTY CHILD DEVELOPMENT ASSN. HS OMAK
• 27-029-0250	WR	02-03-84	FNS-CCFP, EARLY CHILDHOOD DEVELOPMENT CENTER WESPELEM
• 27-029-0251	NAR	03-14-84	FNS CHILD CARE PROGRAM EAST NY NAACP DAY CARE
• 27-029-0251	WR	01-23-84	FNS-CCFP, E. OMAK DAY CARE CENTER OMAK
• 27-029-0252	NAR	03-14-84	FNS CHILD CARE PROGRAM WILLOUGHBY HOUSE SETTLEMENT
• 27-029-0252	WR	01-14-84	FNS-CCFP, RONALD UNITED METH. CHURCH SEATTLE
• 27-029-0253	WR	02-17-84	FNS-CCFP, PIKE MARKET CHILD CARE CENTER SEATTLE
• 27-029-0254	NAR	02-28-84	FNS CHILD CARE PROGRAM FLATBUSH ACTION COMM DCC
• 27-029-0255	WR	02-17-84	FNS-CCFP, MCV MIGRANT HEALTH PROJECT WENATCHEE
• 27-029-0256	WR	02-27-84	CLOSEOUT AUDIT OF THE CCFP AT ADELPHIA INSTITUTE WA.
• 27-029-0257	NAR	03-14-84	FNS CHILD CARE PROGRAM SALVATION ARMY FIESTA DELOS NIÑOS DCI
• 27-029-0258	NAR	03-14-84	FNS CHILD CARE PROGRAM SHELTON R WEAVER DCC
• 27-029-0259	NAR	03-14-84	FNS CHILD CARE PROGRAM FAR ROCKAWAY INWOOD BRANCH
• 27-029-0261	NAR	01-13-84	FNS CHILD CARE PROGRAM HI HELLO CHILD DCC
• 27-029-0263	NAR	02-29-84	FNS CHILD CARE PROGRAM GLEN COVE DAY CARE
• 27-029-0264	NAR	03-14-84	FNS CHILD CARE PROGRAM BAY SHORE DCC
• 27-029-0268	NAR	02-29-84	FNS CHILD CARE PROGRAM DOWNTOWN UNITED PRESS CHURCH
• 27-029-0270	NAR	02-29-84	FNS CHILD CARE PROGRAM EASTSIDE COMM CTR OF ROCHESTER
• 27-029-0272	NAR	03-14-84	FNS CHILD CARE PROGRAM ROCHESTER CHILD \RENS NURSERY
• 27-029-0274	NAR	03-09-84	FNS CHILD CARE PROGRAM ROCKAWAY CARE CORP HEAD START
• 27-029-0277	NAR	03-09-84	FNS CHILD CARE PROGRAM PENINSULA CHILD DAY CARE ASSN
• 27-029-0278	NAR	03-09-84	FNS CHILD CARE PROGRAM CHURCH OF THE RESURRECTION DCC
• 27-029-0279	NAR	03-14-84	FNS CHILD CARE PROGRAM W QUEENS NURSERY SCHOOL
• 27-029-0280	NAR	03-09-84	FNS CHILD CARE PROGRAM THE LEAGUE FOR BETTER COMM LIFE 5817
• 27-029-0281	NAR	03-09-84	FNS CHILD CARE PROGRAM ST MENTAL HEALTH HEAD START

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* 27-029-0282	NAR	02-27-84	FNS CHILD CARE PROGRAM SI MENTAL HEALTH SOC PORT RICHMOND DA
* 27-029-0285	NAR	02-27-84	FNS CHILD CARE PROGRAM TREMONT CROTONA DCC
* 27-029-0288	NAR	03-09-84	FNS CHILD CARE PROGRAM MASTERS ON CHILD DEV CTR
* 27-029-0293	NAR	02-29-84	FNS CHILD CARE PROGRAM WILLOUGHBY HOUSE SETTLEMENT 57640
* 27-029-0294	NAR	03-14-84	FNS CHILD CARE PROGRAM WILLOUGHBY WAVERLY 61411
* 27-029-0297	NAR	03-14-84	FNS CHILD CARE PROGRAM BETH JACOB DCC
* 27-029-0298	NAR	03-14-84	FNS CHILD CARE PROGRAM GAN DCC
* 27-029-0318	NAR	03-09-84	FNS CHILD CARE PROGRAM RENA DC CTRS FAMILY DC CLUSTER 58137
* 27-029-0321	NAR	03-09-84	FNS CHILD CARE PROGRAM ASSN OF BLACK SOCIAL WORKERS
* 27-029-0327	NAR	03-02-84	FNS CHILD CARE PROGRAM ORPHAN ASYLUM SOC OF THE CITY OF SKLN
27-031-0004	NAR	12-12-83	AUDIT OF FNS SUPPLEMENTAL FOOD PROGRAM WIC NEW YORK STATE
27-031-0005	NAR	02-07-84	WIC PROGRAM US VIRGIN ISLANDS
* 27-031-0017	NER	01-11-84	WIC PROG. U.VA. DEPT. OF HEALTH
* 27-033-0003	SWR	01-19-84	FNS CASH-IN-LIEU OF COMMODITIES SANTA DOMINGO PUEBLO
* 27-033-0004	SWR	01-17-84	FNS CASH-IN-LIEU OF COMMODITIES ISLETA PUEBLO
27-099-0010	NAR	02-03-84	FNS SCHOOL LUNCH PROGRAM NEW YORK CITY WHISTLEBLOWER
27-099-0022	SWR	03-28-84	FNS FINANCIAL MANAGEMENT DALLAS TX
27-099-0048	NER	02-08-84	WHISTLEBLOWER COMPLAINT, KETRON, INC. CONTRACT
27-099-0065	MWR	10-01-83	TONY'S FOOD SERVICE DIVISION
27-099-0066	MWR	12-23-83	OHIO FOOD DISTRIBUTION PROGRAM - PROCESSORS
27-541-0016	SER	12-07-83	FNS-FSP MISSISSIPPI FSP COMPUTER SYSTEM SURVEY FY 1983
27-541-0017	SER	01-25-84	FNS-FSP N.C. FSP COMPUTER SYSTEM SURVEY FY '83
27-541-0018	SER	01-13-84	FNS WIC, GEORGIA COMPUTER SYSTEM
* 27-545-0001	SER	11-22-83	DCAA PREAWARD AUDIT OF SIGMA ONE CORP, RALEIGH, (FNS-WIC)
* 27-545-0003	SER	01-18-84	MHS PREAWARD AUDIT OF RESEARCH TRIANGLE INSTITUTE, RALEIGH
27-545-0004	SER	12-02-83	CCFP-CHILDREN'S BUREAU, INC.-D/D/A PORTER LEATH CENTER
27-545-0005	SER	03-19-84	CCFP-CHARLES LEA CENTER FOR REHAB AND SPECIAL ED, INC.
27-545-0006	SER	01-13-84	SFSP-AUDIT OF METRO ACTION COMMISSION, NASHVILLE, TN
27-545-0007	NER	11-30-83	PREAWARD AUDIT OF VPI AND SU, BLACKSBURG, VA
27-545-0007	SER	03-02-84	CCFP-DORCHESTER HUMAN DEVELOPMENT BOARD, SUMMERVILLE, SC
27-545-0013	NER	11-23-83	PREAWARD AUDIT, UPISSU, BLACKSBURG, VA
27-545-0015	NER	01-06-84	PREAWARD AUDIT, EBON RESEARCH SYSTEMS, WASH. DC
27-545-0017	NAR	03-01-84	BRANDEIS UNIVERSITY - WORK REGISTRATION AND JOB SEARCH
27-545-0017	NER	12-16-83	POSTAWARD AUDIT OF TOUCHE ROSS & CO., DC
27-545-0018	NER	11-30-83	INCURRED COSTS, MAXIMA CORP, BETHESDA, MD
27-545-0019	NER	11-30-83	PREAWARD AUDIT OF VPI & SU, BLACKSBURG, VA
27-545-0022	NER	02-28-84	PREAWARD AUDIT, CFE SERVICES, INC., NORFOLD, VA
27-550-0003	NER	11-18-83	FNS PROCUREMENT MANAGEMENT
27-639-0002	MWR	10-01-83	FNS-CCFP FOLLOW UP AUDIT OF QUALITY CHILD CARE INC HOUND MN
27-643-0001	NER	01-23-84	FNS NATIONWIDE AUDIT OF NSLP
27-645-0001	SER	12-21-83	FNS FINANCIAL MANAGEMENT, ATLANTA, GA
27-645-0001	WR	02-09-84	FNS FINANCIAL MANAGEMENT FNSRO WESTERN REGION
27-645-0002	NAR	11-09-83	AUDIT OF FNSRO FINANCIAL MANAGEMENT
27-645-0003	MWR	02-08-84	SPECIAL IMPACT AUDIT OF FNS-MIDWEST REGION FINANCIAL MGMT
27-646-0001	WR	11-21-83	FNS SEVENTY-FIVE PERCENT FRAUD FUNDING
27-647-0001	NER	01-30-84	FNS FSP IMPLEMENTATION OF WAGE MATCHING

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AGENCY -- FBIS FOOD SAFETY AND INSPECTION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
18-545-0001	WR	10-28-83	FBIS - CONTRACT PROPOSAL INSTALLATION OF EQUIPMENT, ALAMEDA
TOTAL	FBIS	FOOD SAFETY AND INSPECTION SERVICE	- 01

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AGENCY - FAS FOREIGN AGRICULTURAL SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
07-099-0004	NER	12-12-83	FAS MARKET INTELLIGENCE SURVEY
TOTAL	FAS	FOREIGN AGRICULTURAL SERVICE	- 01

AGENCY - FS FOREST SERVICE

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08-099-0001	SWR	03-19-84	FS FINANCIAL MANAGEMENT AUDIT LINCOLN NATIONAL FOREST
08-099-0002	SWR	03-20-84	FS APACHE SITGREAVES NATIONAL FOREST SPRINGER ARIZ
08-099-0003	SWR	03-20-84	FS FINANCIAL MANAGEMENT AUDIT CORONADO NATIONAL FOREST TU AZ
08-099-0003	GPR	03-20-84	FS LAND MANAGEMENT PLANNING GROUP - MANAGEMENT ACTION
08-099-0005	SER	03-20-84	FINANCIAL CONTROLS AND OPERATIONS - FOREST SERVICE-REGION 8
08-099-0032	WR	11-10-83	FS LOSS OF TIMBER DOWN IN THE WOODS REGION 4
08-099-0054	WR	02-23-84	FS MT SAINT HELENS SKENED BIDDING GIFFORD PINCHOUT NF SURVEY
08-530-0002	GPR	01-04-84	FOREST SERVICE DISTRIBUTIVE PROCESSING SYSTEM - GRAPHICS
08-545-0003	NER	01-04-84	INTERNATIONAL BUSINESS SERVICES, INC. D.C.
08-545-0003	WR	03-12-84	FS CLAIM ON BALDY MT ROAD CONTRACT NO. 002909-C VANCOUVER WA
08-545-0004	WR	10-12-83	FS CONTRACT CLAIM PRP COMPANY WILLANETTE NF
08-545-0008	NER	10-01-83	POSTWARD AUDIT, WILSON HILL ASSOC., INC. D.C.
08-545-0009	NER	11-22-83	INCURRED COSTS, RESOURCES FOR THE FUTURE INC., DC
08-545-0010	NER	01-14-84	INDIRECT EXP RATE PROP. ROGERS, GOLDEN & INHALPERN, PHILA, PA
08-545-0010	WR	02-29-84	FS, TERM FOR CONVENIENCE, E R FEGERT INC, OTHELLO
08-545-0011	WR	02-24-84	FS-PRE-PRICING MONITORING OF AIR TANKER OPERATIONS
TOTAL	FS	FOREST SERVICE	- 16

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AGENCY - OOSH OFFICE OF THE GENERAL SALES MANAGER

AUDIT NUMBER	REGION	RELEASE DATE	TITLE		
36-099-0001	NER	01-11-84	FAS SURVEY PL 480 OCEAN TRANSPORTATION		
TOTAL	OOSH	OFFICE OF THE GENERAL SALES MANAGER		-	01

AGENCY - OIG OFFICE OF INSPECTOR GENERAL

AUDIT NUMBER	REGION	RELEASE DATE	TITLE		
42-099-0006	SER	11-17-83	ACCOUNTABILITY OF FSP COUPONS-OFFICE OF INVESTIGATIONS-SEI		
TOTAL	OIG	OFFICE OF INSPECTOR GENERAL		-	01

AGENCY - OICD OFFICE OF INTERNATIONAL COOPERATION AND DEVELOPMENT

AUDIT NUMBER	REGION	RELEASE DATE	TITLE		
44-550-0001	NER	01-06-84	OICD PROCUREMENT MANAGEMENT		
TOTAL	OICD	OFFICE OF INTERNATIONAL COOPERATION AND DEVELOPMENT		-	01

AGENCY - OOF OFFICE OF OPERATIONS AND FINANCE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE		
43-530-0005	GPR	01-23-84	MONITORING OF PAYROLL/PERSONNEL SYSTEM REDESIGN - PHASE IV		
43-550-0001	GPR	10-03-83	OIRM TECHNICAL APPROVAL PROCESS		
TOTAL	OOF	OFFICE OF OPERATIONS AND FINANCE		-	02

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AGENCY - REA RURAL ELECTRIFICATION ADMINISTRATION

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
09-613-0002	MWR	10-28-83	EXPANDED COVERAGE OF REA ELECTRIC DISTRIBUTION BORROWERS
09-614-0001	SWR	03-13-84	REA SURVEY OF TELEPHONE LOAN PROGRAM
TOTAL	REA	RURAL ELECTRIFICATION ADMINISTRATION	- 02

AGENCY - SEA SCIENCE AND EDUCATION ADMINISTRATION

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
40-002-0001	WR	12-27-83	CSRS, L.A. COUNTY ARBOR VETUM-GRANT NO. 70-59-2069-1-2-149-1
40-002-0005	SER	11-08-83	CSRS FLORIDA A&M UNIVERSITY, TALLAHASSEE, FL
40-002-0007	SER	03-20-84	CSRS LANGSTON UNIVERSITY, LANGSTON, OKLA
40-003-0007	SER	02-13-84	ES FLORIDA A&M UNIVERSITY, TALLAHASSEE, FL
40-097-0002	WR	12-19-83	COOP EXT SVC-UNIUCA WHISTLEBLOWER COMPLAINT MISUSE OF FUNDS
* 40-545-0001	SWR	11-09-83	SEA SOUTHWEST RESEARCH INSTITUTE
40-545-0010	NER	12-13-83	AUDIT OF SUBCONTRACTOR ACCOUNTING SYSTEM, ARS
40-545-0011	NER	11-09-83	PREAWARD AUDIT, CENTENNIAL ONE, INC. CROFTON, MD
40-545-0012	NER	10-01-83	POSTAWARD AUDIT, NATIONAL FOOD PROCESSORS ASSN. D.C.
40-545-0013	NER	12-08-83	PREAWARD AUDIT, KIDDE CONSULTANTS, INC., BALTIMORE, MD.
40-545-0014	NER	12-13-83	PREAWARD AUDIT, HOWARD SECURITY SERV., INC, BALT., MD
40-545-0015	NER	11-21-83	INCURRED COSTS, AMER. ASSOC - ADVANCEMENT OF SCIENCE, DC
40-545-0016	NER	11-21-83	INCURRED COSTS ADVANCE TECHNOLOGY INC., MCLEAN, VA
40-545-0018	NER	12-09-83	POSTAWARD AUDIT BY 1980 & 1981, SMITHSONIAN INST., DC
40-545-0021	NER	01-10-84	INCURRED COSTS, ADVANCED TECHNOLOGY, INC, MCLEAN, VA
* 40-545-0022	NER	03-16-84	PREAWARD AUDIT, EARTH SATELLITE CORP, CHEVY CHASE, MD
* 40-545-0023	NER	03-21-84	PREAWARD AUDIT, RESEARCH & DATA SYSTEMS, INC. LANHAM, MD
* 40-545-0024	NER	02-14-84	PREAWARD AUDIT-LOCKHEED ENG & MGMT. SVC. CO., GREENBELT, MD
* 40-545-0025	NER	03-15-84	PREAWARD ASSIST AUDIT-LOCKHEED E&M SVCS. CO., HOUSTON, TX
TOTAL	SEA	SCIENCE AND EDUCATION ADMINISTRATION	- 19

AGENCY - SCS SOIL CONSERVATION SERVICE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
* 10-545-0001	MWR	03-19-84	REQUEST AUDIT-MIB CONTRACTING CORP., NOVI, MICHIGAN
10-545-0002	SER	12-29-83	AUDIT OF NEEL-SCHAFFER, INC. PRICE PROPOSAL, JACKSON, MS
10-545-0004	GPR	10-19-83	SCS, PREAWARD AUDIT OF PROPOSAL, BUCHER, WILLIS, SALINA, KS
10-545-0006	GPR	01-04-84	SCS, PREAWARD AUDIT OF PROPOSAL WILSON & CO SALINA, KS
10-545-0008	NER	11-09-83	PREAWARD AUDIT, BEAVER CONTRACTING CO., INC., ROCHESTER PA
10-545-0010	SWR	01-17-84	SCS PRESCOTT FOLLET AND ASSOCIATES PRICING PROPOSAL
10-545-0011	NER	12-09-83	POSTAWARD AUDIT, FY 1980 & 1981 SMITHSONIAN INST. D.C.
* 10-545-0014	WR	12-22-83	DCAA AUDIT OF TIERRA HEAT CONTRACT CLAIMS AGAINST SCS
* 10-545-0015	WR	10-12-83	SCS EVALUATION OF PREAWARD PROPOSAL FOR COX CREEK PHASE 1
TOTAL	SCS	SOIL CONSERVATION SERVICE	- 09

AGENCY - MULT	MULTI-AGENCY/DIVISION CODE	AUDIT NUMBER	REGION	RELEASE DATE	TITLE
50-099-0001		50-099-0017	NER	02-13-84	MONITORING DISASTER PAYMENTS PHASE I
50-099-0025		50-099-0025	GPR	01-06-84	USDA IMPLEMENTATION OF OMB CIRCULAR A-76, D.C.
50-099-0027		50-099-0027	NER	03-23-84	REVIEW OF AGENCY ACTIONS IN RESPONSE TO GAO RPTS.
50-560-0003		50-560-0003	SER	11-09-83	A-102 AIT P-AUDIT - ALABAMA DEPT OF AGRICULTURE
50-560-0004		50-560-0004	NER	10-28-83	A-102-VIRGINIA DEPT. OF AGRICULTURE & CONSUMER SERVICES
50-560-0005		50-560-0005	NER	01-10-84	A 102P COMMISSIONERS OF WISCONSIN, WISCONSIN
50-560-0005		50-560-0005	NER	01-20-84	A-102 AIT P - MISSISSIPPI DEPT OF AGRICULTURE, JACKSON, MS
50-560-0005		50-560-0005	GPR	11-10-83	A-102 AIT P NEW MEXICO LIVESTOCK BOARD YEAR ENDED JUNE 1982
50-560-0006		50-560-0006	GPR	12-02-83	A-102, COLORADO DEPT. OF SOCIAL SERVICES (FY 82), DENVER, CO
50-560-0006		50-560-0006	NER	03-06-84	A-102 AIT P-AUDIT OF GEORGIA FORESTRY COMMISSION ATLANTA, GA
50-560-0006		50-560-0006	GPR	11-14-83	A-102 AIT P NEW MEXICO LIVESTOCK BOARD YEAR ENDED JUNE 1983
50-560-0006		50-560-0006	GPR	11-17-83	A-102, IOWA DEPT. OF AGRICULTURE (FY 82), DES MOINES, IA
50-560-0007		50-560-0007	NER	12-21-83	A-102 AIT P-AUDIT OF GOVT. OF DC, BY1980:82
50-560-0007		50-560-0007	NER	03-05-84	A-102 AIT P-AUDIT OF GEORGIA AGRICULTURE DEVELOPMENT AUTHORITY
50-560-0007		50-560-0007	GPR	03-27-84	A-102, S DAKOTA DEPT OF AG DIV OF LIVESTOCK SANIT PIERRE, SD
50-560-0008		50-560-0008	NER	03-07-84	A-102 AIT P-AUDIT OF GEORGIA DEPT OF AGRICULTURE ATLANTA, GA
50-560-0008		50-560-0008	NER	03-29-84	A-102 TEXAS ANIMAL HEALTH COMMISSION
50-560-0009		50-560-0009	NER	03-30-84	A-102 AIT P - SOUTH CAROLINA DEPARTMENT OF AGRICULTURE
50-560-0017		50-560-0017	NER	10-18-83	A-102 STATE-WIDE AUDIT OF CALIFORNIA
50-560-0018		50-560-0018	NER	10-14-83	A-102 AUDIT OF THE TOWN OF ROYAL CITY WA 1982
50-560-0019		50-560-0019	NER	03-20-84	A-102 OREGON DEPT OF HUMAN RESOURCES - MENTAL HEALTH SALEM
50-560-0020		50-560-0020	NER	10-12-83	A-102 HOUSING AUTHORITY OF WALLA WALLA CITY WASHINGTON
50-560-0021		50-560-0021	NER	10-24-83	A-102 COURTEE CITY WASHINGTON
50-560-0022		50-560-0022	NER	10-24-83	A-102 TIMBER REGIONAL PLANNING AGENCY (USDA COGNIZANT)
50-560-0023		50-560-0023	NER	02-24-84	A102 REPORT CITY OF SEATTLE
50-560-0026		50-560-0026	NER	01-11-84	ANNUAL REPORT CITY OF SAN LUIS OBISPO AS OF 6-30-83
50-560-0027		50-560-0027	NER	01-24-84	A102 REPORT ON CONNELL, WASHINGTON
50-560-0028		50-560-0028	NER	02-24-84	A102 REPORT ON SPOKANE COUNTY, WASHINGTON
50-560-0028		50-560-0028	NER	03-06-84	A102 REPORT ON TOWN OF QUINCY WASHINGTON
50-560-0029		50-560-0029	NER	03-26-84	A102 AUDIT REPORT ON THE TOWN OF WARDEN, WASHINGTON
50-561-0004		50-561-0004	NER	11-07-83	FHMA CPA AUDIT A102 MAINE STATE PLANNING OFFICE
50-561-0005		50-561-0005	NER	11-08-83	FHMA CPA AUDIT A102 METROPOLITAN AREA PLANNING COUNCIL BOSTON
50-561-0006		50-561-0006	NER	01-13-84	FHMA A102 AUDIT CAPITOL REGION COUNCIL HARTFORD 1982
50-561-0007		50-561-0007	NER	01-12-84	FHMA A102 AUDIT CAPITOL REGION COUNCIL HARTFORD 1981
50-561-0008		50-561-0008	NER	02-02-84	FHMA A 102 AUDIT REPORT CENTRAL NEW YORK PLANNING BOARD
50-561-0008		50-561-0008	NER	10-07-83	A-102 AIT P AUDIT OF CITY OF KNOXVILLE, TN
50-561-0008		50-561-0008	NER	12-02-83	A-102 AUDIT OF MN CHIPPEWA TRIBE RES, CASS LAKE, MN
50-561-0009		50-561-0009	NER	02-02-84	FMS A 102 AUDIT REPORT SUFFOLK COUNTY
50-561-0010		50-561-0010	NER	12-02-83	FMS A102 AUDIT CITY OF WATERBURY CONNECTICUT
50-561-0010		50-561-0010	NER	03-14-84	A-102 AUDIT OF ILL DEPT OF COMMERCE & COMMUNITY AFFAIRS
50-561-0011		50-561-0011	NER	11-22-83	A-102 AIT P - ALASKA DEPT OF FISH AND GAME
50-561-0011		50-561-0011	NER	10-17-83	A-102 AUDIT REPORT - ALASKA DEPT OF FISH AND GAME
50-561-0012		50-561-0012	NER	10-18-83	A-102 BOARD OF EDUCATION MONTGOMERY COUNTY MD FY 1981
50-561-0012		50-561-0012	NER	02-29-84	A-102 AIT P - AUDIT OF MICHIGAN DEPARTMENT OF NATURAL RESOURCES
50-561-0013		50-561-0013	NER	10-18-83	A-102 BOARD OF EDUCATION MONTGOMERY COUNTY MD FY 1982
50-561-0013		50-561-0013	NER	12-02-83	A-102 AIT P - AUDIT OF ALABAMA TOMBIGBE REGIONAL COMMISSION
50-561-0013		50-561-0013	NER	02-29-84	A-102 AUDIT OF SE ILLINOIS REG PLANNING & DEVELOPMENT COMM
50-561-0014		50-561-0014	NER	10-14-83	A-102 OREGON DEPT OF HUMAN RESOURCES EMPLOYMENT DIVISION
50-561-0014		50-561-0014	NER	11-19-83	A-102P AUDIT COUNTY OF AMELIA, VA, FY ENDING 6/30/82
50-561-0014		50-561-0014	NER	12-01-83	A-102 AIT P - AUDIT OF EAST TENN HUMAN RESOURCE AGENCY
50-561-0014		50-561-0014	NER	03-20-84	A-102 AUDIT OF OHIO BUREAU OF EMPLOYMENT SERVICES
50-561-0014		50-561-0014	NER	12-19-83	A-102 STATE OF NEVADA OFFICE OF CON SVC CARSON CITY NV

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AGENCY - MULT MULTI-AGENCY/DIVISION CODE

AUDIT NUMBER	REGION	RELEASE DATE	TITLE
50-561-0015	SEB	12-29-83	A-102 ATT P-AUDIT OF LEWISBURG TN - FY ENDED JUNE 30, 1983
50-561-0015	MWR	03-20-84	A-102 AUDIT OF INDIANA DEPARTMENT OF COMMERCE
50-561-0015	WR	10-25-83	A-102 STATE OF AZ GAME AND FISH DEPT (DOI-DIG CO2) PHOENIX
50-561-0016	SEB	01-13-84	A-102 ATT P-CITY OF FORDSVILLE, KENTUCKY FY 1983
50-561-0016	WR	11-30-83	A102 AUDIT OF THE MUNICIPALITY OF ANCHORAGE ALASKA
50-561-0017	SEB	01-24-84	A-102 ATT P-CITY OF SAVANNAH, GA FY 1982 FMS FUNDS
50-561-0017	WR	12-05-83	A-102 NORTHWEST OREGON HOUSING ASSOCIATION ASTORIA
50-561-0018	SEB	01-24-84	A-102 ATT P-AUDIT OF ALABAMA COMMISSION ON AGING FY 1982
50-561-0018	WR	12-19-83	A102 AUDIT REPORT OF KING COUNTY WASHINGTON
50-561-0019	SEB	03-23-84	A-102 ATT P-AUDIT OF THE CITY OF WINSTON-SALEM, N. CAROLINA
50-561-0019	WR	01-04-84	A102 REPORT ON SNOHOMISH CNTY, WASHINGTON
50-561-0020	WR	12-22-83	A-102 AUDIT REPORT - ALASKA DEPT OF EDUCATION
50-561-0021	WR	01-19-84	A102 REPORT-CITY OF GOLDENDALE WASHINGTON
50-561-0023	GPR	10-12-83	A-102, STANDING ROCK SIOUX TRIBE (FY81), FORT YATES, ND
50-561-0023	WR	01-30-84	A102 REPORT ON THE CITY OF SPOKANE WASHINGTON
50-561-0024	WR	02-14-84	A102 REPORT ON PIERCE COUNTY WASHINGTON
50-561-0025	WR	02-14-84	A102 AUDIT OF IDAHO DEPT OF WATER RESOURCES BOISE ID
50-561-0026	WR	03-06-84	A102 AUDIT OF IDAHO OFFICE OF AGING
50-561-0027	WR	03-07-84	A102 AUDIT OF IDAHO DIVISION OF ECONOMIC COMMUNITY AFFAIRS
50-561-0028	WR	03-19-84	A-102 DEP OF CONS & NAT RESOURCES DIV OF CONS DIST CARSON CY
50-561-0029	WR	03-23-84	A-102 AUDIT REPORT - GUILEUTE INDIAN TRIBE, WASHINGTON
50-561-0031	WR	03-16-84	A-102 HOUSING AUTHORITY & COMMUNITY SERVICE AGENCY, LANE CO
50-561-0032	GPR	10-05-83	A-102 P, AUDIT OF MONTANA, OFFICE OF PUBLIC INSTRUCTION
50-561-0033	GPR	10-04-83	A-102, AUDIT OF SOUTH DAKOTA DEPT. OF SOCIAL SERVICES
50-561-0034	GPR	10-01-83	A-102, ROSEBUD SIOUX TRIBE (FY 82), ROSEBUD, SD
50-561-0035	GPR	10-17-83	A-102, CITY OF COLBY, KS
50-561-0036	GPR	10-13-83	A-102, LAKE OF THE OZARKS COUNCIL OF GOVERNMENTS (FY 81) MO
50-561-0037	GPR	10-13-83	A-102, LAKE OF THE OZARKS COUNCIL OF GOVERNMENTS (FY 82) MO
50-561-0038	GPR	10-28-83	A-102 AUDIT ON BUCHANAN COUNTY MISSOURI
50-561-0039	GPR	10-28-83	A-102,CENTRAL IOWA REGIONAL ASSOCIATION OF LOCAL GOVTS
50-561-0040	GPR	11-10-83	A-102, CHEYENNE RIVER SIOUX TRIBE (FY 82) EAGLE BUTTE, SD
50-561-0041	GPR	11-02-83	A-102, AUDIT OF WELD COUNTY, COLORADO (1982)
50-561-0045	GPR	02-14-84	A-102, MO DEPT OF SOCIAL SERVICES, DIVISION OF HEALTH
50-561-0049	GPR	01-17-84	A-102, SOUTH DAKOTA HOUSING DEVELOPMENT AUTHORITY
50-561-0050	SWR	10-11-83	A-102 ATT P NSLP BEAUMONT STATE CENTER FOR HUMAN DEVELOPMENT
50-561-0050	GPR	01-17-84	A-102, MISSOURI DEPT OF NATURAL RESOURCES
50-561-0051	SWR	10-11-83	A-102 ATT P TEXAS DEPARTMENT OF HEALTH
50-561-0051	GPR	01-17-84	A-102, MISSOURI DEPT OF CONSERVATION
50-561-0052	SWR	10-14-83	A-102 ATT P NEW MEXICO STATE AGENCY ON AGING
50-561-0052	GPR	01-10-84	A-102, CITY OF KANSAS CITY, MO
50-561-0053	SWR	10-13-83	A-102 ATT P TEXAS YOUTH COMMISSION
50-561-0053	GPR	01-25-84	A-102, COLORADO DEPT OF LOCAL AFFAIRS
50-561-0054	SWR	10-24-83	A-102 ATT P TEXAS EDUCATION AGENCY
50-561-0055	SWR	10-24-83	A-102 ATT P BRENNAN STATE SCHOOL
50-561-0055	GPR	01-20-84	A-102, CITY OF SPRINGFIELD, MO
50-561-0056	SWR	10-24-83	A-102 ATT P CITY OF WILMAR ARK
50-561-0056	GPR	02-09-84	A-102, LARIMER COUNTY, CO FORT COLLINS COL
50-561-0057	SWR	10-25-83	A-102 ATT P MORATIO COMMUNITY DEVELOPMENT DEPARTMENT
50-561-0057	GPR	02-21-84	A-102, DEPT OF HEALTH & HUMAN SVCS, STATE OF WY CHEYENNE, WY
50-561-0058	SWR	10-25-83	A-102 ATT P LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL
50-561-0058	GPR	02-28-84	A-102, BRD OF CNTY COMM LARIMER CNTY CO, FT COLLINS, CO 82
50-561-0059	SWR	11-23-83	A-102 ATT P NORTHEAST COUNTIES ECONOMIC DEV DISTRICT
50-561-0059	GPR	02-21-84	A-102, OFF OF ADMIN, STATE OF MO, JEFF CITY, MO
50-561-0060	SWR	11-23-83	A-102 ATT P BRAZOS VALLEY DEVELOPMENT COUNCIL
50-561-0060	GPR	02-07-84	A-102, SD DEPT OF GAME, FISH AND PARKS
50-561-0061	SWR	11-02-83	A-102 ATT P CITY OF PALESTINE ARKANSAS
50-561-0061	GPR	02-21-84	A-102, IOWA CONSERVATION COMMISSION, DES MOINES IA
50-561-0062	SWR	12-22-83	A-102 ATT P AUDIT OF SOUTH TEXAS DEVELOPMENT COUNCIL
50-561-0062	GPR	03-08-84	A-102, CITY OF LEBANON, LEBANON, MO
50-561-0063	SWR	12-16-83	A-102 ATT P STATE OF LOUISIANA DEPT OF URBAN & COMM AFFAIRS
50-561-0063	GPR	03-12-84	A-102, SE MO REG PLAN & ECON DEV COMM, PERRYVILLE, J MO

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AUDIT NUMBER	REGION	RELEASE DATE	TITLE
50-561-0064	SWR	12-22-83	A-102 ATT P SOUTHERN RIO GRANDE COUNCIL OF GOVERNMENTS
50-561-0064	GPR	03-15-84	A-102, SOUTHERN UTE INDIAN TRIBE, IGNACIO, CO
50-561-0065	SWR	12-20-83	A-102 ATT P SOUTHEAST ARKANSAS ECONOMIC DEVELOPMENT DIST INC
50-561-0065	GPR	03-15-84	A-102, KANSAS STATE DEPT OF EDUCATION, TOPEKA, KS
50-561-0066	SWR	01-17-84	A-102 ATT P CENTRAL TEXAS COUNCIL OF GOVERNMENTS
50-561-0066	GPR	03-21-84	A-102, KANSAS DEPT ON AGING, TOPEKA, KS
50-561-0067	SWR	12-22-83	A-102 ATT P NEW MEXICO DEPARTMENT OF NATURAL RESOURCES
50-561-0067	GPR	03-21-84	A-102, COLORADO DEPT OF HEALTH, DENVER, CO
50-561-0068	SWR	12-22-83	A-102 ATT P THE MIDDLE RIO GRANDE COUNCIL OF GOVERNMENTS
50-561-0068	GPR	03-29-84	A-102, ROSEBUD SIOUX TRIBE OF SOUTH DAKOTA, ROSEBUD, SD
50-561-0069	GPR	03-26-84	A-102, WEST CENTRAL NEBRASKA DEVELOP DISTRICT, OGALLALA, NE
50-561-0070	SWR	03-12-84	A-102 TRAVIS STATE SCHOOL FY ENDED AUGUST 31 1982
50-561-0070	GPR	03-29-84	A-102, MO DEPT OF CORRECT AND HUMAN RESOURCES, JEFF CITY, MO
50-561-0071	SWR	03-13-84	A-102 SINGLE AUDIT OF MEXIA ST SCHOOL FY ENDED AUG 31 1982
50-561-0071	GPR	03-29-84	A-102, IOWA GEOLOGICAL SURVEY, IOWA CITY, IA
50-561-0072	SWR	03-13-84	A-102 SINGLE AUDIT NEW MEXICO STATE AGCY ON AGING JUNE 30 83
50-561-0072	GPR	03-30-84	A-102, CIT Y OF RIVERTON, WYOMING
50-561-0073	SWR	03-22-84	A-102 LOUISIANA DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT
50-561-0073	GPR	03-30-84	A-102, PLANNING AND DEVELOP DISTRICT III, YANKTON, SD
50-561-0074	SWR	03-22-84	A-102 TAOS PUEBLO NEW MEXICO
50-561-0074	GPR	03-30-84	A-102, WYOMING GAME AND FISH DEPT, CHEYENNE, WYOMING
50-561-0075	SWR	03-15-84	A-102 JICARILLA APACHE TRIBE
50-561-0076	SWR	03-22-84	A-102 MUSCOGEE CREEK NATION OKLAHOMA
50-561-0077	SWR	03-09-84	A-102 TEXAS DEPARTMENT OF PARKS AND WILDLIFE
50-561-0078	SWR	03-28-84	A-102 ATT P NEW MEXICO HEALTH AND ENVIRONMENT DEPARTMENT
50-562-0007	NER	01-04-84	A-110, ST JOSEPH'S VILLA RICHMOND, VA YEAR ENDING 6/30/83
50-562-0008	NER	12-28-83	A-110 AUDIT GLAYDIN SCHOOL & CAMP INC YEAR END 6/30/83
50-563-0001	NAR	01-13-84	ARS A-110 AUDIT REPORT BOSTON UNIVERSITY BOSTON
50-563-0001	SWR	03-12-84	A-110 OKLAHOMA STATE UNIVERSITY FY ENDED JUNE 30 1982
50-563-0002	WR	10-05-83	A-110 OREGON DEPARTMENT OF HIGHER EDUCATION
50-563-0003	WR	11-04-83	A110 REPORT - GRAYS HARBOR CAC INC. - WASHINGTON
50-563-0004	WR	10-18-83	A-110 UNIVERSITY OF NEVADA SYSTEM RENO NEV. - EXTEN SVC
50-563-0005	WR	03-07-84	A110 REPORT COMMUNITY ACTION COUNCIL OF SNOKOMISH COUNTY, WA
50-563-0007	SER	10-07-83	A-110 AUDIT KNOXVILLE KNOX CO. CAC, KNOXVILLE, TN FNS FUNDS
50-563-0008	SER	10-07-83	A-110 ELK AND DUCK RIVERS COMMUNITY ASSOC, FAYETTEVILLE, TN
50-563-0008	WR	03-29-84	A-110, TRUK ORGANIZATION FOR COMMUNITY ACTION, TRUK
50-563-0009	SER	12-06-83	A-110 AUDIT OF TUSKEGEE INSTITUTE, TUSKEGEE, ALABAMA
50-563-0011	GPR	01-27-84	A-110 LEWIS & CLARK 1805 REG COUNCIL FOR DEV, MANDAN, ND
50-563-0012	GPR	02-21-84	A-110, UNIVERSITY OF MISSOURI COLUMBIA, MO
50-615-0171	NER	10-07-83	PENNSYLVANIA STATE UNIVERSITY INDIRECT COST ENDING 6/30/82
50-615-0172	NER	11-14-83	UNIV. OF DENVER INCURRED COSTS 7/1/80 - 6/30/81 A-88
50-645-0001	GPR	01-13-84	REVIEW OF USDA CASH MANAGEMENT
50-647-0002	GPR	12-22-83	OVERTIME MANAGEMENT-FMMA ST. LOUIS, MISSOURI
50-647-0003	GPR	02-22-84	OVERTIME MANAGEMENT-NFC NEW ORLEANS, LA
50-647-0004	GPR	01-03-84	OVERTIME MANAGEMENT-APHIS NEW ORLEANS, LA
50-647-0005	GPR	11-05-83	OVERTIME MANAGEMENT - FS, SAN FRANCISCO, CA
50-647-0006	GPR	10-25-83	OVERTIME MANAGEMENT - FOIS, NEW ORLEANS, LA
50-652-0002	MWR	03-16-84	AUDIT OF MILK DIVERSION PROGRAM WASHINGTON, DC
50-806-0001	MWR	03-20-84	EVALUATION OF GRADING AND INSPECTION PROCEDURES
50-806-0003	MWR	03-20-84	USDA PURCHASING & TESTING OF SURPLUS DAIRY COMMODITIES
50-807-0001	NER	11-29-83	USDA IMPLEMENTATION OF INTERNAL CONTROLS REVIEW
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